

Accredited Accounting Technician Examination

Examinable Accounting & Financial Reporting and Auditing Standards in June 2010 Examination

The following is a list of standards applicable to the June 2010 Examination and is provided as a reference for candidates taking Paper 7 – Financial Accounting and Paper 8 – Principles of Auditing and Management Information Systems. Please note that it does **not** mean all parts of the standards are examinable. Candidates should read this list in conjunction with the syllabus for Papers 7 and 8.

A six-month rule is adopted for standards and the cut-off date, which is rounded to the previous month-end, for new amendments (including new standards/interpretations) being examinable for the June 2010 examination is **30 November 2009**. It should be noted that the six-month rule refers to the enactment date of the standards and the release date of the pronouncements, **not** the effective date.

HKAS 1 (Revised) HKAS 7Hong Kong Accounting Standards (HKAS) Presentation of Financial StatementsJuly 09HKAS 7 HKAS 8Cash Flow Statements Accounting Policies, Changes in Accounting Estimates and ErrorsMay 09 Oct 08HKAS 10 HKAS 11 Construction Contracts HKAS 16 HKAS 17 HKAS 17 LeasesDec 08 Dec 07 May 09 Oct 08HKAS 18 HKAS 20 HKAS 20 Revised)Property, Plant and Equipment Accounting for Government Grants and Disclosure of Government Assistance Borrowing CostsOct 08 May 09 May 09HKAS 23 (Revised)Related Party Disclosures Investments in AssociatesOct 08 May 09HKAS 31 HKAS 31 HKAS 32Investments in Associates Interests in Joint Ventures Interests in Joint Ventures HKAS 33 HKAS 33Oct 08 May 09HKAS 40Investment property Investment PropertyOct 08HKAS 33 HKAS 33 HKAS 33Hong Kong Financial Reporting Standards (HKFRS) First-time Adoption of Hong Kong Financial Reporting Standards Business CombinationsAug 09 May 09HKFRS 1 (Revised)Preface and Framework Preface to Hong Kong Financial Reporting Standards Framework for the Preparation and Presentation of Financial StatementsDec 07 Dec 07PREFACE FRAMEWORKPreface to Hong Kong Financial Reporting Standards Framework for the Preparation and Presentation of Financial StatementsDec 07 Dec 07	Standard	Title	Issue/Review Date
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Financial Statements	FRAMEWORK		Dec 07
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Paper 7 – Financial Accounting



Paper 8 – Principles of Auditing and Management Information Systems

Standard	Title	Issue/Review Date
	Hong Kong Standards on Auditing (HKSA)	
HKSA 200	Objective and General Principles Governing an Audit	Oct 06
(Revised)	of Financial Statements	00100
HKSA 210	Terms of Audit Engagements	Mar 07
HKSA 220	Quality Control for Audits of Historical Financial	Oct 04
THROFTEED	Information	00101
HKSA 230	Audit Documentation	Feb 06
HKSA 240	The Auditor's Responsibilities to Consider Fraud in an	Oct 04
	Audit of Financial Statements	00004
HKSA 250	Consideration of Laws and Regulations in an Audit of	Jun 05
	Financial Statements	001100
HKSA 260	Communication of Audit Matters with those Charged	Jun 05
HN3A 200	with Governance	Juli 05
HKSA 300	Planning an Audit of Financial Statements	Nov 04
		Nov 04
HKSA 315	Understanding the Entity and its Environment and	NOV 04
HKSA 320	Assessing the Risks of Material Misstatement	Jun 05
	Audit Materiality	
HKSA 330	The Auditor's Procedures in Response to Assessed	Jul 06
	Risks	h.m. 05
HKSA 402	Audit Considerations Relating to Entitles Using	Jun 05
	Service Organizations	
HKSA 500	Audit Evidence	Nov 04
HKSA 501	Audit Evidence – Additional Considerations for Specific Items	Jun 05
HKSA 505	External Confirmations	Jun 05
HKSA 520	Analytical Procedures	Jun 05
HKSA 530	Audit Sampling and Other Means of Testing	Jun 05
HKSA 560	Subsequent Events	Oct 06
(Revised)		
HKSA 570	Going Concern	Jun 05
HKSA 580	Management Representations	Jun 05
HKSA 700	The Independent Auditor's Report on a Complete Set	Oct 06
	of General Purpose Financial Statements	
HKSA 701	Modifications to the Independent Auditor's Report	Oct 06
	Hong Kong Standards on Quality Control	
	(HKSQCs)	
HKSQC 1	Quality Control for Firms that Perform Audits and	Jul 06
	Reviews of Historical Financial Information, and Other	
	Assurance and Related Services Engagements	
	Practice Notes	
PN 1001	IT Environments – Stand-alone Personal Computers	Sep 04
PN 1002	IT Environments – On-line Computer Systems	Sep 04
PN 1003	IT Environments – Database Systems	Sep 04
PN 1009	Computer-assisted Audit Techniques	Sep 04