

Table containing number, name and matter dealt by SA forming part of your syllabus to be studied at Intermediate level

Serial No	SA	Name of Standard on Auditing	Matter dealt with (in brief)
		General Principles and Responsibilities	
1	200	Overall Objectives of the Independent auditor and the Conduct of an Audit in Accordance with Standards on Auditing	Deals with independent auditor's overall responsibilities when conducting an audit of FS in accordance with SAs
2	210	Agreeing The Terms of Audit Engagements	Deals with auditor's responsibilities in agreeing with terms of engagement with management/those charged with governance
3	220	Quality Control for an Audit of Financial Statements	Deals with auditor's responsibilities regarding quality control procedures in audit of FS
4	230	Audit Documentation	Deals with auditor's responsibility to prepare audit documentation
5	260	Communication with Those Charged with Governance	Deals with auditor's responsibility to communicate with those charged with governance

6	265	Communicating Deficiencies in Internal Control to Those Charged with Governance and Management	Deals with auditor's responsibility to communicate with those charged with governance and management deficiencies in internal control identified during audit
7	299	Joint Audit of Financial Statements	Deals with principles of effective conduct of joint audits
		Risk Assessment and Response to Assessed risks	
8	300	Planning an Audit of Financial Statements	Deals with auditor's responsibility to plan an audit of FS
9	315	Identifying and Assessing the Risks of Material Misstatement Through Understanding the Entity and its Environment	Deals with auditor's responsibility to identify and assess the risks of material misstatement in the financial statements, through understanding the entity and its environment, including the entity's internal control.
10	320	Materiality in Planning and Performing an Audit	Deals with the auditor's responsibility to apply the concept of materiality in planning and performing an audit of FS.

11	330	The Auditor's Responses to Assessed Risks	Deals with auditor's responsibility to design and implement responses to the risks of material misstatement identified and assessed by the auditor in accordance with SA 315.
12	450	Evaluation of Misstatements identified during the audit	Deals with auditor's responsibility to evaluate the effect of identified misstatements on audit and of uncorrected misstatements, if any, on FS
		Audit Evidence	
13	500	Audit Evidence	Explains what constitutes audit evidence in an audit of FS and deals with the auditor's responsibility to design and perform audit procedures to obtain sufficient appropriate audit evidence to be able to draw reasonable conclusions on which to base the auditor's opinion.
14	501	Audit Evidence-Specific Considerations for Selected Items	Deals with specific considerations by auditor in obtaining sufficient appropriate audit

			evidence with respect to certain aspects of inventory, litigation and claims involving the entity, and segment information in an audit of FS
15	505	External Confirmations	Deals with auditor's use of external confirmation procedures to obtain audit evidence.
16	510	Initial Audit Engagements-Opening Balances	Deals with auditor's responsibilities relating to opening balances when conducting an initial audit engagement.
17	520	Analytical Procedures	Deals with auditor's use of analytical procedures as substantive procedures ("substantive analytical procedures") and as procedures near the end of the audit that assist the auditor when forming an overall conclusion on the financial statements.
18	530	Audit Sampling	It deals with auditor's use of statistical and non-statistical sampling when designing and selecting the audit sample, performing tests of

			controls and tests of details and evaluating results from the sample.
19	550	Related Parties	Deals with auditor's responsibilities regarding related party relationships and transactions when performing an audit of FS.
20	560	Subsequent Events	Deals with auditor's responsibilities relating to subsequent events in an audit of financial statements.
21	570	Going Concern	Deals with auditor's responsibilities in the audit of FS relating to going concern and implications for the auditor's report.
22	580	Written Representations	Deals with auditor's responsibility to obtain written representations from management and, where appropriate, those charged with governance.
		Using work of Others	
23	600	Using the Work of Another Auditor	Deals with establishing standards to be applied in situations where an auditor (referred to as the 'principal

			auditor'), reporting on the financial information of an entity, uses the work of another auditor (referred to as the 'other auditor') with respect to the financial information of one or more components included in the financial information of the entity.
24	610	Using the Work of Internal Auditors	Deals with external auditor's responsibilities if using the work of internal auditors.
		Audit Conclusions and Reporting	
25	700	Forming an Opinion and Reporting on Financial Statements	Deals with auditor's responsibility to form an opinion on the financial statements. It also deals with the form and content of the auditor's report issued as a result of an audit of financial statements.
26	701	Communicating Key Audit Matters in the Independent Auditor's Report	Deals with auditor's responsibility to communicate key audit matters in the auditor's report.
27	705	Modifications to the Opinion in the Independent Auditor's Report	Deals with auditor's responsibility to issue an appropriate report in circumstances when, in forming an opinion in

			accordance with SA 700, the auditor concludes that a modification to the auditor's opinion on the financial statements is necessary. This SA also deals with how the form and content of the auditor's report is affected when the auditor expresses a modified opinion.
28	706	Emphasis of Matter Paragraphs and Other Matter Paragraphs in the Independent Auditor's Report	Deals with additional communication in the auditor's report when the auditor considers it necessary to: (a) Draw users' attention to a matter or matters presented or disclosed in the financial statements that are of such importance that they are fundamental to users' understanding of the financial statements or (b) Draw users' attention to any matter or matters other than those presented or disclosed in the financial statements that are relevant to users' understanding of the

			audit, the auditor's responsibilities or the auditor's report.
29	710	Comparative Information- Corresponding Figures and Comparative Financial Statements	Deals with auditor's responsibilities regarding comparative information in an audit of financial statements.