

# ISAs



## INTERNATIONAL STANDARDS ON AUDITING

ACADEMY OF PROFESSIONAL DEVELOPMENT  
INTERNATIONAL STANDARDS ON AUDITING PROGRAMME



# ICAEW ISAs Programme

After the comprehensive changes in international standards on auditing (ISAs) brought about by the IAASB's clarity project that finished in 2008, auditors experienced a period of calm. In recent years, though, new and amended ISAs have been issued. The changes continue to have a significant impact on the audit process for ISA-compliant statutory audits. Having a good understanding of the key principles of all the ISAs that are currently effective will give you the confidence to act decisively and respond effectively to clients' and other stakeholders' needs.

This online learning and assessment programme is your route to a better understanding of ISAs and the audit process.



**THE BENEFITS**

- Expand or update your knowledge of the key principles of ISAs.
- Use your greater familiarity with ISAs to engage with stakeholders inside and outside your organisation.
- Understand the latest developments in new and amended ISAs to have confidence that your knowledge is current.
- Develop your professional and governance knowledge.

**WHO IS THIS PROGRAMME FOR?**

Anyone who needs to understand the principles of ISAs, including finance professionals, audit staff, university students and academics, and audit committee members. There are no entry requirements for the programme.

**AREAS COVERED**

- The regulatory, ethical and professional issues for auditors when accepting and managing engagements.
- How auditors plan and decide on their approach for audit engagements.
- How auditors perform their audit procedures in accordance with ISAs.
- How auditors evaluate and conclude on their findings in accordance with ISAs.
- The required contents of audit reports to reflect the auditors' findings, including circumstances when modifications are needed.
- The content of the programme is jurisdiction neutral which means that it is applicable to any ISA-compliant country.

**FLEXIBLE STUDY**

The flexible online format of the programme will allow you to minimise time away from the office and to plan your study and assessment time around other commitments.

**THE PROGRAMME -  
WHAT YOU WILL RECEIVE**

- Unlimited access to the online study programme and final assessment for 12 months.
- The 25 modules include illustrations, real-life examples and practice tests to help you enhance your understanding and prepare for the assessment.
- A certificate on successful completion.

*Please note that this programme is not sufficient on its own to enable audit practitioners to perform a fully ISA-compliant audit.*

**TO FIND OUT MORE  
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Chartered accountants are talented, ethical and committed professionals. ICAEW represents more than 202,450 members and students around the world. All of the top 100 global brands employ ICAEW Chartered Accountants.\*

Founded in 1880, ICAEW has a long history of serving the public interest and we continue to work with governments, regulators and business leaders globally. And, as a world-leading improvement regulator, we supervise and monitor around 12,000 firms, holding them, and all ICAEW members and students, to the highest standards of professional competency and conduct.

We promote inclusivity, diversity and fairness and we give talented professionals the skills and values they need to build resilient businesses, economies and societies, while ensuring our planet's resources are managed sustainably.

ICAEW is the first major professional body to be carbon neutral, demonstrating our commitment to tackle climate change and supporting UN Sustainable Development Goal 13.

ICAEW is a founding member of Chartered Accountants Worldwide (CAW), a global family that connects over 1.8m chartered accountants and students in more than 190 countries. Together, we support, develop and promote the role of chartered accountants as trusted business leaders, difference makers and advisers.

We believe that chartered accountancy can be a force for positive change. By sharing our insight, expertise and understanding we can help to create sustainable economies and a better future for all.

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\* includes parent companies. Source: ICAEW member data  
March 2023, Interbrand, Best Global Brands 2022