

PRC Auditing Standards		Equivalent International Standards	Effective date of equivalent international standards	Remark
基本准则 General Standard				
1	中国注册会计师鉴证业务基本准则 General Standard for Assurance Engagements	ISA 120	Withdrawn in December 2004	
中国注册会计师审计准则 Auditing Standards for CPAs of China				
2	第1101号-----财务报表审计的目标和一般原则 No. 1101 – Objective and general principles governing an audit of financial statements	ISA 200	Effective for audits of financial statements for periods beginning on or after December 15, 2004	
3	第1111号-----审计业务约定书 No. 1111 – Audit engagement letters	ISA 210	Effective for audits of financial statements for periods beginning on or after December 15, 2004	Note: ISA 700 (Revised), "The Independent Auditor's Report on a Complete Set of General Purpose Financial Statements" also gave rise to conforming amendments to ISA 210. These amendments are effective for audits of financial statements for periods beginning on or after December 15, 2005.
4	第1121号-----历史财务信息审计的质量控制 No. 1121 – Quality control for audits of historical financial information	ISA 220R	Effective for audits of historical financial information for periods beginning on or after June 15, 2005	
5	第1131号-----审计工作底稿 No. 1311 – Audit working papers	ISA 230R	Effective for audits of financial statements for periods beginning on or after June 15, 2006	
6	第1141号-----财务报表审计中对舞弊的考虑 No. 1141 – Consideration of fraud in an audit of financial statements	ISA 240	Effective for audits of financial statements for periods beginning on or after December 15, 2004	
7	第1142号-----财务报表审计中对法律法规的考虑 No. 1142 – Consideration of laws and regulations in an audit of financial statements	ISA 250	Effective for audits of financial statements for periods beginning on or after December 15, 2004	
8	第1151号-----与治理层的沟通 No. 1151 – Communications with those charged with governance	ISA 260	Effective for audits of financial statements for periods beginning on or after December 15, 2004	
9	第1152号-----前后任注册会计师的沟通 No.1152 – Communications between predecessor and successor CPAs		n/a	
10	第1201号-----计划审计工作 No. 1201 – Planning an audit	ISA 300	Effective for audits of financial statements for periods beginning on or after December 15, 2004	
11	第1211号-----了解被审计单位及其环境并评估重大错报风险 No. 1211 – Understanding the entity and its environment and assessing the risks of material misstatement	ISA 315	Effective for audits of financial statements for periods beginning on or after December 15, 2004	
12	第1212号-----对被审计单位使用服务机构的考虑 No. 1212 – Consideration relating to entities using service organizations	ISA 402	Effective for audits of financial statements for periods beginning on or after December 15, 2004	
13	第1221号-----重要性 No. 1221 -- Materiality	ISA 320	Effective for audits of financial statements for periods beginning on or after December 15, 2004	
14	第1231号-----针对评估的重大错报风险实施的程序 No. 1231 – Procedures in response to assessed risks of material misstatement	ISA 330	Effective for audits of financial statements for periods beginning on or after December 15, 2004	
15	第1301号-----审计证据 No. 1301 – Audit evidence	ISA 500	Effective for audits of financial statements for periods beginning on or after December 15, 2004	
16	第1311号-----存货监盘 No. 1311—Supervision of physical inventory count	ISA 501 Part A	Effective for audits of financial statements for periods beginning on or after December 15, 2004	
17	第1312号-----函证 No. 1312 -- Confirmations	ISA 505	Effective for audits of financial statements for periods beginning on or after December 15, 2004	
18	第1313号-----分析程序 No. 1313 – Analytical procedures	ISA 520	Effective for audits of financial statements for periods beginning on or after December 15, 2004	

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19	第1314号-----审计抽样和其他选取测试项目的方法 No. 1314 – Audit sampling and other means of testing	ISA 530	Effective for audits of financial statements for periods beginning on or after December 15, 2004	
20	第1321号-----会计估计的审计 No. 1321 – Audit of accounting estimates	ISA 540	Effective for audits of financial statements for periods beginning on or after December 15, 2004	
21	第1322号-----公允价值计量和披露的审计 No. 1322 – Auditing fair values measurements and disclosures	ISA 545	Effective for audits of financial statements for periods beginning on or after December 15, 2004	
22	第1323号-----关联方 No. 1323 – Related parties	ISA 550	Effective for audits of financial statements for periods beginning on or after December 15, 2004	
23	第1324号-----持续经营 No. 1324 – Going concern	ISA 570	Effective for audits of financial statements for periods beginning on or after December 15, 2004	
24	第1331号-----首次接受委托时对期初余额的审计 No. 1331 – Audit of opening balances on initial engagements	ISA 510	Effective for audits of financial statements for periods beginning on or after December 15, 2004	
25	第1332号-----期后事项 No. 1332 – Subsequent events	ISA 560	Effective for audits of financial statements for periods beginning on or after December 15, 2004	Note: Conforming Amendments to ISA 560 as a Result of ISA 700 (Revised) — Effective for Auditor's Reports Dated On or After December 31, 2006
26	第1341号-----管理层声明 No. 1341 – Management representations	ISA 580	Effective for audits of financial statements for periods beginning on or after December 15, 2004	
27	第1401号-----利用其他注册会计师的工作 No. 1401 – Using the work of other CPAs	ISA 600	This is effective currently	
28	第1411号-----考虑内部审计工作 No. 1411 – Considering the work of internal auditing	ISA 610	Effective for audits of financial statements for periods beginning on or after December 15, 2004	
29	第1421号-----利用专家的工作 No. 1421 – Using the work of an expert	ISA 620	Effective for audits of financial statements for periods beginning on or after December 15, 2004	Note: Conforming Amendments to ISA 620 as a Result of ISQC 1 and ISA 220 (Revised)—Effective for Audits of Financial Statements for Periods Beginning On or After June 15, 2005
30	第1501号-----审计报告 No. 1501 – Auditors' report	ISA 700R	Effective for auditor's reports dated on or after December 31, 2006	
31	第1502号-----非标准审计报告 No. 1502 – Modified auditors' report	ISA 701	Effective for auditor's reports dated on or after December 31, 2006	
32	第1511号-----比较数据 No. 1511 – Comparatives	ISA 710	Effective for audits of financial statements for periods beginning on or after December 15, 2004	
33	第1521号-----含有已审计财务报表的文件中的其他信息 No. 1521 – Other information in documents containing audited financial statements	ISA 720	Effective for audits of financial statements for periods beginning on or after December 15, 2004	
34	第1601号-----对特殊目的审计业务出具的审计报告 No. 1601 – Auditors' report on special purpose audit engagements	ISA 800	This is effective currently	Note: ISA 700 (Revised), "The Independent Auditor's Report on a Complete Set of General Purpose Financial Statements" gave rise to conforming amendments to ISA 800. These amendments are effective for auditor's reports dated on or after December 31, 2006
35	第1602号-----验资 No. 1602 – Verification of capital contributions		n/a	
36	第1611号-----商业银行财务报表审计 No. 1611 – Audit of financial statements of commercial banks	IAPS 1006	This is effective currently	
37	第1612号-----银行间函证程序 No. 1612 – Inter-bank confirmation procedures	IAPS 1000	This is effective currently	
38	第1613号-----与银行监管机构的关系 No. 1613 – Relationship between banking supervisors	IAPS 1004	This is effective currently	
39	第1621号-----对小型被审计单位审计的特殊考虑	IAPS 1005	This is effective currently	

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	No. 1621 – Special considerations for audit of small entities			
40	第1631号-----财务报表审计中对环境事项的考虑 No. 1631 – Consideration of environmental matters in an audit of financial statements	IAPS 1010	This is effective currently	
41	第1632号-----衍生金融工具的审计 No. 1632 – Auditing derivative financial instruments	IAPS 1012	This is effective currently	
42	第1633号-----电子商务对财务报表审计的影响 No. 1633 – Effect of electronic commerce on the audit of financial statements	IAPS 1013	This is effective currently	
中国注册会计师审阅准则 Standard on Review Engagements for CPAs of China				
43	第2101号-----财务报表审阅 No. 2101 – Engagements to review financial statements	ISRE 2400	This is effective currently	
中国注册会计师其他鉴证业务准则 Standards on Other Assurance Engagements for CPAs of China				
44	第3101号-----历史财务信息审计或审阅以外的鉴证业务 No. 3101 -- Assurance engagements other than audits or reviews of historical financial information	ISAE 3000R	Effective for assurance reports dated on or after January 1, 2005	
45	第3111号-----预测性财务信息的审核 No. 3111 – Examination of prospective financial information	ISAE 3400	This is effective currently	
中国注册会计师相关服务准则 Standards on Related Services for CPAs of China				
46	第4101号-----对财务信息执行商定程序 No. 4101 – Engagements to perform agreed-upon procedures regarding financial information	ISRS 4400	This is effective currently	
47	第4111号-----代编财务信息 No. 4111 – Compilation of financial information	ISRS 4410	This is effective currently	
会计师事务所质量控制准则 Standard on Quality Control for CPA Firms				
48	第5101号-----业务质量控制 No. 5101 – Quality Control for professional work	ISQC 1	Systems of quality control in compliance with this ISQC are required to be established by June 15, 2005.	
<u>Abbreviation</u> ISA - International Standards on Auditing IAPS - International Auditing Practice Statement ISRE - International Standards on Review Engagements ISAE - International Standards on Assurance Engagements ISRS - International Standards on Related Services				