

## **Parts of ISAs Clarified to be studied for foreign students**

Below are reported the parties of each standard that the students have to study for the exam (“Revisione aziendale”). Students are free to also study or read the other parts in order to better understand the content of each standard.

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### ***ISA 200, Overall Objectives of the Independent Auditor and the Conduct of an Audit in Accordance with International Standards on Auditing***

From paragraph 1 to paragraph 24

From paragraph A12 to paragraph A46

### ***ISA 220, Quality Control for an Audit of Financial Statements***

From paragraph 1 to paragraph 25

### ***ISA 230, Audit Documentation***

From paragraph 1 to paragraph 16

### ***ISA 240, The Auditor's Responsibilities Relating to Fraud in an Audit of Financial Statements***

From paragraph 1 to paragraph 47

From paragraph A1 to paragraph A5

Appendix 2

### ***ISA 250, Consideration of Laws and Regulations in an Audit of Financial Statements***

From paragraph 1 to paragraph 29

### ***ISA 260, Communication with Those Charged with Governance***

From paragraph 1 to paragraph 23

### ***ISA 300, Planning an Audit of Financial Statements***

From paragraph 1 to paragraph 13

### ***ISA 315, Identifying and Assessing the Risks of Material Misstatement through Understanding the Entity and Its Environment***

From paragraph 1 to paragraph 32

**ISA 320, *Materiality in Planning and Performing an Audit***

From paragraph 1 to paragraph 14

**ISA 330, *The Auditor's Responses to Assessed Risks***

From paragraph 1 to paragraph 30

**ISA 450, *Evaluation of Misstatements Identified during the Audit***

From paragraph 1 to paragraph 15

**ISA 500, *Audit Evidence***

From paragraph 1 to paragraph 11

From paragraph A1 to paragraph A25

**ISA 501, *Audit Evidence-Specific Considerations for Selected Items***

From paragraph 1 to paragraph 12

From paragraph A1 to paragraph A25

**ISA 505, *External Confirmations***

From paragraph 1 to paragraph 16

**ISA 520, *Analytical Procedures***

From paragraph 1 to paragraph 7

From paragraph A1 to paragraph A10

**ISA 530, *Audit Sampling***

From paragraph 1 to paragraph 15

**ISA 540, *Auditing Accounting Estimates, Including Fair Value Accounting Estimates, and Related Disclosures***

From paragraph 1 to paragraph 23

**ISA 550, *Related Parties***

From paragraph 1 to paragraph 28

**ISA 560, *Subsequent Events***  
From paragraph 1 to paragraph 17

**ISA 570, *Going Concern***  
From paragraph 1 to paragraph 26  
Paragraph A3

**ISA 580, *Written Representations***  
From paragraph 1 to paragraph 20

~~**ISA 600, *Special Considerations—Audits of Group Financial Statements (Including the Work of Component Auditors)***~~  
Eliminated from the programme of the exam

**ISA 610, *Using the Work of Internal Auditors***  
From paragraph 1 to paragraph 37

**ISA 620, *Using the Work of an Auditor's Expert***  
From paragraph 1 to paragraph 15

**ISA 700, *Forming an Opinion and Reporting on Financial Statements***  
From paragraph 1 to paragraph 19

**ISA 705, *Modifications to the Opinion in the Independent Auditor's Report***  
From paragraph 1 to paragraph 54

**ISA 706, *Emphasis of Matter Paragraphs and Other Matter Paragraphs in the Independent Auditor's Report***  
From paragraph 1 to paragraph 12