

List of Auditing Standards Committee Statements (ASCs) and
Quality Control Standards Committee Statement (QCSCS)

JICPA Statement No.	Title
Quality Control Standards Committee Statement (QCSCS)	
1	Quality Control for Audit Firms
Auditing Standards Committee Statements (ASCs)	
Preface	Glossary of Terms and Structures of Auditing Standards Committee Statements
200	Overall Objectives of the Financial Statement Audits
210	Agreeing the Terms of Audit Engagements
220	Quality Control for an Audit of Financial Statements
230	Audit Documentation
240	The Auditor's Responsibilities Relating to Fraud in an Audit of Financial Statements
250	Consideration of Laws and Regulations in an Audit of Financial Statements
260	Communications with Those Charged with Governance
265	Communicating Deficiencies in Internal Control
300	Planning an Audit of Financial Statements
315	Identifying and Assessing the Risks of Material Misstatement through Understanding the Entity and Its Environment
320	Materiality in Planning and Performing an Audit
330	The Auditor's Responses to Assessed Risks
402	Audit Considerations Relating to an Entity Using a Service Organization
450	Evaluation of Misstatements Identified during the Audit
500	Audit Evidence
501	Audit Evidence - Specific Considerations for Selected Items
505	External Confirmations
510	Initial Audit Engagements - Opening Balances
520	Analytical Procedures
530	Audit Sampling
540	Auditing Accounting Estimates, Including Fair Value Accounting Estimates, and Related Disclosures
550	Related Parties
560	Subsequent Events
570	Going Concern
580	Written Representations
600	Group Audits
610	Using the Work of Internal Auditors
620	Using the Work of an Auditor's Expert
700	Forming an Opinion and Reporting on Financial Statements
705	Modifications to the Opinion in the Independent Auditor's Report
706	Emphasis of Matter Paragraphs and Other Matter Paragraphs in the Independent Auditor's Report
710	Comparative Information - Corresponding Figures and Comparative Financial Statements
720	The Auditor's Responsibilities Relating to Other Information in Documents Containing Audited Financial Statements
800	Audits of Financial Statements Prepared in Accordance with Special Purpose Frameworks
805	Audits of single Financial Statements and Specific Elements, Accounts or Items of a Financial Statement

810	Engagements to Report on Summary Financial Statements
900	Change of Auditors
910	Semi Annual Audit

(As of 26 January 2016)