

बेटा: पापा हर आदमी का BASIC PRINCIPLE और OBJECTIVE - ENGAGEMENT करना होता है?

SA 200A

SA 210

पापा: Q SA 220

बेटा: अच्छा पापा, दो DOCUMENT में FRAUD करके L.G. की DEFICIENCY को कम कर सकते हैं

SA 230

SA 240

SA 250

SA 260

SA 265

इसलिए आओ, JOINT होकर PLANNING करे ताकि RISK और MATERIALITY को RESPONSES दे

SA 299

SA 300

SA 315

SA 320

SA 330

सके.

SERVICE ORGANISATION से झूठ बुलवा देंगे कि कोई EVIDENCE ADDITIONAL में नहीं है उसके

SA 402

SA 450

SA 500

SA 501

पास और कोर्ट कौनसा EXTERNAL CONFIRMATION से OPENING BALANCE चेक करने वाला है

SA 505

SA 510

पापा: बेटा, ACP SAMPLE से ESTIMATE करके RELATED PARTIES को पकड़ सकता है। और तो और

SA 520

SA 530

SA 540

SA 550

इसके जो SUBSEQUENT EVENTS हो सकते हैं उससे मैं बहुत CONCERN हूँ तो WRITTEN

SA 560

SA 570

REPRESENTATION तो पहले हि ले चुका है।

SA 580

बेटा: पापा, ANOTHER AUDITOR, INTERNAL AUDITOR और EXPERT को बुलाओ उनकी AUDIT

SA 600

SA 610

SA 620

REPORT लेके COMPARATIVES करके AUDITORS RESPONSIBILITY का पता लगाते हैं।

SA 700

SA 710

SA 720

100-899	STANDARDS ON AUDITING	DATE
100-199	INTRODUCTORY MATTERS	
200-299	GENERAL PRINCIPLES AND RESPONSIBILITIES	
200	BASIC PRINCIPLE GOVERNING AN AUDIT	1-4-1985
VERY IMP	MERGED	
	INTO SA 200	
200A	OBJECTIVES AND SCOPE OF THE AUDIT OF FINANCIAL STATEMENTS	1-4-1985
210	AGREEING THE TERMS OF AUDIT ENGAGEMENTS (REVISED)	1-4-2010
220	QUALITY CONTROL FOR AUDIT WORK	1-4-2010
230	AUDIT DOCUMENTATION (REVISED)	1-4-2009
240	THE AUDITOR'S RESPONSIBILITY RELATING TO FRAUD IN AN AUDIT OF FINANCIAL STATEMENT (REVISED)	1-4-2009
250	COSIDERATION OF LAWS AND REGULATION IN AN AUDIT OF FINANCIAL STATEMENT (REVISED)	1-4-2009
260	COMMUNICATION WITH THOSE CHARGED WITH GOVERNANCE (REVISED)	1-4-2009
265	COMMUNICATING DEFICIENCIES IN INTERNAL CONTROL TO THOSE CHARGED WITH GOVERNANCE AND MANAGEMENT (NEWLY ISSUED)	1-4-2010
299	RESPONSIBILITY OF JOINT AUDITORS	1-4-1996
300-499	RISK ASSESSMENT AND RESPONSE TO ASSESSED RISK	
300	PLANNING AN AUDIT OF FINANCIAL STATEMENTS (REVISED)	1-4-2008
315	IDENTIFYING AND ASSESSING THE RISK OF MATERIAL MISSATAEMENT THROUGH UNDERSTANDING THE ENTITY AND ITS ENVIRONMENT (NEWLY ISSUED)	1-4-2008
320	MATERIALITY IN PLANNING AND PERFORMING AN AUDIT (REVISED)	1-4-2010
330	THE AUDITOR'S RESPONSES TO ASSESSED RISKS (NEWLY ISSUED)	1-4-2008
402	AUDIT CONSIDERATIONS RELATING TO ENTITIES USING SERVICE ORGANISATIONS (REVISED)	1-4-2010

450	EVALUATION OF MISSTATEMENTS IDENTIFIED DURING THE AUDIT (NEWLY ISSUED)	1-4-2010
500-599	AUDIT EVIDENCE	
500	AUDIT EVIDENCE (REVISED)	1-4-2009
501	AUDIT EVIDENCE - ADDITIONAL CONSIDERATIONS FOR SPECIFIC ITEMS	1-4-2010
505	EXTERNAL CONFIRMATIONS	1-4-2010
510	INITIAL AUDIT ENGAGEMENTS – OPENING BALANCES (REVISED)	1-4-2010
520	ANALYTICAL PROCEDURES	1-4-2010
530	AUDIT SAMPLING (REVISED)	1-4-2009
540	AUDITING ACCOUNTING ESTIMATES, INCLUDING FAIR VALUE ACCOUNTING ESTIMATES AND RELATED DISCLOSURES (REVISED)	1-4-2009
550	RELATED PARTIES (REVISED)	1-4-2010
560	SUBSEQUENT EVENTS (REVISED)	1-4-2009
570	GOING CONCERN (REVISED)	1-4-2009
580	WRITTEN REPRESENTATIONS (REVISED)	1-4-2009

600-699	USING WORK OF OTHERS	
600	USING THE WORK OF THE OF ANOTHER AUDITOR	1-4-1995
610	USING THE WORK OF AN INTERNAL AUDITOR (REVISED)	1-4-2010
620	USING THE WORK OF AN EXPERT	1-4-2010

700-799	AUDIT CONCLUSIONS AND REPORTING	
700	FORMING AN OPINION AND REPORTING ON FINANCIAL STATEMENTS	1-4-2011
710	COMPARATIVE INFORMATION - CORRESPONDING FIGURES AND COMPARATIVE FINANCIAL STATEMENTS	1-4-2011
720	THE AUDITOR'S RESPONSIBILITY IN RELATION TO OTHER INFORMATION IN DOCUMENTS CONTAINING AUDITED FINANCIAL STATEMENTS (NEWLY ISSUED)	1-4-2010

2000-2699	STANDARDS ON REVIEW ENGAGEMENT (SRE)	DATE
2400	ENGAGEMENTS TO REVIEW FINANCIAL STATEMENTS	1-4-2005

3000-3699	STANDARDS ON ASSURANCE ENGAGEMENT (SAE)	DATE
3400	THE EXAMINATION OF PROSPECTIVE FINANCIAL INFORMATION	1-4-2007

4000-4699	STANDARDS ON RELATED SERVICES (SRS)	DATE
4400	ENGAGEMENTS TO PERFORM AGREED-UPON PROCEDURES REGARDING FINANCIAL INFORMATION	1-4-2004
4410	ENGAGEMENTS TO COMPILE FINANCIAL INFORMATION	1-4-2004