S. No.	SA (Standards on Auditing)	ISA (International Standards on Auditing)	Old AAS No.
200-299 General principles and responsibilities			
1	SA 200-Overall Objectives of the Independent Auditor and the Conduct of an Audit in Accordance with Standards on Auditing	ISA 200-Overall Objectives of the Independent Auditor and the Conduct of an Audit in Accordance with International Standards on Auditing	1
2	SA 210-Agreeing the Terms of Audit Engagement	ISA 210-Agreeing the Terms of Audit Engagements	26
3	SA 220-Quality Control for an Audit of Financial Statements	ISA 220-Quality Control for an Audit of Financial Statements	17
4	SA 230-Audit Documentation	ISA 230-Audit Documentation	3
5	SA 240-The Auditors' Responsibilities relating to fraud in an Audit of Financial Statements	ISA 240-The Auditor's Responsibilities Relating to Fraud in an Audit of Financial Statements	4
6	SA 250-Consideration of Laws and Regulations in an Audit of Financial Statements	ISA 250-Consideration of Laws and Regulations in an Audit of Financial Statements	21
7	SA 260-Communication with those Charged with governance	ISA 260-Communication with those Charged with governance	27
8	SA 265-Communicating Deficiencies in Internal control to those charged with governance and Management	ISA 265-Communicating Deficiencies in Internal Control to Those Charged with Governance and Management	
9	SA 299 Responsibility of Joint auditors	*No corresponding ISA*	12
300-499 Risk Assessment and Response to Assessed Risks			
10	SA 300-Planning an Audit of Financial Statements	ISA 300-Planning an Audit of Financial Statements	8
11	SA 315-Identifying and Assessing the Risks of material Misstatement through Understanding the Entity and its Environment	ISA 315-Identifying and Assessing the Risks of Material Misstatement through Understanding the Entity and Its Environment	20
12	SA 320-Materiality in Planning and Performing an audit	ISA 320-Materiality in Planning and Performing an Audit	13
13	SA 330-The Auditors' Responses to Assessed Risks	ISA 330-The Auditor's Responses to Assessed Risks	
14	SA 402-Audit Considerations relating to an Entity Using a Service Organization	ISA 402-Audit Considerations Relating to an Entity Using a Service Organization	24
15	SA 450-Evaluation of Misstatements identified during the Audits	ISA 450-Evaluation of Misstatements identified during the Audits	
500-599 Audit Evidence			
16	SA 500-Audit Evidence	ISA 500-Audit Evidence	5

17	SA 501-Audit Evidence - Specific Considerations for Selected Items	ISA 501-Audit Evidence - Specific Considerations for special Items	34
18	SA 505-External Confirmations	ISA 505-External Confirmations	30
19	SA 510-Initial Audit Engagements - Opening Balances	ISA 510-Initial Engagements - Opening Balances	22
20	SA 520-Analytical Procedures	ISA 520-Analytical Procedures	14
21	SA 530-Audit Sampling	ISA 530-Audit Sampling	15
22	SA 540-Auditing Accounting Estimates, Including Fair Value Accounting Estimates and Related Disclosures	ISA 540-Auditing Accounting Estimates, Including Fair Value Accounting Estimates, and Related Disclosures	18
23	SA 550-Related Parties	ISA 550-Related Parties	23
24	SA 560-Subsequent Events	ISA 560-Subsequent Events	19
25	SA 570-Going Concern	ISA 570-Going Concern	16
26	SA 580-Written Representations	ISA 580-Written Representations	11
600-699 using work of others			
27	SA 600-Using the Work of Another Auditor	ISA 600-Special Considerations-Audits of Group Financial Statements (Including the Work of Component Auditors)	10
28	SA 610-Using the Work of Internal Auditors	ISA 610-Using the Work of Internal Auditors	7
29	SA 620 Using the Work of an Auditor's Expert	ISA 620 Using the Work of an Auditor's Expert	9
700-799 Audit Conclusions and Reporting			
30	SA 700-Forming an Opinion and Reporting on Financial Statements	ISA 700-Forming an Opinion and Reporting on Financial Statements	28
31	SA 701-Communicating Key Audit Matters in the Independent Auditor’s Report	*No corresponding ISA*	
32	SA 705-Modifications to the Opinion in the Independent Auditor's Report	ISA 705-Modifications to the Opinion in the Independent Auditor's Report	
33	SA 706-Emphasis of Matter Paragraphs and other Matter Paragraphs in the Independent Auditors Report	ISA 706-Emphasis of Matter Paragraphs and Other Matter Paragraphs in the Independent Auditor's Report	
34	SA 710-Comparative Information - Corresponding Figures and Comparatives Financial Statements	ISA 710-Comparative Information-Corresponding Figures and Comparative Financial Statements	25
35	SA 720-The Auditor's Responsibility in relation to other Information in Documents containing Audited Financial Statements	ISA 720-The Auditor's Responsibilities Relating to Other Information in Documents Containing Audited Financial Statements	

800-899 Specialized Areas			
36	SA 800-Special Considerations - audit of Financial Statements prepared in accordance with Special Purpose Framework	ISA 800-Special Considerations-Audits of Financial Statements Prepared in Accordance with Special Purpose Frameworks	
37	SA 805-Special Considerations - Audit of Single purpose Financial Statements and Specific Elements, Accounts or Items of a Financial Statements	ISA 805-Special Considerations-Audits of Single Financial Statements and Specific Elements, Accounts or Items of a Financial Statement	
38	SA 810-Engagements to Report on Summary Financial Statements	ISA 810-Engagements to Report on Summary Financial Statements	
SRE: - Standard on Review Engagements.			
39	SRE 2400-Engagements to Review Historical Financial Statements	*No corresponding ISA*	33
40	SRE 2410-Review of Interim Financial Information performed by the Independent Auditor of the Entity	*No corresponding ISA*	
SAE: - Standard on Assurance Engagements.			
41	SAE 3400-The Examination of Prospective Financial Information	*No corresponding ISA*	35
42	SAE 3402-Assurance reports on controls at a Service organisation	*No corresponding ISA*	
43	SAE 3420-Assurance Engagements to Report on the Compilation of Pro Forma Financial Information Included in a Prospectus	*No corresponding ISA*	
SRS: - Standard on Related Services.			
44	SRS 4400-Engagements to perform agreed upon procedures regarding Financial information	*No corresponding ISA*	32
	SRS 4410-Compilation Engagements	*No corresponding ISA*	31
SQC: STANDARD ON QUALITY CONTROL			
45	SQC 1-Quality control for Firms that perform Audits and Reviews of Historical Financial Information, and other Assurance and related Service Engagements	International Standard on Quality Control (ISQC) 1-Quality Controls for Firms that Perform Audits and Reviews of Financial Statements, and Other Assurance and Related Services Engagements	