



# Attachment to AUASB Board Meeting Summary Paper

**AGENDA ITEM NO.**           **8.1.1**

**Meeting Date:**               4-5 December 2018

**Subject:**                       Glossary – Terms with Multiple Definitions

**Date Prepared:**               16 November 2018

**Prepared By:**                 Tim Austin

**Matters to Consider**

- The below extract is for reference only. The matrix has formed part of the ATG’s assessment of the completeness of conforming and consequential amendments proposed as part of the issuance of ASA 540 *Auditing Accounting Estimates and Related Disclosures*. The complete matrix may be provided to the AUASB on an ad-hoc basis if the ATG believes it is relevant in decision making.

CROSS REFERENCED BY:											
	ASQC 1	ASA 101	ASA 102	ASA 200	ASA 210	ASA 220	ASA 230	ASA 240	ASA 250	ASA 260	ASA 265
ASQC 1		Para.	Para.	Para.		Para.	Para.			Para.	
ASA 101											
ASA 102	Std.			Std.		Std.				Std.	
ASA 200						Para.	Para.	Para.	Para.	Para.	
ASA 210				Para.			Para.			Para.	
ASA 220	Std.		Std.	Para.	Para.		Para.		Para.	Para.	
ASA 230		Std.	Std.	Para.		Para.		Para.	Para.	Para.	Para.
ASA 240				Para.		Para.	Para.			Para.	Para.
ASA 250				Std.			Para.	Para.		Para.	Para.
ASA 260				Std.			Para.	Para.	Para.		Para.
ASA 265				Para.						Para.	
ASA 300				Std.			Para.			Para.	
ASA 315				Para.	Para.	Std.	Para.	Para.	Para.	Para.	Para.
ASA 320				Std.			Para.			Std.	
ASA 330				Para.		Std.	Para.	Para.			Std.
ASA 402											
ASA 450				Std.			Para.	Std.		Para.	
ASA 500				Para.							
ASA 501				Para.							
ASA 502											
ASA 505				Para.						Para.	

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