

Title	Professional Stage		Advanced Stage
	Assurance	Audit and Assurance	
The International Auditing and Assurance Standards Board			C
The Authority Attaching to Standards Issued by the International Auditing and Assurance Standards Board			A
The Authority Attaching to Practice Statements Issued by the International Auditing and Assurance Standards Board			A
Discussion Papers			C
Working Procedures			C
Bangladesh Standards on Auditing (BSAs)			
200 Objective and General Principles Governing an Audit of Financial Statements	B	A	→
210 Terms of Audit Engagements		B	→
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	→
320 Audit Materiality	C	A	→
330 The Auditor's Procedures in Response to Assessed Risks		B	A
402 Audit Consideration Relating to Entities Using Service Organisations		C	C
500 Audit Evidence	B	A	→
501 Audit Evidence – Additional Considerations for Specific Items		A	→
505 External Confirmations	B	B	A
510 Initial Engagements Opening Balances		B	A
520 Analytical Procedures	C	C	A
530 Audit Sampling and Other Means of Testing	C	C	A
540 Audit of Accounting Estimates	C	C	A
545 Auditing Fair Value Measurements and Disclosures			A
550 Related Parties		B	A
560 Subsequent Events		B	A

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Ian Pickup



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