

EXAMINABLE DOCUMENTS DECEMBER 2025 TO JUNE 2026

AUDIT

Knowledge of new examinable regulations issued by 31 August will be examinable in examination sessions being held in the following exam year. Documents may be examinable even if the effective date is in the future. This means that all regulations issued by 31 August 2024 will be examinable in the December 2025 to June 2026 examinations.

The study guide offers more detailed guidance on the depth and level at which the examinable documents should be examined. The study guide should therefore be read in conjunction with the examinable documents list.

Accounting Standards - Foundations in Audit (FAU)

The accounting knowledge that is assumed for FAU is the same as that examined in FA1 and FA2. Therefore, candidates studying for FAU should refer to the IFRS® Standards listed under FA1 and FA2. Candidates will also be expected to be familiar with FFA.

	Title	FAU
	International Standards on Auditing (ISAs)	
	Glossary of Terms	✓
	Preface to the International Quality Management, Auditing, Review, Other Assurance and Related Services Pronouncements	✓
ISA 200	Overall Objectives of the Independent Auditor and the Conduct of an Audit in Accordance with ISAs	✓
ISA 210	Agreeing the Terms of Audit Engagements	✓
ISA 220 (Revised)	Quality Management for an Audit of Financial Statements	✓
Amendments	Conforming amendments to ISAs and Related Material Arising from the Quality Management Projects	✓
ISA 230	Audit Documentation	✓
ISA 260 (Revised)	Communication with Those Charged with Governance	✓
ISA 265	Communicating Deficiencies in Internal Control to Those Charged with Governance and Management	✓
ISA 300	Planning an Audit of Financial Statements	✓
ISA 315 (Revised 2019)	Identifying and Assessing the Risks of Material Misstatement	✓
ISA 320	Materiality in Planning and Performing an Audit	✓
ISA 330	The Auditor's Responses to Assessed Risks	✓
ISA 450	Evaluation of Misstatements Identified During the Audit	✓
ISA 500	Audit Evidence	✓
ISA 501	Audit Evidence – Specific Considerations for Selected Items	✓
ISA 505	External Confirmations	✓
ISA 520	Analytical Procedures	✓
ISA 530	Audit Sampling	✓
ISA 540 (Revised)	Auditing Accounting Estimates and Related Disclosures	✓
ISA 560	Subsequent Events	✓
ISA 570 (Revised)	Going Concern	✓
ISA 580	Written Representations	✓
ISA 610 (Revised)	Using the Work of Internal Auditors	✓
ISA 620	Using the Work of an Auditor's Expert	✓
ISA 700 (Revised)	Forming an Opinion and Reporting on Financial Statements	✓

ISA 705 (Revised)	Modifications to the Opinion in the Independent Auditor's Report	✓
	Other Documents	
	ACCA's Code of Ethics and Conduct (December 2023)	✓