

### Structure of the Code—Table of Concordance

Post CP Draft Restructured Code	Extant Code	Comment
100.1		Terms used
100.2		Scope paragraph
<b>R100.3</b>	100.1	
100.3 A1	100.1	
100.3 A2	100.11	
<b>R100.4</b>	100.10	
<b>R110.1</b>	100.5	
110.1 A1	100.5	
110.2 A1	110.1	
<b>R110.2</b>	110.2	
<b>R110.3</b>	110.2 110.3	
<b>R110.4(a)</b>	280.1	
<b>R110.4(b)</b>	120.2	
110.4 A1	120.1	
110.4 A1	280.3	
110.4 A2	280.4	
110.4 A3	280.2	
110.4 A4	280.2	
<b>R110.5</b>	130.1	
110.5 A1	130.2	

Table of Concordance – Post Consultation Paper Draft Restructured Code  
IESBA Meeting (April 2015)

Post CP Draft Restructured Code	Extant Code	Comment
110.5 A2	130.3	
110.5 A3	130.4	
<b>R110.6</b>	130.5	
<b>R110.7</b>	130.6	
<b>R110.8(a)</b>	140.2	
<b>R110.8(b)</b>	140.4	
<b>R110.8(c)</b>	140.3	
<b>R110.8(d)</b>	140.1	
<b>R110.8(e)</b>	140.1	
<b>R110.8(f)</b>	140.6	
<b>R110.8(g)</b>	140.5	
110.8 A1	140.6	
110.8 A2	140.7	
110.8 A3	140.8	
<b>R110.9</b>	150.1	
110.9 A1	150.1	
<b>R110.10</b>	150.2 250.2	
<b>R110.11</b>	250.2	
<b>R120.1</b>	100.2	
<b>R120.1(c)(ii)</b>	100.9	
<b>R120.2(a)</b>	100.8	

Table of Concordance – Post Consultation Paper Draft Restructured Code  
IESBA Meeting (April 2015)

Post CP Draft Restructured Code	Extant Code	Comment
<b>R120.2(b)</b>	100.7	
<b>R120.2(c)</b>	100.9	
120.2 A1	100.6	
120.2 A2	100.6	
120.2 A3	100.12	
120.2 A4	100.9	
120.2 A5	100.13	
120.2 A6	100.14	
120.2 A7	100.15	
120.2 A8	100.16	
<b>R120.3(a)</b>	100.20	
<b>R120.3(b)</b>	100.21	
<b>R120.3(c)</b>	100.24	
<b>R120.3(d)</b>	100.24	
120.3 A1	100.19	
120.3 A2	100.20	
120.3 A3	100.22	
120.3 A4	100.23	
120.3 A5	100.23	
<b>R120.4</b>	100.25	
120.4 A1	100.25	
120.4 A2	100.25	

Table of Concordance – Post Consultation Paper Draft Restructured Code  
*IESBA Meeting (April 2015)*

Post CP Draft Restructured Code	Extant Code	Comment
300.1		Terms used
300.2	200.1	
<b>R300.3</b>		"Core requirement" emphasizing fundamental principles and conceptual framework
300.3 A1	200.1	
300.3 A2	200.3	
300.3 A3	200.3	
300.3 A4	200.4	
300.3 A5	200.5	
300.3 A6	200.6	
300.3 A7	200.7	
300.3 A8	200.8	
300.3 A9	200.10	
300.3 A10	200.14	
300.3 A11	200.15	
300.3 A12	200.9	
300.3 A13	200.11	
300.3 A14	200.12	
300.3 A15	200.13	
310.1		Scope paragraph
<b>R310.2</b>		"Core requirement" emphasizing fundamental principles and conceptual framework
<b>R310.3</b>	220.3	"Core requirement" emphasizing fundamental principles and

Table of Concordance – Post Consultation Paper Draft Restructured Code  
*IESBA Meeting (April 2015)*

Post CP Draft Restructured Code	Extant Code	Comment
		conceptual framework
310.3 A1	220.1	
310.3 A2	220.1	
310.3 A3	220.2	
310.3 A4	220.9	
310.3 A5	220.9	
310.3 A6	220.10	
<b>R310.4</b>	220.1	
<b>R310.5</b>	220.6	
310.5 A1	220.6	
310.5 A2	220.6	
310.5 A3	220.7	
310.5 A4		New cross reference from conflicts of interest to professional appointment
<b>R310.6</b>	220.6	
<b>R310.7</b>	220.8	
310.7 A1	220.8	
<b>R310.8</b>	220.11	
310.8 A1	220.11	
310.8 A2	220.11	
310.8 A3	220.13	
<b>R310.9</b>	220.12	

Table of Concordance – Post Consultation Paper Draft Restructured Code  
IESBA Meeting (April 2015)

Post CP Draft Restructured Code	Extant Code	Comment
<b>R310.10</b>	220.4	
310.11 A1	220.14	
<b>R310.11</b>	220.14	
320.1		Scope paragraph
<b>R320.2</b>	210.4	"Core requirement" emphasizing fundamental principles and conceptual framework
<b>R320.2(a)</b>	210.1	"Core requirement" emphasizing fundamental principles and conceptual framework
<b>R320.2(b)</b>	210.3	
<b>R320.2(c)</b>	210.3	
320.2 A1		New application material to core requirement
320.2 A2	210.1	
320.2 A3	210.2	
320.2 A4	210.3	
320.2 A4	210.5	
320.2 A5	210.6	
320.2 A5		New application material to core requirement
320.2 A6	210.7	
<b>R320.3</b>	210.9	
<b>R320.3(b)</b>	210.14	
320.3 A1	210.9	
320.3 A2	210.11	
320.3 A3	210.10	

Table of Concordance – Post Consultation Paper Draft Restructured Code  
*IESBA Meeting (April 2015)*

Post CP Draft Restructured Code	Extant Code	Comment
320.3 A4	210.12	
<b>R320.4</b>	210.14	
<b>R320.5</b>	210.14	
320.5 A1	210.13	
320.5 A2	210.13	
<b>R320.6</b>	230.3	
320.6 A1	230.1	
320.6 A2	230.1	
320.6 A2	230.2	
<b>R320.7</b>	210.8	
320.7 A1	210.8	
330.1		Scope paragraph
<b>R330.2</b>		"Core requirement" emphasizing fundamental principles and conceptual framework
330.2 A1		New application material to core requirement
<b>R330.3</b>	240.2	
330.3 A1	240.1	
330.3 A2	240.2	
<b>R330.4</b>	240.4	
330.4 A1	240.3	
330.4 A2	240.4	
<b>R330.5</b>	240.6	

Table of Concordance – Post Consultation Paper Draft Restructured Code  
IESBA Meeting (April 2015)

Post CP Draft Restructured Code	Extant Code	Comment
	240.7	
330.5 A1	240.5	
330.5 A2	240.6	
330.5 A3	240.7	
330.5 A4	240.8	
340.1		Scope paragraph
<b>R340.2</b>		"Core requirement" emphasizing fundamental principles and conceptual framework
340.2 A1	260.1	
<b>R340.3</b>	260.3	
340.3 A1	260.2	
350.1		Scope paragraph
<b>R350.2</b>		"Core requirement" emphasizing fundamental principles and conceptual framework
<b>R350.3</b>	270.1	
350.3 A1	270.2	
<b>R350.4 (a)</b>	270.3	
<b>R350.4 (b)</b>	270.2	
<b>R350.4 (c )</b>	270.2	
<b>R350.4 (d)</b>	270.2	
<b>R350.4 (e )</b>	270.2	
350.4 A1	270.3	
400.1	290.3	



Table of Concordance – Post Consultation Paper Draft Restructured Code  
IESBA Meeting (April 2015)

Post CP Draft Restructured Code	Extant Code	Comment
400.1		Terms used (Engagement period comes from 290.30)
400.1 (d)	290.30	
400.2	290.1	
400.2	290.5	
400.3	290.8	
400.3	290.9	
400.3	290.100	
400.4	290.1	
400.5	290.2	
<b>R400.6</b>	290.4 290.30	
<b>R400.7</b>	290.31	
<b>R400.8</b>	290.32	
400.8 A1	290.32	
<b>R400.9</b>	290.7	
<b>R400.10(a)</b>	290.11	
<b>R400.10(b)</b>	290.10	
<b>R400.10(c )</b>	290.10	
<b>R400.10(d)</b>	290.10	
<b>R400.11</b>		New - Responsibility (TBC – subject to IAASB liaison)
400.11 A1		New - Responsibility (TBC – subject to IAASB liaison)
400.11 A2	290.12	

Table of Concordance – Post Consultation Paper Draft Restructured Code  
IESBA Meeting (April 2015)

Post CP Draft Restructured Code	Extant Code	Comment
400.11 A3		New - Responsibility (TBC – subject to IAASB liaison)
<b>R400.12</b>	290.13	
<b>R400.13</b>	290.15	
400.13 A1	290.13	
400.13 A2	290.14	
400.13 A3	290.16	
400.13 A4	290.17	
400.13 A5	290.18	
400.13 A6	290.19	
400.13 A7	290.20	
400.13 A8	290.21	
400.13 A9	290.23	
400.13 A10	290.24	
<b>R400.14</b>	290.22	
400.14 A1	290.22	
<b>R400.15</b>	290.27	
<b>R400.16</b>	290.33	
<b>R400.17</b>	290.34	
400.17 A1	290.34	
<b>R400.18</b>	290.35	
400.18 A1	290.35	
<b>R400.19</b>	290.36	

Table of Concordance – Post Consultation Paper Draft Restructured Code  
IESBA Meeting (April 2015)

Post CP Draft Restructured Code	Extant Code	Comment
<b>R400.20</b>	290.37	
<b>R400.21</b>	290.38	
<b>R400.22</b>	290.29	
400.22 A1	290.29	
<b>R400.23</b>	290.28	
400.23 A1	290.28	
400.23 A2	290.28	
400.24 A1	290.25	
400.24 A1	290.26	
<b>R401.1(a)</b>	290.40	
<b>R401.1(b)</b>	290.41	
<b>R401.1(c )</b>	290.42	
<b>R401.1(d)</b>	290.42	
<b>R401.1(e )</b>	290.43	
401.1 A1	290.39	
401.1 A2	290.42	
401.1 A3	290.44	
<b>R401.2</b>	290.45 290.47	
<b>R401.3</b>	290.46	
<b>R401.4</b>	290.47	
<b>R401.5</b>	290.47	

Table of Concordance – Post Consultation Paper Draft Restructured Code  
IESBA Meeting (April 2015)

Post CP Draft Restructured Code	Extant Code	Comment
<b>R401.6</b>	290.47	
<b>R401.7</b>	290.48	
<b>R401.8</b>	290.48	
<b>R401.9</b>	290.49	
<b>R401.10</b>	290.49	
510.1	290.101	Terms used
510.2		Scope paragraph
<b>R511.1</b>		"Core requirement" emphasizing fundamental principles and conceptual framework
511.1 A1	290.102	
511.1 A2	290.103	
<b>R511.2</b>		
<b>R511.2(a)</b>	290.104	
<b>R511.2(b)</b>	290.104	
<b>R511.2(c )</b>	290.108	
<b>R511.2(d)</b>	290.110	
<b>R511.3</b>	290.111	
511.3 A1	290.109	
<b>R511.4</b>	290.114	
<b>R511.5</b>	290.106	
<b>R511.6</b>	290.112	
<b>R511.7</b>	290.112	

Table of Concordance – Post Consultation Paper Draft Restructured Code  
IESBA Meeting (April 2015)

Post CP Draft Restructured Code	Extant Code	Comment
<b>R511.8</b>	290.116	
<b>R511.9(a)</b>	290.105	
<b>R511.9 (b)</b>	290.107	
<b>R511.9 (c )</b>	290.113	
<b>R511.9 (d)</b>	290.115	
511.9 A1	290.105	
511.9 A2	290.113	
511.9 A3	290.115	
511.9 A4	290.115	
<b>R512.1</b>		"Core requirement" emphasizing fundamental principles and conceptual framework
512.1 A1		New application material to core requirement
<b>R512.2</b>	290.117	
512.2 A1	290.118	
512.2 A2	290.119	
<b>R512.3</b>	290.120	
<b>R512.4</b>	290.121	
<b>R512.5</b>	290.122	
520.1		Scope paragraph
<b>R521.1</b>		"Core requirement" emphasizing fundamental principles and conceptual framework
521.1 A1		New application material to core requirement
<b>R521.2</b>	290.123	

Table of Concordance – Post Consultation Paper Draft Restructured Code  
*IESBA Meeting (April 2015)*

Post CP Draft Restructured Code	Extant Code	Comment
<b>R521.3</b>	290.123	
<b>R521.4</b>	290.124	
521.4 A1	290.123	
<b>R521.5</b>	290.125	
521.5 A1	290.125	
	100.3	In "How to use this code"
	100.4	In "How to use this code"
	100.17	Related to conflicts of interest
	100.18	Related to conflicts of interest
	200.2	No longer required
	220.5	Covered by requirement to comply with conceptual framework
	250.1	Duplicates R110.10
	290.6	Moved to definitions