

Note: This document only contains information related to the AUD section. Download the other Exam section Blueprints or the complete Exam Blueprints at aicpa.org/examblueprints.

Uniform CPA Examination[®] Auditing and Attestation (AUD) Blueprint

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Uniform CPA Examination Blueprints

The Uniform CPA Examination (the Exam) is comprised of four sections, each four hours long: Auditing and Attestation (AUD), Business Environment and Concepts (BEC), Financial Accounting and Reporting (FAR) and Regulation (REG).

The table below presents the design of the Exam by section, section time and question type.

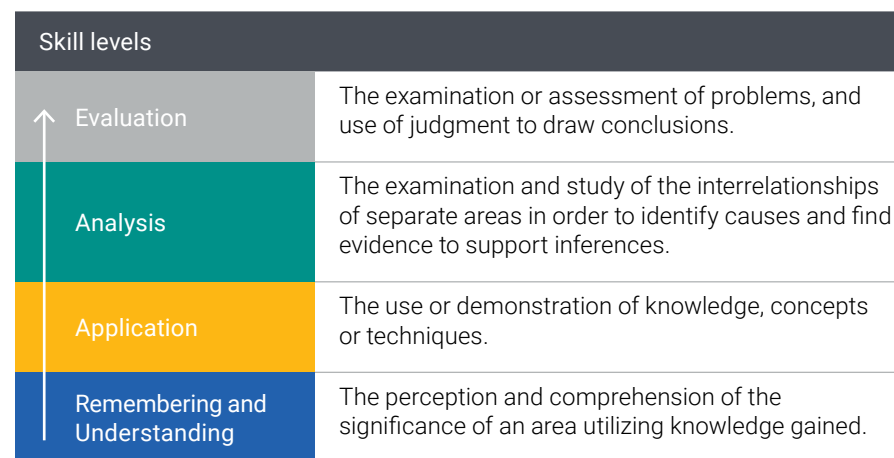
Section	Section time	Multiple-choice questions (MCQs)	Task-based simulations (TBSs)	Written communication
AUD	4 hours	72	8	—
BEC	4 hours	62	4	3
FAR	4 hours	66	8	—
REG	4 hours	76	8	—

The table below presents the scoring weight of multiple-choice questions (MCQs), task-based simulations (TBSs) and written communication for each Exam section.

Section	Score weighting		
	Multiple-choice questions (MCQs)	Task-based simulations (TBSs)	Written communication
AUD	50%	50%	—
BEC	50%	35%	15%
FAR	50%	50%	—
REG	50%	50%	—

The AICPA has adopted a skill framework for the Exam based on the revised Bloom’s Taxonomy of Educational Objectives. Bloom’s Taxonomy classifies a continuum of skills that students can be expected to learn and demonstrate.

Approximately 600 representative tasks that are critical to a newly licensed CPA’s role in protecting the public interest have been identified. The representative tasks combine both the applicable content knowledge and skills required in the context of the work of a newly licensed CPA. Based on the nature of a task, one of four skill levels, derived from the revised Bloom’s Taxonomy, was assigned to each of the tasks, as follows:



Uniform CPA Examination Blueprints (continued)

The skill levels to be assessed on each section of the Exam are included in the table below.

Section	Remembering and Understanding	Application	Analysis	Evaluation
AUD	30–40%	30–40%	15–25%	5–15%
BEC	15–25%	50–60%*	20–30%	—
FAR	10–20%	50–60%	25–35%	—
REG	25–35%	35–45%	25–35%	—

*Includes written communication

Each section of the Exam has a section introduction and a corresponding section blueprint.

- The **section introduction** outlines the scope of the section, the content organization and tasks, the content allocation, the overview of content areas, the skill allocation and a listing of the section’s applicable reference literature.
- The **section blueprint** outlines the content to be tested, the associated skill level to be tested and the representative tasks a newly licensed CPA would need to perform to be considered competent. The blueprints are organized by content AREA, content GROUP, and content TOPIC. Each topic includes one or more representative TASKS that a newly licensed CPA may be expected to complete.

The purpose of the blueprint is to:

- Document the minimum level of knowledge and skills necessary for initial licensure.
- Assist candidates in preparing for the Exam by outlining the knowledge and skills that may be tested.
- Apprise educators about the knowledge and skills candidates will need to function as newly licensed CPAs.
- Guide the development of Exam questions.

The tasks in the blueprints are representative and are not intended to be (nor should they be viewed as) an all-inclusive list of tasks that may be tested on the Exam. It also should be noted that the number of tasks associated with a particular content group or topic is not indicative of the extent such content group, topic or related skill level will be assessed on the Exam.

Revised taxonomy see Anderson, L.W. (Ed.), Krathwohl, D.R. (Ed.), Airasian, P.W., Cruikshank, K.A., Mayer, R.E., Pintrich, P.R., Raths, J., & Wittrock, M.C. (2001). A taxonomy for learning, teaching, and assessing: A revision of Bloom’s Taxonomy of Educational Objectives (Complete Edition). New York: Longman. For original taxonomy see Bloom, B.S. (Ed.), Engelhart, M.D., Furst, E.J., Hill, W.H., & Krathwohl, D.R. (1956). Taxonomy of educational objectives: The classification of educational goals. Handbook 1: Cognitive domain. New York: David McKay.

Uniform CPA Examination Auditing and Attestation (AUD)

Blueprint



Auditing and Attestation

The Auditing and Attestation (AUD) section of the Uniform CPA Examination (the Exam) tests the knowledge and skills that a newly licensed CPA must demonstrate when performing:

- **Audits of issuer and nonissuer entities** (including governmental entities, not-for-profit entities, employee benefit plans and entities receiving federal grants)
- **Attestation engagements for issuer and nonissuer entities** (including examinations, reviews and agreed-upon procedures engagements)
- **Preparation, compilation and review engagements for nonissuer entities and reviews** of interim financial information for issuer entities

Newly licensed CPAs are also required to demonstrate knowledge and skills related to professional responsibilities, including ethics, independence and professional skepticism. Professional skepticism reflects an iterative process that includes a questioning mind and a critical assessment of audit evidence. It is essential to the practice of public accounting and the work of newly licensed CPAs.

The engagements tested under the AUD section of the Exam are performed in accordance with professional standards and/or regulations promulgated by various governing bodies, including the American Institute of CPAs (AICPA), Public Company Accounting Oversight Board (PCAOB), U.S. Government Accountability Office (GAO), Office of Management and Budget (OMB) and U.S. Department of Labor (DOL). A listing of standards promulgated by these bodies, and other reference materials relevant to the AUD section of the Exam, are included under References at the conclusion of this introduction.

Content organization and tasks

The AUD section blueprint is organized by content AREA, content GROUP and content TOPIC. Each topic includes one or more representative TASKS that a newly licensed CPA may be expected to complete when performing audits, attestation engagements or accounting and review services engagements.

Tasks included in the AUD section blueprint may, and typically do, relate to multiple engagement types. For example, tasks related to Analytical Procedures (included under Area III, Group C, Topic 1) may be performed during a:

- **Review engagement** — as a presumptively mandatory procedure required under Statement for Accounting and Review Services No. 21 (AR-C section 90), or during an
- **Audit engagement** — during planning, as a substantive procedure, or near the end of the engagement to assist with forming an overall conclusion on the financial statements.

The tasks in the blueprint are representative. They are not intended to be (nor should they be viewed as) an all-inclusive list of tasks that may be tested in the AUD section of the Exam. Additionally, it should be noted that the number of tasks associated with a particular content group or topic is not indicative of the extent such content group, topic or related skill level will be assessed on the Exam. Similarly, examples provided within the task statements should not be viewed as all-inclusive.

Content allocation

The following table summarizes the content areas and the allocation of content tested in the AUD section of the Exam:

Content area		Allocation
Area I	Ethics, Professional Responsibilities and General Principles	15-25%
Area II	Assessing Risk and Developing a Planned Response	20–30%
Area III	Performing Further Procedures and Obtaining Evidence	30–40%
Area IV	Forming Conclusions and Reporting	15-25%

Auditing and Attestation (continued)

Overview of content areas

Area I of the AUD section blueprint covers several general topics, including the following:

- **Nature and Scope of Engagements** – Understanding the nature and scope of the various types of audit and non-audit engagement types, including:
 - **Audit Engagements** – Financial statement audits as well as other types of audits a newly licensed CPA may perform, such as compliance audits, audits of internal control integrated with an audit of financial statements and audits of entities receiving federal grants
 - **Non-audit Engagements** – Attestation engagements (including examinations, reviews and agreed-upon procedures engagements), Accounting and Review Services engagements (including preparation, compilation and review engagements) and reviews of interim financial information
- **Ethics, Independence and Professional Conduct** – Requirements under the AICPA Code of Professional Conduct and professional and independence requirements of the Securities and Exchange Commission (SEC), PCAOB, GAO and DOL; concepts related to professional skepticism and professional judgment
- **Terms of Engagement** – Preconditions for accepting an audit or non-audit engagement and the terms of engagement and engagement letter
- **Engagement Documentation** – Requirements for engagement documentation for all types of audit and non-audit engagements
- **Communication Requirements** – Understanding the requirements for communicating with management, those charged with governance, component auditors and other parties
- **Quality Control** – Understanding of quality control at the firm and engagement levels

The remaining three areas of the AUD section blueprint (Areas II, III and IV) cover the activities that a newly licensed CPA must be able to perform when providing professional services related to the types of engagements

enumerated above. These sections include the activities relevant for every type of engagement covered in the AUD section of the Exam, from the integrated audit of an issuer, to a preparation, compilation or review for a small nonissuer, to the audit of a governmental entity. The organization of these sections follows the typical engagement process, from planning through reporting.

Area II of the AUD section blueprint covers the engagement process from initial planning to risk assessment and designing procedures responsive to risks, including:

- **Planning the Engagement** – Understanding the engagement strategy and developing a detailed engagement plan
- **Understanding an Entity and Its Environment and Understanding Internal Controls Over Financial Reporting** – Developing an understanding of an entity and the risks associated with the engagement, understanding an entity's internal controls, and evaluating the effect of internal controls on an engagement
- **Assessing Risks and Planning Further Procedures** – Identifying and assessing risks of misstatement due to error or fraud and developing appropriate engagement procedures, including understanding and calculating materiality and considering specific engagement risks, as well as incorporating concepts such as audit data analytics, group audits, using the work of the internal audit function and the work of specialists

Area III of the AUD section blueprint covers performing engagement procedures and concluding on the sufficiency and appropriateness of evidence obtained, including performing specific types of procedures (e.g., analytical procedures, analytical procedures using audit data analytics, observation and inspection, recalculation and reperformance); testing the operating effectiveness of internal controls; performing tests of compliance and agreed-upon procedures; understanding and responding to specific matters that require special consideration (e.g., accounting estimates, including fair value estimates); evaluating and responding to misstatements due to error or fraud and to internal control deficiencies; obtaining management representations; and performing procedures to identify and respond to subsequent events and subsequently discovered facts.

Auditing and Attestation (continued)

Area IV of the AUD section blueprint covers identifying the factors that an auditor, accountant or practitioner should consider when reporting on auditing, attestation, compilation, review or compliance engagements, when performing preparation engagements, and when assisting in the preparation of reports for these engagements. This includes other reporting considerations, such as comparative financial statements, consistency, supplementary information and special considerations when performing engagements under Government Auditing Standards.

Skill allocation

The Exam focuses on testing of higher order skills. Based on the nature of the task, each representative task in the AUD section blueprint is assigned a skill level. AUD section considerations related to the skill levels are discussed below.

Skill levels	
↑ Evaluation	The examination or assessment of problems, and use of judgment to draw conclusions.
Analysis	The examination and study of the interrelationships of separate areas in order to identify causes and find evidence to support inferences.
Application	The use or demonstration of knowledge, concepts or techniques.
Remembering and Understanding	The perception and comprehension of the significance of an area utilizing knowledge gained.

- Remembering and Understanding is mainly concentrated in Area I and Area IV. These areas contain much of the general audit knowledge that is required for newly licensed CPAs. In Area IV, many of the tasks relate to reporting and are driven by templates and illustrative examples.
- Application is tested in all four areas of the AUD section. Application tasks focus on general topics such as professional responsibilities and documentation, and the day-to-day tasks that newly licensed CPAs perform, frequently using standardized application tools such as audit programs and sampling techniques.
- Analysis and Evaluation skills, tested in Area II and Area III, involve tasks that require a higher level of analysis and interpretation. These tasks, such as concluding on sufficiency and appropriateness of evidence, frequently require newly licensed CPAs to apply professional skepticism and judgment.

The representative tasks combine both the applicable content knowledge and the skills required in the context of the work that a newly licensed CPA would reasonably be expected to perform.

Auditing and Attestation (continued)

References — Auditing and Attestation

- AICPA Statements on Auditing Standards and Interpretations
- Public Company Accounting Oversight Board (PCAOB) Standards (SEC-Approved) and Related Rules, PCAOB Staff Questions and Answers and PCAOB Staff Audit Practice Alerts
- U.S. Government Accountability Office Government Auditing Standards
- Single Audit Act, as amended
- Office of Management and Budget (OMB) Audit requirements for Federal Awards (2 CFR 200)
- AICPA Statements on Quality Control Standards
- AICPA Statements on Standards for Accounting and Review Services and Interpretations
- AICPA Statements on Standards for Attestation Engagements and Interpretations
- AICPA Audit and Accounting Guides
- AICPA Code of Professional Conduct
- Sarbanes-Oxley Act of 2002
- U.S. Department of Labor (DOL) Guidelines and Interpretive Bulletins re: Auditor Independence
- SEC Independence Rules
- Employee Retirement Income Security Act of 1974
- The Committee of Sponsoring Organizations of the Treadway Commission (COSO): Internal Control — Integrated Framework
- Current textbooks on auditing, attestation services, ethics and independence

Summary blueprint

Content area allocation	Weight
I. Ethics, Professional Responsibilities and General Principles	15–25%
II. Assessing Risk and Developing a Planned Response	20–30%
III. Performing Further Procedures and Obtaining Evidence	30–40%
IV. Forming Conclusions and Reporting	15–25%

Skill allocation	Weight
Evaluation	5–15%
Analysis	15–25%
Application	30–40%
Remembering and Understanding	30–40%

Area I – Ethics, Professional Responsibilities and General Principles (15–25%)

Content group/topic	Skill				Representative task
	Remembering and Understanding	Application	Analysis	Evaluation	
A. Nature and scope					
1. Nature and scope: audit engagements	✓				Identify the nature, scope and objectives of the different types of audit engagements, including issuer and nonissuer audits.
2. Nature and scope: engagements conducted under Government Accountability Office Government Auditing Standards	✓				Identify the nature, scope and objectives of engagements performed in accordance with Government Accountability Office Government Auditing Standards.
3. Nature and scope: non-audit engagements	✓				Identify the nature, scope and objectives of the different types of non-audit engagements, including engagements conducted in accordance with the attestation standards and the accounting and review services standards.
B. Ethics, independence and professional conduct					
1. AICPA Code of Professional Conduct	✓				Understand the principles, rules and interpretations included in the AICPA Code of Professional Conduct.
	✓				Recognize situations that present threats to compliance with the AICPA Code of Professional Conduct, including threats to independence.
		✓			Apply the principles, rules and interpretations included in the AICPA Code of Professional Conduct to given situations.
		✓			Apply the Conceptual Framework for Members in Public Practice included in the AICPA Code of Professional Conduct to situations that could present threats to compliance with the rules included in the Code.
		✓			Apply the Conceptual Framework for Members in Business included in the AICPA Code of Professional Conduct to situations that could present threats to compliance with the rules included in the Code.
		✓			Apply the Conceptual Framework for Independence included in the AICPA Code of Professional Conduct to situations that could present threats to compliance with the rules included in the Code.

Area I – Ethics, Professional Responsibilities and General Principles (15–25%) (continued)

Content group/topic	Skill				Representative task
	Remembering and Understanding	Application	Analysis	Evaluation	
B. Ethics, independence and professional conduct (continued)					
2. Requirements of the Securities and the Exchange Commission and the Public Company Accounting Oversight Board	✓				Understand the ethical requirements of the Securities and Exchange Commission and the Public Company Accounting Oversight Board.
	✓				Recognize situations that present threats to compliance with the ethical requirements of the Securities and Exchange Commission and the Public Company Accounting Oversight Board.
		✓			Apply the ethical requirements and independence rules of the Securities and Exchange Commission and the Public Company Accounting Oversight Board to situations that could present threats to compliance during an audit of an issuer.
3. Requirements of the Government Accountability Office and the Department of Labor	✓				Recognize situations that present threats to compliance with the ethical requirements of the Government Accountability Office Government Auditing Standards.
	✓				Recognize situations that present threats to compliance with the ethical requirements of the Department of Labor.
		✓			Apply the ethical requirements and independence rules of the Government Accountability Office Government Auditing Standards to situations that could present threats to compliance during an audit of, or attestation engagement for, a government entity or an entity receiving federal awards.
		✓			Apply the independence rules of the Department of Labor to situations that could present threats to compliance during an audit of employee benefit plans.
4. Professional skepticism and professional judgment	✓				Understand the concepts of professional skepticism and professional judgment.
	✓				Understand personal bias and other impediments to acting with professional skepticism, such as threats, incentives and judgment-making shortcuts.

Area I – Ethics, Professional Responsibilities and General Principles (15–25%) (continued)

Content group/topic	Skill				Representative task
	Remembering and Understanding	Application	Analysis	Evaluation	
C. Terms of engagement					
1. Preconditions for an engagement	✓				Identify the preconditions needed for accepting or continuing an audit or non-audit engagement.
		✓			Perform procedures to determine whether the preconditions needed for accepting or continuing an audit or non-audit engagement are present.
		✓			Perform procedures to determine whether the financial reporting framework to be applied to an entity's financial statements is acceptable.
		✓			Perform procedures to obtain the agreement of management that it acknowledges and understands its responsibilities for an audit or non-audit engagement.
2. Terms of engagement and engagement letter	✓				Identify the factors affecting the acceptance or continuance of an audit or non-audit engagement.
	✓				Identify the factors to consider when management requests a change in the type of engagement (e.g., from an audit to a review).
		✓			Perform procedures to confirm that a common understanding of the terms of an engagement exist with management and those charged with governance.
		✓			Document the terms of an audit or non-audit engagement in a written engagement letter or other suitable form of written agreement.
D. Requirements for engagement documentation					
	✓				Identify the elements that comprise sufficient appropriate documentation for an audit or non-audit engagement.
	✓				Identify the requirements for the assembly and retention of documentation for an audit or non-audit engagement.

Area I – Ethics, Professional Responsibilities and General Principles (15–25%) (continued)

Content group/topic	Skill				Representative task
	Remembering and Understanding	Application	Analysis	Evaluation	
D. Requirements for engagement documentation (continued)					
		✓			Prepare documentation that is sufficient to enable an experienced auditor having no previous connection with an audit engagement to understand the nature, timing, extent and results of procedures performed and the significant findings and conclusions reached.
		✓			Prepare documentation that is sufficient to enable an accountant having no previous connection with a non-audit engagement to understand the nature, timing, extent and results of procedures performed and the significant findings and conclusions reached.
E. Communication with management and those charged with governance					
1. Planned scope and timing of an engagement	✓				Identify the matters related to the planned scope and timing of an audit or non-audit engagement that should be communicated to management and those charged with governance.
		✓			Prepare presentation materials and supporting schedules for use in communicating the planned scope and timing of an audit or non-audit engagement to management and those charged with governance.
2. Internal control related matters	✓				Identify the matters related to deficiencies and material weaknesses in internal control that should be communicated to those charged with governance and management for an audit or non-audit engagement and the timing of such communications.
		✓			Prepare written communication materials for use in communicating identified internal control deficiencies and material weaknesses for an audit or non-audit engagement to those charged with governance and management.
3. All other matters	✓				Identify matters, other than those related to the planned scope and timing or deficiencies, and material weaknesses in internal control that should be communicated to management and those charged with governance for an audit or non-audit engagement.

Area I – Ethics, Professional Responsibilities and General Principles (15–25%) (continued)

Content group/topic	Skill				Representative task
	Remembering and Understanding	Application	Analysis	Evaluation	
F. Communication with component auditors and parties other than management and those charged with governance					
	✓				Identify matters that should be communicated to component auditors in a group audit engagement.
	✓				Identify matters that should be communicated to parties other than management and those charged with governance (e.g., communications required by law or regulation) for an audit or non-audit engagement.
G. A firm's system of quality control, including quality control at the engagement level					
	✓				Recognize a CPA firm's responsibilities for its accounting and auditing practice's system of quality control.
		✓			Apply quality control procedures on an audit or non-audit engagement.

Area II – Assessing Risk and Developing a Planned Response (20–30%)

Content group/topic	Skill				Representative task
	Remembering and Understanding	Application	Analysis	Evaluation	
A. Planning an engagement					
1. Developing an overall engagement strategy	✓				Explain the purpose and significance of the overall engagement strategy for an audit or non-audit engagement.
2. Developing a detailed engagement plan		✓			Prepare a detailed engagement plan for an audit or non-audit engagement starting with the prior-year engagement plan or with a template.
		✓			Prepare supporting planning related materials (e.g., client assistance request listings, time budgets) for a detailed engagement plan starting with the prior-year engagement plan or with a template.
			✓		Develop or modify a detailed engagement plan for an audit or non-audit engagement based on planning inputs and constraints.
B. Understanding an entity and its environment					
1. External factors, including the applicable financial reporting framework		✓			Identify and document the relevant industry, regulatory and other external factors that impact an entity and/or the inherent risk of material misstatement, including the applicable financial reporting framework.
		✓			Document the procedures that were performed to obtain an understanding of the relevant industry, regulatory and other external factors that impact an entity and/or the inherent risk of material misstatement, including the applicable financial reporting framework.
2. Internal factors, including nature of the entity, ownership and governance structures and risk strategy		✓			Identify and document the relevant factors that define the nature of an entity, including the impact on the risk of material misstatement (e.g., its operations, ownership and governance structure, investment and financing plans, selection of accounting policies and objectives and strategies).
		✓			Document the procedures that were performed to obtain an understanding of the relevant factors that define the nature of an entity, including the impact on the risk of material misstatement (e.g., its operations, ownership and governance structure, investment and financing plans, selection of accounting policies, and objectives and strategies).

Area II – Assessing Risk and Developing a Planned Response (20–30%) (continued)

Content group/topic	Skill			Representative task
	Remembering and Understanding	Application	Analysis	
C. Understanding an entity's internal control				
1. Control environment and entity-level controls		✓		Identify and document the significant components of an entity's control environment, including its entity-level controls.
2. Flow of transactions and design of internal controls		✓		Perform and document the procedures to obtain an understanding of the significant components of an entity's control environment, including its entity-level controls.
		✓		Perform a walkthrough and document the flow of transactions relevant to an audit of an entity's financial statements, including an audit of an entity's internal controls.
		✓		Perform tests of the design and implementation of internal controls relevant to an audit of an entity's financial statements, including an audit of an entity's internal controls.
			✓	Identify and document the key controls within the flow of an entity's transactions relevant to an audit of an entity's financial statements, including an audit of an entity's internal controls.
			✓	Evaluate whether internal controls relevant to an audit of an entity's financial statements, including an audit of an entity's internal controls, are effectively designed and placed in operation.
3. Implications of an entity using a service organization		✓		Identify and document the purpose and significance of an entity's use of a service organization, including its impact on an audit of an entity's financial statements, including an audit of an entity's internal controls.
		✓		Use a service organization report to determine the nature and extent of testing procedures to be performed in an audit of an entity's financial statements, including an audit of an entity's internal controls.

Area II – Assessing Risk and Developing a Planned Response (20–30%) (continued)

Content group/topic	Skill				Representative task
	Remembering and Understanding	Application	Analysis	Evaluation	
C. Understanding an entity's internal control (continued)					
4. Information Technology (IT) general and application controls		✓			Identify and document an entity's key IT general and application controls, their impact on the audit of an entity's financial statements, including an audit of an entity's internal controls, and consider the effect of these controls and manual controls on the completeness and reliability of an entity's data.
			✓		Perform and document tests of an entity's key IT general and application controls, their impact on the audit of an entity's financial statements, including an audit of an entity's internal controls, and consider the effect of these controls and manual controls on the completeness and reliability of an entity's data.
5. Limitations of controls and risk of management override	✓				Understand the limitations of internal controls and the potential impact on the risk of material misstatement of an entity's financial statements.
		✓			Identify and document the risks associated with management override of internal controls and the potential impact on the risk of material misstatement of an entity's financial statements.
D. Assessing risks due to fraud, including discussions among the engagement team about the risk of material misstatement due to fraud or error					
			✓		Assess risks of material misstatement of an entity's financial statements due to fraud or error (e.g., during a brainstorming session), leveraging the combined knowledge and understanding of the engagement team.
E. Identifying and assessing the risk of material misstatement, whether due to error or fraud, and planning further procedures responsive to identified risks					
1. Impact of risks at the financial statement level		✓			Identify and document the assessed impact of risks of material misstatement at the financial statement level, taking into account the effect of relevant controls.
			✓		Analyze identified risks to detect those that relate to an entity's financial statements as a whole (as contrasted to the relevant assertion level).

Area II – Assessing Risk and Developing a Planned Response (20–30%) (continued)

Content group/topic	Skill				Representative task
	Remembering and Understanding	Application	Analysis	Evaluation	
E. Identifying and assessing the risk of material misstatement, whether due to error or fraud, and planning further procedures responsive to identified risks (continued)					
2. Impact of risks for each relevant assertion at the class of transaction, account balance and disclosure levels		✓			Identify and document risks and related controls at the relevant assertion level for significant classes of transactions, account balances and disclosures in an entity's financial statements.
			✓		Analyze the potential impact of identified risks at the relevant assertion level for significant classes of transactions, account balances and disclosures in an entity's financial statements, taking account of the controls the auditor intends to test.
				✓	Analyze the risk of material misstatement, including the potential impact of individual and cumulative misstatements, to provide a basis for developing planned audit procedures.
3. Further procedures responsive to identified risks		✓			Develop planned audit procedures that are responsive to identified risks of material misstatement due to fraud or error at the relevant assertion level for significant classes of transactions and account balances.
			✓		Analyze the risk of material misstatement, including the potential impact of individual and cumulative misstatements, to provide a basis for developing planned audit procedures.
				✓	Assess risks of material misstatement using audit data analytic outputs (e.g., reports and visualizations) to determine relationships among variables and interpret results to provide a basis for developing planned audit procedures.
F. Materiality					
1. For the financial statements as a whole	✓				Understand materiality as it relates to the financial statements as a whole.
		✓			Calculate materiality for an entity's financial statements as a whole.
			✓		Calculate the materiality level (or levels) to be applied to classes of transactions, account balances and disclosures in an audit of an issuer or nonissuer.

Area II – Assessing Risk and Developing a Planned Response (20–30%) (continued)

Content group/topic	Skill				Representative task
	Remembering and Understanding	Application	Analysis	Evaluation	
F. Materiality (continued)					
2. Performance materiality and tolerable misstatement	✓				Understand the use of performance materiality and tolerable misstatement in an audit of an issuer or nonissuer.
		✓			Calculate performance materiality or tolerable misstatement for the purposes of assessing the risk of material misstatement and determining the nature, timing and extent of further audit procedures in an audit of an issuer or nonissuer.
G. Planning for and using the work of others, including group audits, the internal audit function and the work of a specialist					
	✓				Identify the factors to consider in determining the extent to which an engagement team can use the work of the internal audit function in an audit or non-audit engagement.
	✓				Identify the factors to consider in determining the extent to which an engagement team should use the work of a specialist in an audit or non-audit engagement.
	✓				Identify the factors to consider in determining the extent to which an auditor can use the work of a component auditor in a group audit.
		✓			Determine the nature and scope of the work of the internal audit function that can be used in an audit or non-audit engagement.
		✓			Perform procedures to utilize the work of a specialist to obtain evidence in an audit or non-audit engagement.
		✓			Determine the nature and scope of the work of a component auditor, including the identification of significant components that can be used in a group audit.

Area II – Assessing Risk and Developing a Planned Response (20–30%) (continued)

Content group/topic	Skill				Representative task
	Remembering and Understanding	Application	Analysis	Evaluation	
H. Specific areas of engagement risk					
1. An entity's compliance with laws and regulations, including possible illegal acts	✓				Understand the accountant's responsibilities with respect to laws and regulations that have a direct effect on the determination of material amounts or disclosures in an entity's financial statements for an audit or non-audit engagement.
	✓				Understand the accountant's responsibilities with respect to laws and regulations that are fundamental to an entity's business but do not have a direct effect on the entity's financial statements in an audit or non-audit engagement.
		✓			Perform tests of compliance with laws and regulations that have a direct effect on material amounts or disclosures in an entity's financial statements in an audit or non-audit engagement.
			✓		Perform tests of compliance with laws and regulations that are fundamental to an entity's business, but do not have a direct effect on the entity's financial statements for an audit or non-audit engagement.
2. Accounting estimates, including fair value estimates	✓				Recognize the potential impact of significant accounting estimates on the risk of material misstatement, including the indicators of management bias.
3. Related parties and related party transactions		✓			Perform procedures to identify related party relationships and transactions for an audit or non-audit engagement, including consideration of significant unusual transactions and transactions with executive officers.
			✓		Analyze the potential impact of related party relationships and transactions on the risk of material misstatement for an audit or non-audit engagement, including consideration of significant unusual transactions and transactions with executive officers.

Area III – Performing Further Procedures and Obtaining Evidence (30–40%)

Content group/topic	Skill				Representative task
	Remembering and Understanding	Application	Analysis	Evaluation	
A. Understanding sufficient appropriate evidence					
			✓		Investigate evidence that either contradicts or corroborates management explanations, expectations and other hypotheses throughout an audit or non-audit engagement.
				✓	Conclude on the sufficiency and appropriateness of evidence obtained during the audit engagement for an issuer or nonissuer.
				✓	Conclude on the sufficiency and appropriateness of evidence obtained during a non-audit engagement based on the objectives and reporting requirements of the engagement.
B. Sampling techniques					
	✓				Understand the purpose and application of sampling techniques in an audit or non-audit engagement.
		✓			Use sampling techniques to extrapolate the characteristics of a population from a sample of items.
C. Performing specific procedures to obtain evidence					
1. Analytical procedures			✓		Determine the suitability of substantive analytical procedures to provide evidence to support an identified assertion.
			✓		Develop an expectation of recorded amounts or ratios when performing analytical procedures in an audit or non-audit engagement and determine whether the expectation is sufficiently precise to identify a misstatement in the entity's financial statements or disclosures.
			✓		Perform analytical procedures during engagement planning for an audit or non-audit engagement.
			✓		Perform analytical procedures near the end of an audit engagement that assist the auditor when forming an overall conclusion about whether the financial statements are consistent with the auditor's understanding of the entity.
			✓		Perform analytical procedures using outputs (e.g., reports and visualizations) from audit data analytic techniques to determine relationships among variables and interpret results in an audit or non-audit engagement.
				✓	Evaluate the reliability of data from which an expectation of recorded amounts or ratios is developed when performing analytical procedures in an audit or non-audit engagement.

Area III – Performing Further Procedures and Obtaining Evidence (30–40%)

Content group/topic	Skill				Representative task
	Remembering and Understanding	Application	Analysis	Evaluation	
C. Performing specific procedures to obtain evidence (continued)					
1. Analytical procedures (continued)				✓	Evaluate the significance of the differences of recorded amounts from expected values when performing analytical procedures in an audit or non-audit engagement.
2. External confirmations		✓			Prepare external confirmation requests to obtain relevant and reliable evidence in an audit engagement of an issuer or nonissuer, including considerations when using electronic confirmations.
		✓			Use external confirmations to obtain relevant and reliable evidence in an audit engagement of an issuer or nonissuer, including considerations when using electronic confirmations.
			✓		Analyze external confirmation responses in the audit of an issuer or nonissuer to determine the need for follow-up or further investigation.
3. Inquiry of management and others		✓			Inquire of management and others to gather evidence and document the results in an audit or non-audit engagement.
			✓		Analyze responses obtained during structured or informal interviews with management and others, including those in non-financial roles, and ask relevant and effective follow-up questions to understand their perspectives and motivations in an audit or non-audit engagement.
4. Observation and inspection			✓		Perform tests of operating effectiveness of internal controls, including the analysis of exceptions to identify deficiencies in an audit of financial statements or an audit of internal control.
				✓	Evaluate evidence through the use of observation and inspection procedures in an audit or non-audit engagement.
5. Recalculation and reperformance		✓			Use recalculation and reperformance to obtain evidence in an audit or non-audit engagement.
6. All other procedures	✓				Identify other procedures in addition to those set out in professional standards, as necessary, to achieve the audit objectives in an audit of an issuer or a nonissuer.
		✓			Perform other procedures in addition to those set out in professional standards, as necessary, to achieve the audit objectives in an audit of an issuer or nonissuer.

Area III – Performing Further Procedures and Obtaining Evidence (30–40%) (continued)

Content group/topic	Skill			Representative task
	Remembering and Understanding	Application	Analysis	
C. Performing specific procedures to obtain evidence (continued)				
6. All other procedures (continued)			✓	Modify planned procedures based upon new information, such as inconsistent explanations, new evidence and environmental cues, to achieve audit objectives in an audit of an issuer or a nonissuer.
			✓	Determine the attributes, structure and sources of data needed to complete audit data analytic procedures.
			✓	Use audit data analytic outputs (e.g., reports and visualizations) to determine relationships among variables and interpret results to meet objectives of planned procedures in an audit or non-audit engagement.
D. Specific matters that require special consideration				
1. Opening balances		✓		Test whether prior-period closing balances have been correctly brought forward to the current period or restated in the audit of an issuer or nonissuer, including investigation of differences.
2. Investments in securities and derivative instruments	✓			Identify the considerations relating to the measurement and disclosure of the fair value of investments in securities and derivative instruments in an audit of an issuer or nonissuer.
		✓		Test management’s assumptions, conclusions and adjustments related to the valuation of investments in securities and derivative instruments in an audit of an issuer or nonissuer.
3. Inventory and inventory held by others			✓	Analyze management’s instructions and procedures for recording and controlling the results of an entity’s physical inventory counting in an audit of an issuer or nonissuer.
				✓

Area III – Performing Further Procedures and Obtaining Evidence (30–40%) (continued)

Content group/topic	Skill				Representative task
	Remembering and Understanding	Application	Analysis	Evaluation	
D. Specific matters that require special consideration (continued)					
4. Litigation, claims and assessments		✓			Perform appropriate audit procedures, such as inquiring of management and others, reviewing minutes and sending external confirmations, to detect the existence of litigation, claims and assessments in an audit of an issuer or nonissuer.
			✓		Analyze management’s estimate of the liability associated with litigation, claims and assessments in an audit of an issuer or nonissuer.
5. An entity’s ability to continue as a going concern	✓				Identify the factors that could cause substantial doubt about an entity’s ability to continue as a going concern for a reasonable period of time in an audit of an issuer or nonissuer.
		✓			Perform procedures related to the assessment of management’s evaluation and conclusion regarding an entity’s ability to continue as a going concern in an audit of an issuer or nonissuer.
6. Accounting estimates, including fair value estimates			✓		Perform procedures to analyze an entity’s calculations and detailed support for significant accounting estimates in an audit of an issuer or nonissuer, including consideration of information that contradicts assumptions made by management.
				✓	Evaluate the reasonableness of significant accounting estimates in an audit of an issuer or nonissuer.
E. Misstatements and internal control deficiencies					
		✓			Prepare a summary of corrected and uncorrected misstatements.
			✓		Determine the effect of uncorrected misstatements on an entity’s financial statements in an audit or non-audit engagement.
			✓		Determine the effect of identified misstatements on the assessment of internal control over financial reporting in an audit of an issuer or nonissuer.
				✓	Evaluate the significance of internal control deficiencies on the risk of material misstatement of financial statements in an audit of an issuer or nonissuer.

Area III – Performing Further Procedures and Obtaining Evidence (30–40%) (continued)

Content group/topic	Skill			Representative task
	Remembering and Understanding	Application	Analysis	
F. Written representations				
	✓			Identify the written representations that should be obtained from management or those charged with governance in an audit or non-audit engagement.
		✓		Assist in the preparation of required written representations that should be obtained from management or those charged with governance in an audit or non-audit engagement.
G. Subsequent events and subsequently discovered facts				
		✓		Perform procedures to identify subsequent events that could affect an entity's financial statements or the auditor's report, including 1) events that occur between the date of the financial statements and the date of the auditor's report and 2) facts that become known to the auditor after the date of the auditor's report in an audit of an issuer or nonissuer.
		✓		Perform procedures to identify subsequent events that could affect an entity's financial statements or the accountant's report, including 1) events that occur between the date of the financial statements and the date of the report and 2) facts that become known to the accountant after the date of the report in a non-audit engagement.
			✓	Determine whether identified subsequent events are appropriately reflected in an entity's financial statements and disclosures in an audit or non-audit engagement.

Area IV – Forming Conclusions and Reporting (15–25%)

Content group/topic	Skill			Representative task
	Remembering and Understanding	Application	Analysis	
A. Reports on auditing engagements				
1. Forming an audit opinion, including modification of an auditor's opinion	✓			Identify the factors that an auditor should consider when forming an opinion on an entity's financial statements.
	✓			Identify the type of opinion that an auditor should render on the audit of an issuer or nonissuer's financial statements, including unmodified (or unqualified), qualified, adverse or disclaimer of opinion.
	✓			Identify the factors that an auditor should consider when it is necessary to modify the audit opinion on an issuer or nonissuer's financial statements, including when the financial statements are materially misstated and when the auditor is unable to obtain sufficient appropriate audit evidence.
2. Form and content of an audit report, including the use of emphasis-of-matter and other-matter (explanatory) paragraphs	✓			Identify the appropriate form and content of an auditor's report for an audit of an issuer or nonissuer's financial statements, including the appropriate use of emphasis-of-matter and other-matter (i.e., explanatory) paragraphs.
		✓		Prepare a draft auditor's report starting with a report example (e.g., an illustrative audit report from professional standards) for an audit of an issuer or nonissuer.
3. Audit of internal control integrated with an audit of financial statements	✓			Identify the factors that an auditor should consider when forming an opinion on the effectiveness of internal control in an audit of internal control.
	✓			Identify the appropriate form and content of a report on the audit of internal control, including report modifications and the use of separate or combined reports for the audit of an entity's financial statements and the audit of internal control.
			✓	Prepare a draft report for an audit of internal control integrated with the audit of an entity's financial statements, starting with a report example (e.g., an illustrative report from professional standards).

Area IV – Forming Conclusions and Reporting (15–25%) (continued)

Content group/topic	Skill			Representative task
	Remembering and Understanding	Application	Analysis	
B. Reports on attestation engagements				
1. General standards for attestation reports	✓			Identify the factors that a practitioner should consider when issuing an examination or review report for an attestation engagement.
		✓		Prepare a draft examination or review report for an attestation engagement starting with a report example (e.g., an illustrative report from professional standards).
2. Agreed-upon procedures reports	✓			Identify the factors that a practitioner should consider when issuing an agreed-upon procedures report for an attestation engagement.
		✓		Prepare a draft agreed-upon procedures report for an attestation engagement starting with a report example (e.g., an illustrative report from professional standards).
3. Reporting on controls at a service organization	✓			Identify the factors that a service auditor should consider when reporting on the examination of controls at a service organization.
		✓		Prepare a draft report for an engagement to report on the examination of controls at a service organization, starting with a report example (e.g., an illustrative report from professional standards).

Area IV – Forming Conclusions and Reporting (15–25%) (continued)

Content group/topic	Skill				Representative task
	Remembering and Understanding	Application	Analysis	Evaluation	
C. Accounting and review service engagements					
1. Preparation engagements	✓				Identify the factors that an accountant should consider when performing a preparation engagement.
2. Compilation reports	✓				Identify the factors that an accountant should consider when reporting on an engagement to compile an entity's financial statements, including the proper form and content of the compilation report.
			✓		Prepare a draft report for an engagement to compile an entity's financial statements, starting with a report example (e.g., an illustrative report from professional standards).
3. Review reports	✓				Identify the factors that an accountant should consider when reporting on an engagement to review an entity's financial statements, including the proper form and content of the review report.
			✓		Prepare a draft report for an engagement to review an entity's financial statements, starting with a report example (e.g., an illustrative report from professional standards).

Area IV – Forming Conclusions and Reporting (15–25%) (continued)

Content group/topic	Skill			Representative task
	Remembering and Understanding	Application	Analysis	
D. Reporting on compliance				
	✓			Identify the factors that an auditor should consider when reporting on compliance with aspects of contractual agreements or regulatory requirements in connection with an audit of an entity's financial statements.
	✓			Identify the factors that a practitioner should consider when reporting on an attestation engagement related to an entity's compliance with the requirements of specified laws, regulations, rules, contracts or grants, including reports on the effectiveness of internal controls over compliance with the requirements.
		✓		Prepare a draft compliance report for an attestation engagement to report on an entity's compliance with the requirements of specified laws, regulations, rules, contracts or grants starting with a report example (e.g., an illustrative report from professional standards).
		✓		Prepare a draft compliance report when reporting on compliance with aspects of contractual agreements or regulatory requirements in connection with an audit of an entity's financial statements starting with a report example (e.g., an illustrative report from professional standards).
E. Other reporting considerations				
1. Comparative statements and consistency between periods	✓			Identify the factors that would affect the comparability or consistency of financial statements, including a change in accounting principle, the correction of a material misstatement and a material change in classification.
2. Other information in documents with audited statements	✓			Understand the auditor's responsibilities related to other information included in documents with audited financial statements.
3. Review of interim financial information	✓			Identify the factors an auditor should consider when reporting on an engagement to review interim financial information.

Area IV – Forming Conclusions and Reporting (15–25%) (continued)

Content group/topic	Skill			Representative task
	Remembering and Understanding	Application	Analysis	
E. Other reporting considerations (continued)				
4. Supplementary information	✓			Identify the factors an auditor should consider when reporting on supplementary information included in or accompanying an entity's financial statements.
5. Single statements	✓			Identify the factors an auditor should consider when reporting on the audit of a single financial statement.
6. Special-purpose and other country frameworks	✓			Identify the factors an auditor should consider when reporting on the audit of financial statements prepared in accordance with a financial reporting framework generally accepted in another country, when the financial statements are intended for use outside of the United States.
	✓			Identify the factors an auditor should consider when reporting on the audit of financial statements prepared in accordance with a special-purpose framework, including cash basis, tax basis, regulatory basis, contractual basis or other basis.
7. Letters for underwriters and filings with the SEC	✓			Identify the factors an auditor should consider when engaged to issue a comfort letter in connection with an entity's financial statements that are included in a securities offering.
	✓			Identify the factors an auditor should consider in connection with audited financial statements of a nonissuer that are included in a registration statement.
8. Alerts that restrict the use of written communication	✓			Identify the factors an auditor should consider when restricting the use of written communication by including an alert when the potential exists for the written communication to be misunderstood or taken out of context.
9. Additional reporting requirements under Government Accountability Office Government Auditing Standards	✓			Identify requirements under Government Accountability Office Government Auditing Standards related to reporting on internal control over financial reporting and compliance with provisions of law, regulations, contracts and grant agreements that have a material effect on the financial statements.



Examinations Team
American Institute of CPAs
100 Princeton South, Suite 200
Ewing, NJ 08628

888.777.7077 | aicpa.org

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