

HANDBOOK OF INTERNATIONAL QUALITY CONTROL, AUDITING, REVIEW, OTHER ASSURANCE, AND RELATED SERVICES PRONOUNCEMENTS

PART I

CONTENTS

	Page
Changes of Substance from the 2010 Edition of the Handbook and Recent Developments	1–3
The International Federation of Accountants	4–7
Structure of Pronouncements Issued by the International Auditing and Assurance Standards Board	8
Preface to the International Quality Control, Auditing, Review, Other Assurance, and Related Services Pronouncements	9–13
Glossary of Terms	14–36
INTERNATIONAL STANDARDS ON QUALITY CONTROL (ISQCs)	
International Standard on Quality Control (ISQC) 1, Quality Control for Firms that Perform Audits and Reviews of Financial Statements, and Other Assurance and Related Services Engagements	37–71
AUDITS OF HISTORICAL FINANCIAL INFORMATION	
200–299 GENERAL PRINCIPLES AND RESPONSIBILITIES	
ISA 200, Overall Objectives of the Independent Auditor and the Conduct of an Audit in Accordance with International Standards on Auditing	72–100
ISA 210, Agreeing the Terms of Audit Engagements	101–123
ISA 220, Quality Control for an Audit of Financial Statements	124–142
ISA 230, Audit Documentation	143–155
ISA 240, The Auditor’s Responsibilities Relating to Fraud in an Audit of Financial Statements	156–198
ISA 250, Consideration of Laws and Regulations in an Audit of Financial Statements	199–213
ISA 260, Communication with Those Charged with Governance	214–238
ISA 265, Communicating Deficiencies in Internal Control to Those Charged with Governance and Management	239–250

300–499 RISK ASSESSMENT AND RESPONSE TO ASSESSED RISKS

ISA 300, Planning an Audit of Financial Statements	251–264
ISA 315, Identifying and Assessing the Risks of Material Misstatement through Understanding the Entity and Its Environment	265–314
ISA 320, Materiality in Planning and Performing an Audit	315–323
ISA 330, The Auditor’s Responses to Assessed Risks	324–346
ISA 402, Audit Considerations Relating to an Entity Using a Service Organization	347–369
ISA 450, Evaluation of Misstatements Identified during the Audit	370–381

500–599 AUDIT EVIDENCE

ISA 500, Audit Evidence	382–398
ISA 501, Audit Evidence—Specific Considerations for Selected Items	399–409
ISA 505, External Confirmations	410–421
ISA 510, Initial Audit Engagements—Opening Balances	422–434
ISA 520, Analytical Procedures	435–442
ISA 530, Audit Sampling	443–459
ISA 540, Auditing Accounting Estimates, Including Fair Value Accounting Estimates, and Related Disclosures	460–504
ISA 550, Related Parties	505–531
ISA 560, Subsequent Events	532–544
ISA 570, Going Concern	545–561
ISA 580, Written Representations	562–578

600–699 USING THE WORK OF OTHERS

ISA 600, Special Considerations—Audits of Group Financial Statements (Including the Work of Component Auditors)	579–626
ISA 610, Using the Work of Internal Auditors	628–634
ISA 620, Using the Work of an Auditor’s Expert	635–655

700–799 AUDIT CONCLUSIONS AND REPORTING

ISA 700, Forming an Opinion and Reporting on Financial Statements	656–684
ISA 705, Modifications to the Opinion in the Independent Auditor’s Report	685–712
ISA 706, Emphasis of Matter Paragraphs and Other Matter Paragraphs in the Independent Auditor’s Report	713–723

PART I

ISA 710, Comparative Information—Corresponding Figures and Comparative Financial Statements	724–742
ISA 720, The Auditor’s Responsibilities Relating to Other Information in Documents Containing Audited Financial Statements	743–748
800–899 SPECIALIZED AREAS	
ISA 800, Special Considerations—Audits of Financial Statements Prepared in Accordance with Special Purpose Frameworks	749–764
ISA 805, Special Considerations—Audits of Single Financial Statements and Specific Elements, Accounts or Items of a Financial Statement	765–783
ISA 810, Engagements to Report on Summary Financial Statements	784–809
INTERNATIONAL AUDITING PRACTICE NOTES	
IAPN 1000, Special Considerations in Auditing Financial Instruments	810–876
REVISED STANDARDS NOT YET EFFECTIVE	
ISA 315 (Revised), Identifying and Assessing the Risks of Material Misstatement through Understanding the Entity and Its Environment	877–930
ISA 610 (Revised), Using the Work of Internal Auditors	931–947
Conforming Amendments to Other ISAs	948–955