

Title	Professional Stage		Advanced Stage
	Assurance	Audit and Assurance	
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220 Quality Control for Audit Work		B	→
230 Documentation		B	A
240 The Auditor's Responsibility to Consider Fraud and Error in an Audit of Financial Statements		B	A
250 Consideration of Laws and Regulations in an Audit of Financial Statements		B	A
260 Communication of Audit Matters with Those Charged with Governance		B	A
300 Planning an Audit of Financial Statements	B	A	→
315 Understanding the Entity and its Environment and Assessing the Risk of Material Misstatement	C	A	→
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