

XRB Standards Navigator - Landing Page

All 151 standards listed on one page (this is not visible anywhere in the current website)

Guidance on how to use

Further filtering where necessary to list different sub-categories of standards e.g. For Profit: Tier 1&2

Hyperlinked list to jump straight to relevant page

XRB | Te Kāwai Ārahi Pūrongo Mōwaho
EXTERNAL REPORTING BOARD

Search standards

XRB Standards Navigator

All Accounting Assurance Climate

Search standards

Link to Guidance page to go here.

Filter results

97 results Sort by: Code Title Date Mandatory Date Standard Type Document Type

	Mandatory Date	Standard Type	Document Type
FRS-42 Prospective Financial Statements	Jan 2023	Accounting	Standards
FRS-43 Summary Financial Statements	Jan 2023	Accounting	Standards
FRS-44 New Zealand Additional Disclosures	Jan 2023	Accounting	Standards
ISA (NZ) 200 Overall Objectives of the Independent Auditor and the Conduct of an Audit in Accordance with International Standards on Auditing (New Zealand)	Jan 2023	Assurance	Standards
ISA (NZ) 210	Jan 2023	Assurance	Standards

Quick filter tabs for each of the three standards areas

Search for words and terms across all standards

Visual tags to classify standard types (with color) and document types (to allow for future extension of page types)