

Summary of SA / SQC / SRE / SAE / SRS															
SA 200	Overall Objectives	SA 300	A. Planning	SA 402	Service Org.	SA 500	A. Evidence (Mgt's Expert)	SA 600	Another Auditor	SA 700	Reporting	SA 800	Spcl Propose Framework	SQC 1	QC,Review,Assurance
SA 210	Agreeing Terms	SA 315	Assess Risk	SA 450	Evaluate Misstatements	SA 501	AE-Specific Items	SA 610	Internal Auditor	SA 705	Modifications	SA 805	Single FS		
SA 220	Quality Control	SA 320	Materiality			SA 505	External Confirmation	SA 620	Auditor's Expert	SA 706	EOM & OM	SA 810	Summary FS	SRE 2400	Review FS
SA 230	Documentation	SA 330	Responses			SA 510	Opening Bal.			SA 710	Comparatives			SRE 2410	Review Interim FS
SA 240	Fraud					SA 520	Analytical Procedures			SA 720	Other Info.				
SA 250	Laws & Regulations					SA 530	A. Sampling							SAE 3400	Prospective Fin. Info.
SA 260	Commu. TCWG					SA 540	Estimates							SAE 3402	Controls at Service Org
SA 265	Faults in I.C.					SA 550	Related Parties								
SA 299	Joint Auditors					SA 560	Subsequent Events							SRS 4400	Agreed upon Procedures
						SA 570	Going Concern							SRS 4410	Compile Fin. Info.
						SA 580	Written Representation								

Complete Names of SA / SQC / SRE / SAE / SRS															
SA 200	Overall Objectives of the Independent Auditor and the Conduct of an Audit in Accordance with SA	SA 300	Planning an Audit of FS	SA 402	Audit Considerations relating to an Entity Using a Service Organization	SA 500	Audit Evidence	SA 600	Using the Work of Another Auditor	SA 700	Forming an Opinion and Reporting on FS(Audit Report)	SA 800	Special Considerations - audit of FS prepared in accordance with Special Purpose Framework	SQC 1	Quality Control of Firms that Perform Audits & Reviews of Historical Financial Information, and Other Assurance & Related Services Engagements.
SA 210	Agreeing the Terms of Audit Engagements	SA 315	Identifying & Assessing the Risks of material Misstatement through Understanding the Entity and its Environment	SA 450	Evaluation of Misstatements identified during the Audits	SA 501	Audit Evidence - Specific Considerations for Selected Items	SA 610	Using the Work of Internal Auditors	SA 705	Modifications to the Opinion in the Independent Auditor's Report	SA 805	Special Considerations - Audit of Single purpose FS and Specific Elements, Accounts or Items of a FS		
SA 220	Quality Control for an Audit of Financial Statements	SA 320	Materiality in Planning and Performing an audit			SA 505	External Confirmations	SA 620	Using the Work of an Auditor's Expert	SA 706	Emphasis of Matter Paragraphs and other Matter Paragraphs in the Independent Auditor's Report	SA 810	Engagements to Report on Summary FS	SRE 2400	Engagements to Review FS
SA 230	Audit Documentation	SA 330	The Auditor's Responses to Assessed Risks			SA 510	Initial Audit Engagements - Opening Balances			SA 710	Comparative Information - Corresponding Figures and Comparatives FS			SRE 2410	Review of Interim Financial Information Performed by the Independent Auditor of the Entity.
SA 240	The Auditor's Responsibilities relating to fraud in an Audit of FS					SA 520	Analytical Procedures(ARP)			SA 720	The Auditor's Responsibility in relation to other Information in Documents containing Audited FS				
SA 250	Consideration of Laws and Regulations in an Audit of FS					SA 530	Audit Sampling							SAE 3400	The Examination of Prospective Fin. Info.
SA 260	Communication with Those Charged With Governance					SA 540	Auditing Accounting Estimates, including Fair Value Accounting Estimates and Related Disclosures							SAE 3402	Assurance Reports on Controls at a Service Organisation
SA 265	Communicating Deficiencies in Internal control to TCWG					SA 550	Related Parties								
SA 299	Responsibility of Joint auditors					SA 560	Subsequent Events							SRS 4400	Engagements to Perform Agreed upon Procedures Regarding Fin. Info.
						SA 570	Going Concern							SRS 4410	Engagements to Compile Fin. Info.
						SA 580	Written Representations								

By-
Chaitanya Pattewar

Schedules To The Chartered Accountant Act, 1949

First Schedule

Clauses	Part-I	Part-II	Part-III	Part-III
	(Professional Misconduct)		(Other Misconduct)	
	Practicing CA	CA in Service	All CA	All CA
Clause-1	Permitting outsider to use his name	Na Dena (Salary)	Falsely Act as FCA	Guilty of Offence (Jail ≤ 6m)
Clause-2	Sharing Fees With Others (Na Dena)	Na Lena (Salary)	No Info To Authorities	Disrepute Profession
Clause-3	Sharing Fees Of Others (Na Lena)		False Info to Outsiders	
Clause-4	Partnership in & outside India			
Clause-5	Wrongly Share Work (means /person)			
Clause-6	Solicits Clients/Professional Work			
Clause-7	Advertise achievements/designations			
Clause-8	Prior Commu. with prev. auditor			
Clause-9	Compliance of Sec 139/140 (Rem/Apppt)			
Clause-10	Charge Fees on % / future basis			
Clause-11	Engage in other occupation			
Clause-12	Certify FS or Reports (by others)			

Second Schedule

Clauses	Part-I	Part-II	Part-III
	(Professional Misconduct)		(Other Misconduct)
	Practicing CA	CA in Service	All CA
Clause-1	Breach of Confidentiality	Contravene any provision.	Guilty (Jail > 6m)
Clause-2	Certify FS w/o examination	Disclose info of Office	
Clause-3	Certify Prospective data (w/o source,basis)	False Info to Authorities	
Clause-4	Substantial Interested audits	Misuse Client's money	
Clause-5	Failure to Disclose known Material Fact		
Clause-6	Failure to Report known Material Mistate.		
Clause-7	Due Diligence / Grossly Negligent		
Clause-8	Express Opinion w/o SAAE OR No Opinion inspite of SAAE		
Clause-9	Disclosure of deviation from GAAP,etc.		
Clause-10	Mix client's money with own		

By-

Chaitanya Pattewar