

List of Standards of Auditing

-Jainam Jain

No.	Particular
200-299 General Principles and Responsibilities	
SA 200	Overall Objectives of the Independent Auditor and the Conduct of an Audit in Accordance with Standards on Auditing
SA 210	Agreeing the Terms of Audit Engagements
SA 220	Quality Control for an Audit of Financial Statements
SA 230	Audit Documentation
SA 240	The Auditor's Responsibilities Relating to Fraud in an Audit of Financial Statements
SA 250	Consideration of Laws and Regulations in an Audit of Financial Statements
Revised SA 260	Communication with Those Charged with Governance
SA 265	Communicating Deficiencies in Internal Control to Those Charged with Governance and Management
Revised SA 299	Joint Audit of Financial Statements
300-499 Risk Assessment and Response to Assessed Risks	
SA 300	Planning an Audit of Financial Statements
SA 315	Identifying and Assessing the Risks of Material Misstatement Through Understanding the Entity and Its Environment
SA 320	Materiality in Planning and Performing an Audit
SA 330	The Auditor's Responses to Assessed Risks
SA 450	Evaluation of Misstatements Identified During the Audit

500-599 Audit Evidence

	SA 500	Audit Evidence
	SA 501	Audit Evidence-Specific Considerations for Selected Items
	SA 505	External Confirmations
	SA 510	Initial Audit Engagements – Opening Balances
	SA 520	Analytical Procedures
	SA 530	Audit Sampling
	SA 540	Auditing Accounting Estimates, Including Fair Value Accounting Estimates, and Related Disclosures
	SA 550	Related Parties
	SA 560	Subsequent Events
	Revised SA 570	Going Concern
	SA 580	Written Representations
	SA 550	Related Parties

600-699 Using Work of Others

	SA 600	Using the Work of Another Auditor
	Revised SA 610	Using the Work of Internal Auditors

700-799 Audit Conclusions and Reporting

	Revised SA 700	Forming an Opinion and Reporting on Financial Statements
	SA 701	Communicating Key Audit Matters in the Independent Auditor's Report
	Revised SA 705	Modifications to the Opinion in the Independent Auditor's Report
	Revised SA 706	Emphasis of Matter Paragraphs and Other Matter Paragraphs in the Independent Auditor's Report
	SA 710	Comparative Information – Corresponding Figures and Comparative Financial Statements

2000-2699 Standards on Review Engagements (SREs)

	SRE 2400 (Revised)	Engagements to Review Historical Financial Statements
	SRE 2410	Review of Interim Financial Information Performed by the Independent Auditor of the Entity

4000-4699 Standards on Related Services (SRSs)

	SRS 4400	Engagements to Perform Agreed-upon Procedures Regarding Financial Information
	SRS 4410 (Revised)	Compilation Engagements