

CA Final Audit : New Course

A. what has changed →

CONTENTS

OLD

MODULE - 1

Chapter 1:	Auditing Standards, Statements and Guidance Notes – An Overview	(C)
Chapter 2:	Audit Planning, Strategy and Execution	(S) + SA added
Chapter 3:	Risk Assessment and Internal Control	(S) + SA added
Chapter 4:	Special Aspects of Auditing in an Automated Environment	(R)
Chapter 5:	Audit of Limited Companies	S- 143, 145, CARO
Chapter 6:	Audit Reports	(C) Q- 139, 140, 141, 144

MODULE - 2

Chapter 7:	Audit Committee and Corporate Governance	(R)
Chapter 8:	Audit of Consolidated Financial Statements	(S)
Chapter 9:	Audit of Banks	(S)
Chapter 10:	Audit of Insurance Companies	(R)
Chapter 11:	Audit of Non Banking Financial Companies	(C)
Chapter 12:	Audit under Fiscal Laws	(R)

MODULE - 3

Chapter 13:	Audit of Public Sector Undertakings	(S)
Chapter 14:	Liabilities of Auditors	(R)
Chapter 15:	Internal Audit, Management and Operational Audit	(C)
Chapter 16:	Due Diligence, Investigation and Forensic Audit	(C)
Chapter 17:	Peer Review and Quality Review	(R)
Chapter 18:	Professional Ethics	(S)

CONTENTS

NEW

MODULE - 1

Chapter 1:	Quality Control	(N) (SA)
Chapter 2:	General Auditing Principles and Auditors Responsibilities	(N) (SA)
Chapter 3:	Audit Planning, Strategy and Execution	(S) + SAS
Chapter 4:	Materiality, Risk Assessment and Internal Control	(S) + SAS
Chapter 5:	Audit Evidence	(N) (SA)
Chapter 6:	Completion and Review	(N) (SA)
Chapter 7:	Reporting	(C)

MODULE - 2

Chapter 8:	Specialised Areas	(N)
Chapter 9:	Related Services	(N)
Chapter 10:	Review of Financial Information	(N)
Chapter 11:	Prospective Financial Information and Other Assurance Services	(N)
Chapter 12:	Digital Auditing & Assurance	(N)
Chapter 13:	Group Audits	(S)
Chapter 14:	Special Features of Audit of Banks & Non-Banking Financial Companies	(S) (C)

MODULE - 3

Chapter 15:	Overview of Audit of Public Sector Undertakings	(S)
Chapter 16:	Internal Audit	(C)
Chapter 17:	Due Diligence, Investigation & Forensic Audit	(C)
Chapter 18:	Emerging Areas: Sustainable Development Goals (SDG) & Environment, Social And Governance (ESG) Assurance	(N)
Chapter 19:	Professional Ethics & Liabilities of Auditors	(S)

Imp Points :

(a) way to study SA has changed

- Whether all SAs in course ? Whether Content reduced ?

- Which new SAs added ?

- Whether ICAI Sm text on SA sufficient ?

- Whether new Qs added in SA related topics ?

(b) Test Your Understanding Qs ← Newly added

(c) Minor updates in every chapter

(d) MCQs : whole NE

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AUTHOR

CA. SARTHAK NIRAJ JAIN



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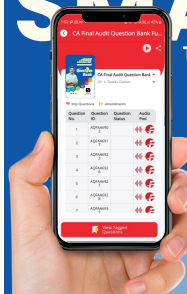


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18+		L18C Group Audit	0:55		0:55
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