|  |  |  |  |
| --- | --- | --- | --- |
| **Auditing important paragraphs** | | | |
| **SR** | **ISAs** | **Paragraphs** | **Explanatory Paragraph** |
| 1 | 200 | 1,4,11,12,13,15,18,19,20,21,22,24, | 2,3,4,5,13,18,19,20,21,22,23,35,36,43,45,46,47,48,49,51, |
| 2 | 210 | 3,6,7,8,9,10,13,14,15,16,17 | 4,8,23,25,28,29,30,31,(para 3 appedix 2) |
| 3 | 220 | 12,13,18,19,21,24 | 1,2,3,4,8,11,13,15,17,18,21,22,28,35 |
| 4 | 230 | 2,3,5,7,8,9,13,14,16 | 1,2,3,4,7,8,10,18,22,24 |
| 5 | 240 | 2,3,5,16,17,18,19,20,21,22,23,24,25,26,27,31,32,38, | 3,4,5,10,11,16,23,31,32,36,43,48,54,64 |
| 6 | 300 | 2,6,7,8,9,10,11,13 | 5,6,8,13,14,20,Appendix |
| 7 | 315 | 4,6,7,8,9,10,11,12,13,14,15,20,21,22,26,28 | 1,6,12,14,17,19,30,46,47,48,57,61,67,88,111,120 |
| 8 | 450 | 10,11 | 16, |
| 9 | 320 | 2,4,12 | 3,10,12,13 |
| 10 | 500 | 6,9 | 4,10,14,15,16,17,18,19,20,21,22,23,24,25,26,27,28,29,30,31,37,38,40,45,46,48,53,54,57 |
| 11 | 501 | 3,4,5,6,7,8,9,10,11,12 | 1,2,3,4,5,6,7,8,9,10,11,12,13,14,15,16,17,18,19,20,21,23,24 |
| 12 | 505 | 2,6,7,8,12,13,15,16 | 1,3,4,5,6,9,10,11,13,18,19,20,23,24 |
| 13 | 520 | 4,5,6,7 | 6,7,8,9,10,12,15,16,17,18,19,20,21 |
| 14 | 530 | 5,6,9,10,11 | 10,11,14,15,16,23,Appendix 1,2,3,4 |
| 15 | 550 | 2,3,4,5,6,7,10,11,18,19,20,21,22,23,24,25 | 4,5,9,17,18,23,24,25,29,30,31,32,36 |
| 16 | 560 | 5,6,7,8,10,11,12,13,15 | 7,8,9,13,17,18 |
| 17 | 580 | 10,11,12,14,16,17,18,19 | 8,12,19,23,24,25 |
| 18 | 600 | 19,20,21,22,23,26,27,28,29 |  |
| 19 | 610 | 8,9,10,11,12 | 3,4,5,6 |
| 20 | 620 | 9,10,11,12 | 1,4,9,10,15,22,33 |
| 21 | 700 | complete except 43,44,45 | complete except 42,43,44 |
| 22 | 705 | Complete | complete |
| 23 | 706 | Complete | complete |

**List prepared by RISE faculty.**