

الموضوع: التعليق على وثيقة طلب المعلومات بشأن "مراجعة ما بعد التطبيق" للمعيار الدولي للمراجعة رقم (٥٤٠) "مراجعة التقديرات المحاسبية وما يتعلق بها من إفصاحات".

حفظهم الله

الإخوة والأخوات/ المحاسبين القانونيين

السلام عليكم ورحمة الله وبركاته

أود الإحاطة بأن مجلس المعايير الدولية للمراجعة والتأكيد (IAASB) شارك مع الهيئة وثيقة لطلب المعلومات بشأن تطبيق المعيار الدولي للمراجعة رقم (٥٤٠) "مراجعة التقديرات المحاسبية وما يتعلق بها من إفصاحات"، وذلك بهدف التعرف على أي مشاكل في التطبيق وما إذا كانت متطلبات المعيار قابلة للتطبيق وفقاً للهدف منها.

عليه أمل التفضل بتوجيه من يلزم للاطلاع على وثيقة طلب المعلومات المرفقة مع هذا البريد الإلكتروني. وتقديم المرئيات بشأن الأسئلة المطروحة فيها من خلال إرسالها إلى البريد الإلكتروني (osama@socpa.org.sa).

ونأمل أن تصل مرئياتكم بشأن الأسئلة المطروحة في الوثيقة قبل تاريخ ٢٠٢٥/٠٨/٠٤ م لتتمكن الهيئة ممثلة بمجلس معايير المراجعة من مناقشتها وتلخيصها وإعداد الرد بشأنها للمجلس الدولي قبل الموعد النهائي لاستقبال المرئيات.

وتقبلوا تحياتي

الرئيس التنفيذي


د. أحمد بن عبدالله المغامس

POST-IMPLEMENTATION REVIEW – ISA 540 (REVISED)

In June 2018, the IAASB approved ISA 540 (Revised), *Auditing Accounting Estimates and Related Disclosures*, as a final standard. The standard was effective for audits of financial statements for periods beginning on or after December 15, 2019.

As highlighted in the Strategy and Work Plan for 2024-2027, post-implementation reviews (PIRs) are considered after a significant period of global adoption and implementation of a standard (i.e., 3-5 years) and balancing with other work plan priorities and capacity considerations. The IAASB is commencing work for its PIR on ISA 540 (Revised) in 2025. Audits with December 2020 to 2024 year-ends would have been completed using ISA 540 (Revised) (i.e., five audit cycles).

This request for information to the IAASB-Jurisdictional Standard Setter (JSS) Liaison Group (IAASB-JSS) is conducted as part of the planning phase of the PIR and includes seven high-level questions. The IAASB aims to:

- Obtain an understanding of the current adoption and implementation status of ISA 540 (Revised);
- Gather information on jurisdictional activities and developments related to the implementation of ISA 540 (Revised); and
- Gain insights into the benefits and potential areas of challenge with regard to the application of ISA 540 (Revised).

The result of this request for information will directly inform the development of focused questions for the public consultation survey, which is targeted for approval by the Board in December 2025. All stakeholders, including the IAASB-JSS, will be invited to complete the public consultation survey which, subject to Board approval, is expected to be released in January 2026.

All responses to this request for information, whether complete or partial, once submitted will be accepted and considered as input for the ISA 540 (Revised) PIR project. The results of the request for information may be made public, as deemed appropriate, through issues papers and related materials that may be tabled for the IAASB's consideration in plenary session, but will be discussed at an aggregated level as datapoints that inform the Project Team's proposals for the public consultation survey.

Please complete this request for information by **August 8, 2025**.

Please contact Isabelle Raiche (isabelleraiche@iaasb.org) with any questions.

Section 1. Respondents Details and Demographic Information

Your organization's name (or your name if you are making a submission in your personal capacity)	
Name(s) of person(s) responsible for this submission (or leave blank if the same as above)	

Name(s) of contact(s) for this submission (or leave blank if the same as above)	
E-mail address(es) of contact(s)	

Section 2. Adoption and Implementation of ISA 540 (Revised) or National Equivalent Standards and Related Developments

1. In your jurisdiction, have you adopted ISA 540 (Revised) directly, or a local equivalent of ISA 540 (Revised)? In the case of the latter, please provide the name and a link to your local equivalent standard. If neither ISA 540 (Revised) nor a local equivalent has been adopted, please provide the reason(s).

2. If your answer to question 1 is that a local equivalent of ISA 540 (Revised) has been adopted in your jurisdiction, please indicate the nature of any changes or modifications (e.g., new or different or incremental requirements, or additional or amended application material) compared to ISA 540 (Revised)? Please also provide a brief description of the areas or aspects of auditing accounting estimates impacted and the reason(s) why a change or modification was deemed necessary. *Note: you may provide a link to relevant material in this regard.*

3. Have there been any other recent significant developments in your jurisdiction related to the auditing of accounting estimates that you wish to share? *Note: you may provide a link to relevant material in this regard.*

Section 3. Benefits and Possible Challenges in Applying ISA 540 (Revised) or National Equivalent Standard

4. In your view, what have been some of the major benefits or improvements brought about by implementing ISA 540 (Revised) or the local equivalent standard?

5. What potential areas of challenge for auditors are you aware of in applying ISA 540 (Revised) or the local equivalent standard?

6. What are the key inspection findings and observations relating to the audit of accounting estimates in your jurisdiction?