

CA Final Audit

ABC Analysis

May 21

Part A

mcq = 30
 descriptive = 88
118 marks

Part B

- Ethics 15 mark
- Company audit 8 marks
- SA 35 marks

55-60

All other chapters

New course

15 chapters

old 18 chapters

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PART-A

- Ethics → learn clauses from sm / key words highlight + Question Bank
- Company audit → sec 138 to 148 of CARO → SM + Question Bank
 Schedule III, other topics → Only Question
- Standards on Auditing → for All SA → Notice of Atul (50 pages)

Most Important

- SA 230, 240, 250, 299
- SA 320, 402
- SA 505, 510, 530, 560, 570
- SA 610, 620
- SA 701, 705, 710

Question Bank

PART B A

Category 'A' → most Important.

- ① audit committee & Corporate Governance → Key word Highlight + QB
- ② Automated [ch 4] Plus Risk based audit → Key words highlight
(8-10 marks) and Steps for Risk video + QB
- ③ Audit under fiscal law → New clause from sm + QB
- ④ Peer Review & Quality Review → sm / key word video + QB
- ⑤ Audit of Bank → Keywords highlights video + QB
- ⑥ Audit of PSU → QB only.

↓
30/35 marks

Category B

- ① NBFC
- ② Audit of CFC *
- ③ Internal audit *
- ④ General Insurance
- ⑤ Investigation

} Only QB

↓
15 marks

Category C (only QB)

- ① audit planning (ch 2)
- ② Internal control (ch-3)
- ③ Liabilities of auditor
- ④ Audit Report
- ⑤ Operational audit *
- ⑥ Life Insurance (commission)
- ⑦ Due diligence
- ⑧ forensic audit

↓

8-10 marks

For mcq → ICAI compiler only.

SA Name & → Compulsory
Number

Ethics clause No → compulsory

Company audit → Optional
'Sec' No

CARO clause No → Not Req

Tax audit / clause No → Not Required

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