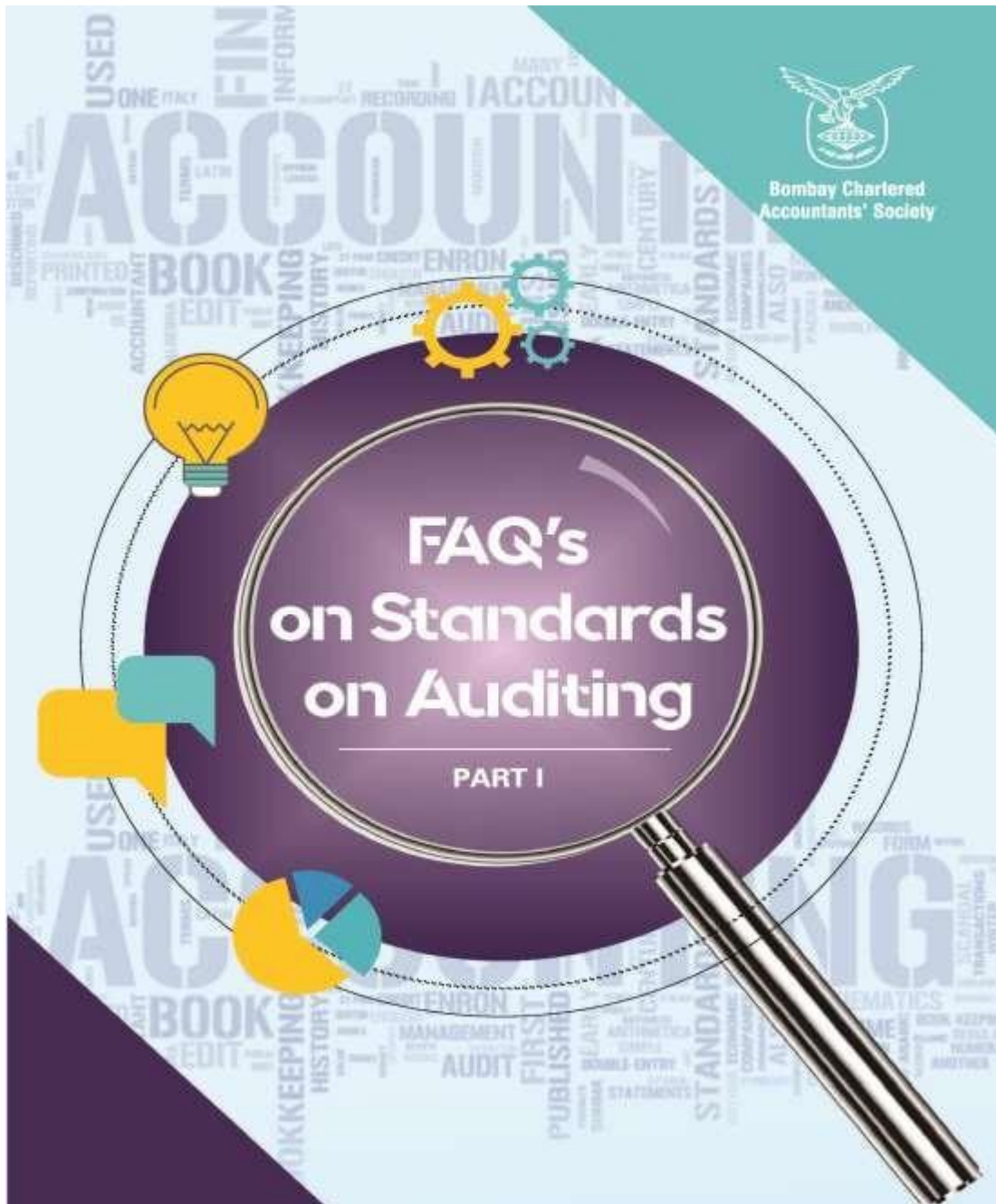


# Bombay Chartered Accountants' Society

## BCAS KNOWLEDGE RESOURCE UPDATE



Title	<b>FAQs on Standards on Auditing - Part - 1</b>
Features	<p>Adherence to Standards on Auditing (SAs) is a pre-requisite for audit. The Companies Act, 2013 has, <i>vide</i> section 143(9), mandated every auditor to comply with the auditing standards. Section 143(10) enshrines the power to prescribe such SAs with the Government, to exercise such power in consultation with National Financial Reporting Authority (NFRA) and till that time, the SAs issued by the Institute of Chartered Accountants of India (ICAI) will be deemed to be the auditing standards under section 143(9). So far, ICAI has issued 44 SAs and updates/revise the SAs already issued.</p> <p>Accounting and Auditing Committee of BCAS felt that the guidance to the professionals i.e. auditors or otherwise (like certification, etc.) on 'FAQs' for the various SAs issued will ultimately result in the appropriate adherence of the SAs by the auditors and enhance their quality of audits. Looking to the number of SAs issued, BCAS decided to divide the same in 2 parts. This publication (Part 1) covers 30 SAs and the rest will be covered in Part II.</p> <p>We are sure that the publication would be of immense value to all companies and to their auditors to ensure compliance with the SAs.</p>
Authors	CA. Nikhil Patel, CA. Rajesh Mody, CA. Raman Jokhakar, CA. Sushrut Chitale, CA. Abhay Mehta, CA. Manish Sampat, CA. Ashutosh Pednekar, CA. Gautam Shah, CA. Suril Shah, CA. Amit Purohit, CA. Zubin Billimoria
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<b>Format:</b>	Hard Bound Book

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