I. Statements

1. Statement on Reporting under Section 227 (1A) of the Companies Act, 1956

http://220.227.161.86/18799announ10264b.pdf

2. Statement on the Companies (Auditor's Report) Order, 2003 (2005 Edition)

http://220.227.161.86/18798announ10264a.pdf

II. Standards on Auditing (SAs)

Engagements and Quality Control Standards on Auditing (SQC/SA/SRS/SRE/SAE)

1. Quality Control for Firms that Perform Audits and Reviews of Historical Financial Information, and Other Assurance and Related Services Engagements (SQC 1) http://220.227.161.86/15366Link1.pdf
2. Basic Principles Governing an Audit (SA 200) http://220.227.161.86/17614Link_2_200SA-AAS01.pdf
3. Objectives and Scope of the Audit of Financial Statements (SA 200A) http://220.227.161.86/17615Link_3_200A_SA_-AAS2.pdf
4. Agreeing the Terms of Audit Engagements (SA 210) **(Revised)** **http://220.227.161.86/16837sa210revised.pdf**
5. Quality Control for Audit Work (SA 220) – http://220.227.161.86/17616Link_5_220SA-AAS17.pdf
6. Audit Documentation (SA 230) **(Revised) –** http://220.227.161.86/15372Link7_SA230-standard.pdf
7. The Auditor's Responsibilities Relating to Fraud in an Audit of Financial Statements (SA 240) **(Revised)** http://220.227.161.86/15374Link9_240SA_REVISED.pdf
8. Consideration of Laws and Regulations in an Audit of Financial Statements (SA 250) **(Revised)** **http://220.227.161.86/15376Link11_SA250-text.pdf**
9. Communication with Those Charged with Governance (SA 260) **(Revised)** http://220.227.161.86/15378Link13_SA%20260-text.pdf
10. Communicating Deficiencies in Internal Control to Those Charged With Governance and Management (SA 265) http://220.227.161.86/16838sa265.pdf
11. Responsibility of Joint Auditors (SA 299)

http://220.227.161.86/15379Link14_299SA-AAS12.pdf

12. Planning an Audit of Financial Statements (SA 300) **(Revised)** http://220.227.161.86/15381Link16_300SA_REVISED.pdf
13. Identifying and Assessing the Risk of Material Misstatement through Understanding the Entity and its Environment (SA 315) http://220.227.161.86/15382Link17_315SA.pdf
14. Materiality in Planning and Performing an Audit (SA 320) **(Revised)** http://220.227.161.86/16839sa320revised.pdf
15. The Auditor's Responses to Assessed Risks (SA 330) http://220.227.161.86/15384Link19_330SA.pdf
16. Audit Considerations Relating to an Entity Using Service a Organisations (SA 402) **(Revised)** **http://220.227.161.86/16840sa402revised.pdf**
17. Evaluation of Misstatements identified During the Audit (SA 450) http://220.227.161.86/16841sa450revised.pdf
18. Audit Evidence (SA 500) **(Revised)** http://icai.org/resource_file/15576sa500revised.pdf
19. Audit Evidence – Additional Considerations for Specific items (SA 501) http://220.227.161.86/17625Link_22_501SA-AAS34.pdf
20. External Confirmations (SA 505) http://220.227.161.86/17626Link_23_505SA-AAS30.pdf
21. Initial Audit Engagements – Opening Balances (SA 510) **(Revised)** http://220.227.161.86/15390Link25_510text.pdf
22. Analytical Procedures (SA 520) http://220.227.161.86/17627Link_26_520SA-AAS14.pdf
23. Audit Sampling (SA 530) **(Revised)** http://220.227.161.86/15393Link28_530text.pdf
24. Auditing Accounting Estimates, Including Fair Value Accounting Estimates and Related Disclosures (SA 540) **(Revised)** http://220.227.161.86/15395Link30_540text.pdf
25. Related Parties (SA 550) **(Revised)** http://220.227.161.86/15397Link32_550text.pdf
26. Subsequent Events (SA 560) **(Revised)** http://220.227.161.86/15399Link34_SA%20560_Standard_OKOK.pdf
27. Going Concern (SA 570) **(Revised)**

http://220.227.161.86/15401Link36_SA570-final_standard.pdf

28. Written Representations (SA 580) **(Revised)**
http://220.227.161.86/15403Link38_sa580.pdf

29. Using the Work of another Auditor (SA 600)
http://220.227.161.86/18836sa600_aas.pdf

30. Using the Work of Internal Auditor (SA 610) **(Revised)**
http://220.227.161.86/16842sa610revised.pdf

31. Using the Work of an Expert (SA 620)
http://220.227.161.86/17634Link_41_620SA-AAS9.pdf

32. The Auditor's Report on Financial Statements (SA 700)
http://220.227.161.86/17635Link_42_700SA-AAS28.pdf

33. Comparatives (SA 710)
http://220.227.161.86/17636Link_43_710SA-AAS25.pdf

34. The Auditor's Responsibility in Relation to Other Information in Documents Containing Audited Financial Statements (SA 720)
http://220.227.161.86/15578sa720ann.pdf

35. Engagements to Compile Financial Information (SRS 4410)
http://220.227.161.86/15412Link47_4410SRS-AAS31.pdf

36. Engagements to Perform Agreed- upon Procedures Regarding Financial Information (SRS 4400)
http://220.227.161.86/15411Link46_4400SRS-AAS32.pdf

37. Engagements to Review Financial Statements (SRE 2400)

38. The Examination of Prospective Financial Information (SAE 3400)
http://220.227.161.86/15410Link45_3400SAE-AAS35.pdf

III. Guidance Notes/Study Guide/Monograph

1. Guidance Note on Independence of Auditors.
2. Guidance Note on Audit Reports and Certificates for Special Purposes.
3. Guidance Note on Audit of Fixed Assets.
4. Guidance Note on Audit under Section 44AB of the Income-tax Act (2005 Edition).*****
5. Guidance Note on Audit of Abridged Financial Statements.
6. Guidance Note on Audit of Inventories.
7. Guidance note on Audit of Debtors, Loans and Advances.
8. Guidance note on Audit of Investments.
9. Guidance note on Audit of Miscellaneous Expenditure.

10. Guidance Note on Audit of Cash and Bank Balances.
11. Guidance Note on Audit of Liabilities.
12. Guidance Note on Audit of Revenue.
13. Guidance Note on Audit of Expenses.
14. Guidance Note on Sections 227(3)(e) and (f) of the Companies Act, 1956.
15. Guidance Note on Certificate of Corporate Governance **(2006 Edition)**
16. Guidance Note on Computer Assisted Audit Techniques (CAATs).
17. Guidance Note on Audit of Payment of Dividend.
18. Guidance Note on Audit of Capital and Reserves.
19. Guidance Note on Provision for Proposed Dividend.
20. Guidance Note on Auditing of Accounts of Liquidators.
21. Guidance Note on the Duty Cast on the Auditors under Section 45-MA of the Reserve Bank of India Act, 1934.
22. Guidance Note on Section 293A of the Companies Act and the Auditor.
23. Guidance Note on Reports in Company Prospectuses **(Revised).**
24. Guidance Note on Audit of Consolidated Financial Statements.

* Guidance Note on Audit under section 44 AB of the Income-tax Act, 1961 (2005 edition) alongwith the supplementary guidance note (excluding the portion relating to Fringe Benefit Tax Provisions) published in September, 2006.

** Guidance notes may be downloaded from below mentioned link :
http://220.227.161.86/19382sm_aape_finalnew_appendix_gn.pdf