

# CA FINAL AUDIT - ABC Analysis - May 2024

## ABC Analysis

1. Chapter Wise
2. Topic Wise
3. Question Wise

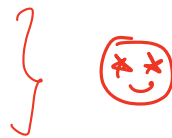
Video @ YouTube  
FAST Education  
Channel

## Last Month Revision

1. Planner shared on Telegram . Sequence see next page
2. Focus on - memorising  
- identify what's to be **PRIORITISED**  
what's to be **LEFT**
3. Remember - At least 50% of Qs are of ICAI material  
so **Practice Q&A from QB**  
but not just practice Q&A from QB

## 3 Days Before Exam

FR May 2  
AFM May 4  
AUDIT May 8



45-55%

# AUDIT DRONE CHARTS INDEX



CA Sarthak Niraj Jain

Dear Students,  
 Audit Drone Chart in your hand is the output of a dream which we were not just imagining, but living day and night. Finally it has come to life. Thanks to the inspiration given by you!  
 Every word, concept, connection in the book has been crafted with utmost care. It has been rechecked and subject to rigorous quality reviews and we trust that you will absolutely love this publication of FAST as you have loved the FR Brahmastra, Ind-AS and Audit Full course, Drone Charts, Question Banks and so many more. Now we are confident that 100% of Audit can be well covered and revised just in a day before the exams. Surely Ab Audit Hoga Sabse Scoring.

SHARE FEEDBACK 🌟😊😞 @9522564050

With Best Wishes!

Sarthak

**F.A.S.T**  
 first attempt success tutorials

CHAPTER 01 Quality Control (SQC 1, SA 220) + OVERVIEW OF FR, IFRS & IFRS	01	122	Prospective Financial Information and Other Assurance Services (SQC 2000)	CHAPTER 11
CHAPTER 02 General Auditing Principles and Auditors Responsibilities (SA 240, 250, 260, 299, 402)	10	130	Digital Auditing & Assurance	CHAPTER 12
CHAPTER 03 Audit Planning, Strategy and Execution (SA 300, 500, 610, 620, 540, 520)	22	142	Group Audits	CHAPTER 13
CHAPTER 04 Materiality, Risk Assessment and Internal Control (SA 315, 320, 330, 265)	36	147	Special Features of Audit of Banks & Non-Banking Financial Companies	CHAPTER 14
CHAPTER 05 Audit Evidence (SA 500, 501, 505, 510, 530, 550)	50	176	Overview of Audit of Public Sector Undertakings	CHAPTER 15
CHAPTER 06 Completion and Review (SA 560, 570, 580, 450) (Additional SA 200, 210, 230)	63	181	Internal Audit	CHAPTER 16
CHAPTER 07 Reporting (SA 700, 701, 705, 706, 710, 720) (S.143, 145 OF CA 13 & CABRO)	78	188	Due Diligence, Investigation & Forensic Accounting	CHAPTER 17
CHAPTER 08 Specialised Areas (SA 800, 805, 810)	102	211	Emerging Areas: Sustainable Development Goals (SDG) & Environment, Social and Governance (ESG) Assurance	CHAPTER 18
CHAPTER 09 Related Services (SRS 4400 SERIES)	109	220	Professional Ethics & Liabilities of Auditors	CHAPTER 19
CHAPTER 10 Review of Financial Information (SRE 2400 SERIES)	112			

Handwritten notes on the left side of the chart, including a bracket around chapters 01-10 and the number '205' at the bottom.

Handwritten notes on the right side of the chart, including a bracket around chapters 11-19 and percentages like '3-6%', '4%', '17%', '24%', '11 CHAPTER 17', and '17-24%'.

Overall ABC  
see SM

## OUR SUBJECT -

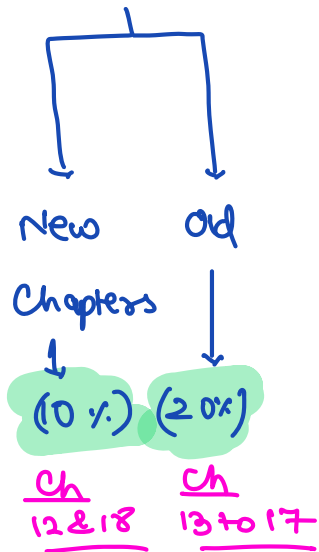
Divided in 3 Parts

Professional Ethics (20%)  
Standard Based Chapters (50%)  
OTHER CHAPTERS

\* Chapter Number

Ch\* - 19

Chapters (50%)  
(Ch 1 to 11)



weightage as per ICAI

see ICAI guideline

## OUR PAPER: Divided in 2 Part

see MTP

MIC Qs (30%)

DESCRIPTIVE (70%)

Q.1 Compulsory (mostly SA Based)

Q.2 to Q.6 → Any 4

Each Q has 3 sub-Qs → 5M/5M/4M

Each sub-Q is of different chapter.

190s

# CA FINAL ADVANCED AUDITING, ASSURANCE AND PROFESSIONAL ETHICS

## Question Bank

CA. Sarthak Niraj Jain

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1	Quality Control	21	1.1-1.12
2	General Auditing Principles and Auditor's Responsibilities	34	2.1-2.22
3	Audit Planning, Strategy & Execution	52	3.1-3.28
4	Materiality, Risk Assessment and Internal Control	39	4.1-4.24
5	Audit Evidence	45	5.1-5.26
6	Completion and Review	22	6.1-6.20
7	Reporting	122	7.1-7.80
8	Specialised Areas	10	8.1-8.2
9	Audit - Related Services	7	9.1-9.2
10	Review of Financial Information	8	10.1-10.4
11	Prospective Financial Information and Other Assurance Services	7	11.1 - 11.2
12	Digital Auditing and Assurance	13	12.1-12.2
13	Group Audits	31	13.1-13.22
14	A- Special Features of Audit of Bank	47	14.1-14.24
14	B- Special Features of Non - Banking Financial Companies (NBFCs)	22	14.25-14.40
15	Audit of Public Sector Undertakings	27	15.1-15.16
16	Internal Audit	18	16.1-16.10
17	Due Diligence, Investigation & Forensic Accounting	28	17.1-17.12
18	Sustainable Development Goals (SDG) & Environment, Social & Governance (ESG) Assurance	8	18.1-18.2
19	Professional Ethics & Liabilities of Auditors	216	19.1-19.108

# CA Final Audit Question Bank

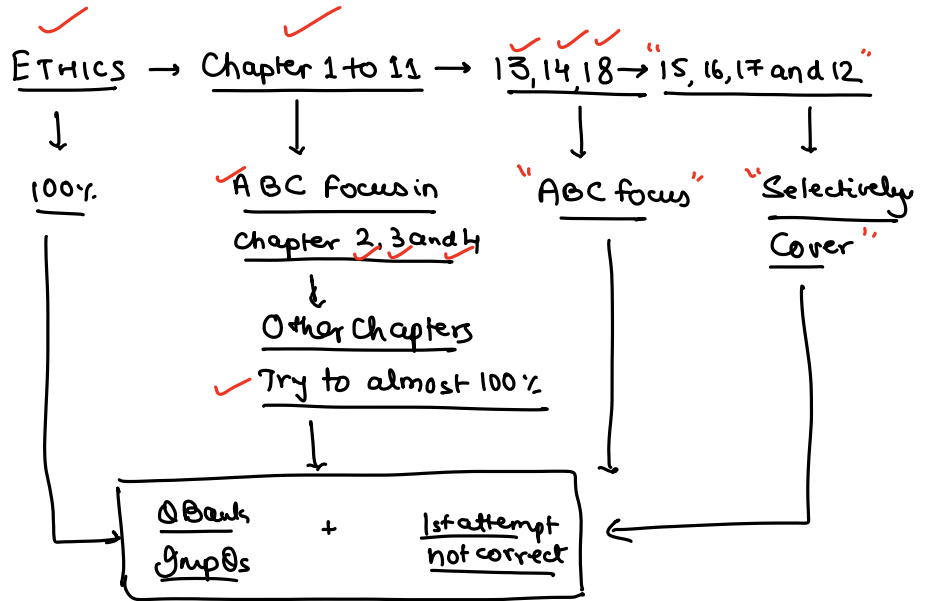
by CA. Sarthak Jain

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2MR

Sequence :

Imp



from

- (a) 100% DC + @Bank ← OK (Ethics → Supplementary Note please refer)
  - (b) 100% Brahmastra + @Bank ← OK except Chapter 4, 13, 17 maybe looking too lengthy
  - (c) Blended approach ← OK Chapter... ← Br }  
 ° ° ° Chapter... ← DC }
- Your choice!

\* Decide Now! Remember you should be able to revise 1.5 days before exams keep that in mind!

How To Study

- Now atleast 2 more readings / revision.
- Use Power Batch / Our YT Revision where needed
- Now Memorisation also imp
- Deciding what's to be skipped or just reviewed and rest to be UNDERSTOOD & LEARNED

IMB  
OBank

