Hello eveyone, as promised I am giving you something which will make audit studies very easy "Magic Sheet" for Self Study. Each and every question in PM and all important points are marked linked to notes with page numbers. In PM many questions are mere repeatation. Which you can easily identify from sheet and save loads of time & efforts. Concept is simple first cover which is necessary, that is PM + IMP points marked in sheet then what is possible, cover remaning things taught in class. Impossible appearing course will get covered automatically.

PM with print date Jan 2016 is linked with notes released in June 2017. Even if have you old PM or notes this analysis will be off immense help. This will help you in last 1 day before exams.

IMP--- means important but not covered in PM
PM--- means study from PM
Read remarks before going to question.

How to Study?

---Pick up topic you are targeting, quickly go to PM and read questions only and not answers, just get aware of type of questions

--- Watch video lecture

--- Mark important areas, make it super strong

---Now go answer questions, and imporve your answering skills by looking at PM answers, many time PM answers are weired dont get tensed accept it and give best answer from your side. Specially SA 240 answers are wierd.

NOTES PAGE NUMBERS ARE AS PER JULY 2017 EDITION

	I	T			ofessional Ethics
PM Q. No 17		Schedule / Section CA Act Sections	Page No	Sub Pg No	
1/	a	CA ACT Sections	1	3	Alowed under Management Consultancy Services. PMS not allowed included in Management Consultancy Services, hence not allowed and it is
20	a	CA Act Sections	1	3	professional misconduct.
					PMS not allowed included in Management Consultancy Services, hence not allowed and it is
42	c	CA Act Sections	1	3	professional misconduct.
43	b	CA Act Sections	1	4	Section 6
28		CA Act Sections	1	4	Section 6 COP
10		CA Act Sections	1	4	Section 6, Significance of COP
30		CA Act Sections	1	11	Exemption under Section 27
11	-	CA Act Sections	1	11	Section 27 Section 27, In this case it is assumed that 80 Km is from municpal limits of mumbai as section is
					drafted in such way.
9	l _i	CA Act Sections	1	11	Case of improper drafting of question.
40		First Schedule Part I, Cl 2	1	14	Also Clause 3
30		First Schedule Part I, Cl 2	1	14	Sale / Purchase of Goodwill
32	а	First Schedule Part I, Cl 2	1	14	·
4	b	First Schedule Part I, Cl 2	1	14	
10	С	First Schedule Part I, Cl 2	1	14	
29		First Schedule Part I, Cl 2	1	14	
	i.	First Schedule Part I, Cl 4	1	17	Last para in answer is not correct, CA Act is not applicable outside India
38	. d	First Schedule Part I, Cl 4 First Schedule Part I, Cl 4	1	17 17	
28		First Schedule Part I, Cl 5	1	18	
	10	riist Scriedule Part I, Cl S	1	10	All kind on interviews will be covered in Clause 6 Newspaper / Magzine / TV.
8		First Schedule Part I, Cl 6	1	19	Simple aaperance on TV , Radio in any programme will be covered in clause 7
32	b	First Schedule Part I, CI 6	1	19	Allowd uder exceptions.
					Clause 6 is more appropriate as it deals with missatatement (irregularity). Clause 5 seems
19		First Schedule Part I, Cl 6	1	19	inappropriate.
34		First Schedule Part I, Cl 6	1	19	Clause 7 was not required as he didn't highlight his professional attainments.
20	d	First Schedule Part I, Cl 6	1	19	Don't apply for tenders of audit / exclusive area where there is requirement of deposit.
_	J.	F			Keep in mind he cannot give news paper ad for all CAs in profession. Such kind of personal
39	1	First Schedule Part I, CI 6	1	19	communication is allowed
42 13		First Schedule Part I, Cl 6	1	19 19	See Clarifications. We can also put Clause 7, heaves he is highlighting achievments
43		First Schedule Part I, Cl 6 First Schedule Part I, Cl 6	1	19	We can also put Clause 7, beause he is highlighting achievments. Website
	a a	First Schedule Part I, Cl 6	1	19	
18		First Schedule Part I, CI 6	1	19	
25		First Schedule Part I, Cl 6	1	19	
27	b	First Schedule Part I, Cl 6	1	19	
	С	First Schedule Part I, Cl 6	1	19	
20		First Schedule Part I, Cl 6	1	19	
24		First Schedule Part I, Cl 6	1	19	
10		First Schedule Part I, CI 6	1	19	
24		First Schedule Part I, Cl 6 First Schedule Part I, Cl 7	1	19 24	Allowed it is not highlighting professional attaiments.
20		First Schedule Part I, CI 7	1	24	Allowed it is not highlighting professional attainments.
	ii	First Schedule Part I, Cl 7	1	24	Can refer Section 7 also
	ii	First Schedule Part I, Cl 7	1	24	Clause 6 was not required but PM has specified.
					Dual COP is allowed only with Advocate, but both designation cannot be used together.
31		First Schedule Part I, Cl 7	1	24	Further BAR council has prohibited such dual COP, so practically it is not possible.
	d	First Schedule Part I, Cl 7	1	24	In clause 6 it is allowed to go to other Cas for work.
38		First Schedule Part I, Cl 7	1	24	
26 19		First Schedule Part I, CI 8	1	29 29	Claus 9 should be covered as it is related to accepting company audit. Reduction in fees is justified so it is not a misconduct.
12		First Schedule Part I, Cl 8 First Schedule Part I, Cl 8	1	29	Reduction in fees is justified so it is not a misconduct.
	. b	First Schedule Part I, CI 8	1	29	
13		First Schedule Part I, Cl 8	1	29	
16		First Schedule Part I, Cl 8	1	29	
					It is case of company audit, but it is given under the heading comment as per CA Act 1949
					hence we cover it under Cl 9, which says don't accept if appointment is not proper as per
24		First Schedule Part I, Cl 9	1	30	company act.
15	а	First Schedule Part I, Cl 9	1	30	
40	. _	First Cabadula Bast I Cl 10		22	PM answer is not correct, this was prohibited earlier but after 2012 amendment in regulation
40	la .	First Schedule Part I, Cl 10	1	32	192, as availbe on ICAI website. Now it is allowed. Refer amenmedment Notes
					PM answer is not correct, this was prohibited earlier but after 2012 amendment in regulation
15	l _c	First Schedule Part I, Cl 10	1	32	192, as availbe on ICAI website. Now it is allowed. Refer amenmedment Notes
38		First Schedule Part I, Cl 10	1	32	
					Such arrangment is not prohibited by Company Act or CA Act but Ethical Standard Board
	J.		1.	l	clrified that CA cannot become director in holding company if he is auditor in subsidiary
16		First Schedule Part I, Cl 11	1	33	company.
33	1	First Schedule Part I, Cl 11	1	33	You can also apply Other misconduct from bringing direpute to the Institute.
15	l _h	First Schedule Part I, Cl 11	1	33	You can also cover First Schedule Part IV Clause 2 (Other Misconduct), high court applied it in similar case
14		First Schedule Part I, Cl 11	1	33	Jimmar case
23		First Schedule Part I, Cl 11	1	33	
12		First Schedule Part I, Cl 11	1	33	
18		First Schedule Part I, Cl 11	1	33	
	b	First Schedule Part I, Cl 11	1	33	
			1	33	
42	b	First Schedule Part I, Cl 11			
42 19	b d	First Schedule Part I, Cl 11	1	33	
42 19 27	b d a	First Schedule Part I, Cl 11 First Schedule Part I, Cl 12	1	34	
42 19 27 35	b d a b	First Schedule Part I, Cl 11 First Schedule Part I, Cl 12 First Schedule Part I, Cl 12	1 1 1	34 34	
42 19 27 35 18	b d a b	First Schedule Part I, Cl 11 First Schedule Part I, Cl 12 First Schedule Part I, Cl 12 First Schedule Part I, Cl 12	1	34 34 34	
42 19 27 35 18	b d a b c	First Schedule Part I, Cl 11 First Schedule Part I, Cl 12 First Schedule Part I, Cl 12 First Schedule Part I, Cl 12 First Schedule Part III, Cl 12	1 1 1	34 34 34 36	
42 19 27 35 18	b d a b c c	First Schedule Part I, Cl 11 First Schedule Part I, Cl 12 First Schedule Part I, Cl 12 First Schedule Part I, Cl 12	1 1 1 1	34 34 34	Also see 1.9
42 19 27 35 18 14	b d d b c c c d d a	First Schedule Part I, Cl 11 First Schedule Part I, Cl 12 First Schedule Part I, Cl 12 First Schedule Part I, Cl 12 First Schedule Part II, Cl 2 First Schedule Part III, Cl 2	1 1 1 1 1	34 34 34 36 36	Also see 1.9 Also see 1.9
42 19 27 35 18 14 23	b d a b c c d a	First Schedule Part I, Cl 11 First Schedule Part I, Cl 12 First Schedule Part I, Cl 12 First Schedule Part I, Cl 12 First Schedule Part III, Cl 2 First Schedule Part III, Cl 2 First Schedule Part III, Cl 2 First Schedule Part IV, Cl 2	1 1 1 1 1	34 34 34 36 36 38	
42 19 27 35 18 14 23 31	b d a b c c c d a b b d d	First Schedule Part I, Cl 11 First Schedule Part I, Cl 12 First Schedule Part I, Cl 12 First Schedule Part II, Cl 12 First Schedule Part III, Cl 2 First Schedule Part III, Cl 2 First Schedule Part IV, Cl 2 First Schedule Part IV, Cl 2 First Schedule Part IV, Cl 2	1 1 1 1 1 1 1 1	34 34 34 36 36 38 38	Also see 1.9
42 19 27 35 18 14 23 31 10 28	b d d d d d d d d d d d d d d d d d d d	First Schedule Part I, Cl 11 First Schedule Part I, Cl 12 First Schedule Part I, Cl 12 First Schedule Part I, Cl 12 First Schedule Part III, Cl 12 First Schedule Part III, Cl 2 First Schedule Part III, Cl 2 First Schedule Part IV, Cl 2	1 1 1 1 1 1 1 1 1 1 1	34 34 36 36 38 38 38 38	Also see 1.9 Also see 1.9 Bringing disrepute to ICAI as per past decided cases. Also see 1.9
42 19 27 35 18 14 23 31 10 28 25	b d d a b c c d a b d c	First Schedule Part I, Cl 11 First Schedule Part I, Cl 12 First Schedule Part I, Cl 12 First Schedule Part II, Cl 12 First Schedule Part III, Cl 2 First Schedule Part III, Cl 2 First Schedule Part III, Cl 2 First Schedule Part IV, Cl 2	1 1 1 1 1 1 1 1 1 1 1 1	34 34 34 36 36 38 38 38 38 38	Also see 1.9 Also see 1.9
42 19 27 35 18 14 23 31 10 28 25	b d a b c c d a b d a b c c d a b b d	First Schedule Part I, Cl 11 First Schedule Part I, Cl 12 First Schedule Part I, Cl 12 First Schedule Part I, Cl 12 First Schedule Part III, Cl 2 First Schedule Part III, Cl 2 First Schedule Part III, Cl 2 First Schedule Part IV, Cl 2 Schedule Part IV, Cl 2 First Schedule Part IV, Cl 2 First Schedule Part IV, Cl 2 Second Schedule Part IV, Cl 2	1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1	34 34 34 36 36 38 38 38 38 38 38	Also see 1.9 Also see 1.9 Bringing disrepute to ICAI as per past decided cases. Also see 1.9
42 19 27 35 18 14 23 31 10 28 25 16 6	b d a b c c c d a b d c c b b a b b	First Schedule Part I, Cl 11 First Schedule Part I, Cl 12 First Schedule Part I, Cl 12 First Schedule Part I, Cl 12 First Schedule Part III, Cl 12 First Schedule Part III, Cl 2 First Schedule Part III, Cl 2 First Schedule Part IV, Cl 2 Second Schedule Part IV, Cl 2 Second Schedule Part I, Cl 1 Second Schedule Part I, Cl 1	1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1	34 34 34 36 36 38 38 38 38 38 40	Also see 1.9 Also see 1.9 Bringing disrepute to ICAI as per past decided cases. Also see 1.9
42 19 27 35 18 24 23 31 10 28 25 16 6	b d a b c c d a b b d c b b d a a b b d a	First Schedule Part I, CI 11 First Schedule Part I, CI 12 First Schedule Part I, CI 12 First Schedule Part I, CI 12 First Schedule Part III, CI 12 First Schedule Part III, CI 2 First Schedule Part III, CI 2 First Schedule Part III, CI 2 First Schedule Part IV, CI 2 Second Schedule Part IV, CI 2 Second Schedule Part II, CI 1 Second Schedule Part I, CI 1 Second Schedule Part I, CI 1	1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1	34 34 34 36 36 38 38 38 38 40 40	Also see 1.9 Also see 1.9 Bringing disrepute to ICAI as per past decided cases. Also see 1.9
42 19 27 35 188 14 23 31 10 288 25 16 6 6 14 16 35	b d a b c c d a b d a b d a b d a b d a b d c	First Schedule Part I, Cl 11 First Schedule Part I, Cl 12 First Schedule Part I, Cl 12 First Schedule Part I, Cl 12 First Schedule Part III, Cl 2 First Schedule Part III, Cl 2 First Schedule Part III, Cl 2 First Schedule Part IV, Cl 2 Second Schedule Part IV, Cl 2 Second Schedule Part IV, Cl 2 Second Schedule Part IV, Cl 3	1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1	34 34 34 36 36 38 38 38 38 38 40 40 42 42	Also see 1.9 Also see 1.9 Bringing disrepute to ICAI as per past decided cases. Also see 1.9
42 19 27 35 18 14 23 31 10 28 25 16 6 6 14 14 15	b d a b c c d d b d c b d a b d d d d d d	First Schedule Part I, Cl 11 First Schedule Part I, Cl 12 First Schedule Part I, Cl 12 First Schedule Part I, Cl 12 First Schedule Part III, Cl 12 First Schedule Part III, Cl 2 First Schedule Part III, Cl 2 First Schedule Part IV, Cl 2 Second Schedule Part I, Cl 3	1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1	34 34 34 36 36 38 38 38 38 38 40 40 40 42 42	Also see 1.9 Also see 1.9 Bringing disrepute to ICAI as per past decided cases. Also see 1.9 If it is due to insufficiency of funds. In other cases it is not other misconduct. Also see 1.9
42 19 27 35 18 14 23 31 10 28 25 16 6 6 14 16 35 17 30	b d a b c c d d b d c b d a b d d d d d d	First Schedule Part I, Cl 11 First Schedule Part I, Cl 12 First Schedule Part I, Cl 12 First Schedule Part I, Cl 12 First Schedule Part III, Cl 2 First Schedule Part III, Cl 2 First Schedule Part III, Cl 2 First Schedule Part IV, Cl 2 Second Schedule Part IV, Cl 2 Second Schedule Part IV, Cl 2 Second Schedule Part IV, Cl 3	1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1	34 34 34 36 36 38 38 38 38 38 40 40 42 42	Also see 1.9 Also see 1.9 Bringing disrepute to ICAI as per past decided cases. Also see 1.9

21 d Second Schedule Part I, C1 5 1 46 Clause 5 is for Material Omission / Clause 6 is for Material Mistatement 22 b Second Schedule Part I, C6 1 1 46 Clause 5 is for Material Omission / Clause 6 is for Material Mistatement 40 d Second Schedule Part I, C6 1 1 46 Unreported hown material misstatement. Also Other misconduct for bringing direpute to the visibilities. 31 c Second Schedule Part I, C7 1 1 46 Clause 5 is for Material Omission / Linux 6 of their misconduct for bringing direpute to the visibilities. 31 c Second Schedule Part I, C7 1 1 46 Clause 5 is for Material Misstatement. Also Other misconduct for bringing direpute to the visibilities. 32 p Second Schedule Part I, C7 1 1 46 Clause 5 is for Material Misstatement. Also Other misconduct for bringing direpute to the visibilities. 32 p Second Schedule Part I, C8 1 46 Clause 5 is for Material Misstatement. Also Other misconduct for bringing direpute to the visibilities. 33 p Second Schedule Part I, C8 1 46 Clause 3 is designed in the second Schedule Part I, C8 1 46 Clause 3 is designed in the second Schedule Part I, C8 1 46 Clause 3 is designed in the second Schedule Part I, C8 1 46 Clause 3 is designed in the second Schedule Part I, C8 1 46 Clause 3 is designed in the second Schedule Part I, C8 1 46 Clause 3 is designed in the second Schedule Part I, C8 1 46 Clause 3 is designed in the second Schedule Part I, C8 1 46 Clause 3 is designed in the second Schedule Part I, C8 1 46 Clause 3 is designed in the second Schedule Part I, C8 1 46 Clause 3 is designed in the second Schedule Part I, C8 1 46 Clause 3 is designed in the second Schedule Part I, C8 1 46 Clause 3 is designed in the second Schedule Part I, C8 1 46 Clause 3 is designed in the second Schedule Part I, C8 1 48 Clause 3 is designed in the second Schedule Part I, C8 1 48 Clause 3 is designed in the second Schedule Part I, C8 1 48 Clause 3 is designed part I I I I I I I I I I I I I I I I I I I							
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41 c Second Schedule Part II, Cl 2 1 52 There was minimum fees in Council guidelines 2008, but such thing is removed from 2012. So now there is no minimum fees limit. This transaction is of persopnal nature as computer is for son. Further amount is not exceeding 5,00,000 as per Sec 141. 5 CA Act Sections 1 9 Use Shortcut A/B/C/D 17 b CA Act Sections 1 11 Name Board at residence should be of Individual CA and not the firm. Clause 6 for beaking website guidelines. Cannot apply Clause 7 because these are not CA profession achievments but teaching achevment. 41 a First Schedule Part I, Cl 6 1 19 Not a solicitation 2 Second Schedule Part II, Cl 1 1 52 Council Guideline 2008 37 CA Act Sections PM Internal auditor and statutory audition are parallel positions and not replacement positions. He is in practice as well as employment, it is possible assuming he has taken appropriate		24		Second Schodule Book II CL3	1	L-2	
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40 c First Schedule Part I, CI 6 1 19 Not a solicitation 2 Second Schedule Part II, CI 1 1 52 Council Guideline 2008 37 CA Act Sections PM Internal auditor and statutory audition are parallel positions and not replacement positions. He is in practice as well as employment, it is possible assuming he has taken appropriate				Since Sales dula Bart L SI S		10	
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39 b First Schedule Part I, CI 8 PM Internal auditor and statutory audition are parallel positions and not replacement positions. He is in practice as well as employment, it is possible assuming he has taken appropriate		_			_	32	Council Guideline 2008
He is in practice as well as employment, it is possible assuming he has taken appropriate		37		CA ACT Sections	PIVI		
He is in practice as well as employment, it is possible assuming he has taken appropriate				Sind Sahadula Badu Si Si	D1.4		0.1
	-	39	ט	First Schedule Part I, CI 8	PIVI		internal auditor and statutory audition are parallel positions and not replacement positions.
						1	
35 0 First Schedule Part II, CL 2 PM			١.	E 6		1	
		35	a	First Schedule Part II, Cl 2	PM		permissions, so both rules regarding practice aswell as employment will be applicable.



Ch	1	Cb			Notes	Cb	1	
Ch PM	Q.No	Sub Q.No	Topic	Key Words	Notes Pg	Pg	Vol	Remarks
6			Company Audit I	Prohibited Services	2		V 1	Remarks
6			Company Audit I	Relative of Director Appointed as Auditor	2		V 1	
			, , , , , , , , , , , , , , , , , , ,	рр.				
6	40		Company Audit I	Disqualification, Share holding of relative in company	2		V 1	
6	+		Company Audit I	Disqualification, Share holding in company	2		V 1	
6			Company Audit I	Disqualification, Indebtedness	2		V 1	
6	_		Company Audit I	Disqualification, Indebtedness	2		V 1	
6			Company Audit I	Disqualification, Share holding in company	2		V 1	
6			Company Audit I	Disqualification, Indebtedness	2		V 1	
6		D	Company Audit I Company Audit I	Ceiling Limit Celing Limit	2			Addition
6	_		Company Audit I	Disqualification / Appointment of First Auditor	2	_	V 1	Addition
6			Company Audit I	Appointment of Auditor of Government Company	2		V 1	
6			Company Audit I	Appointment of Auditor of Government Company	2	_	• -	Addition
6			Company Audit I	Resignation, Casual Vacancy	2		V 1	
6	42	а	Company Audit I	Rotation of Auditor	2	20	V 1	
				Ratification & No appointment of joint auditor will				
6			Company Audit I	means removal at AGM	2		V 1	
6			Company Audit I	Sec 143(1)	2		V 1	
6	_		Company Audit I	Sec 143(1)	2	_	V 1	
8	4	С	Company Audit I	Section 143 (1)	2	29	V 1	
			Common A. III	143 (8) & Component Reporting as given in]	ļ,,,	
6			Company Audit I	consolidation	2		V 1	Addision
16	_		Company Audit I	Fraud Reporting	2		V 1	Addition
16	 		Company Audit I	Cost Audit under Company Act	 	3/	VΙ	Qualifications / Disqualifications / Procedure /
6	20		Company Audit I	Steps to check appointment	PM		V 1	Resolutions etc.
6	+		Company Audit II	Sec 128, Proper Books	3	1	V 1	ness ations etc.
8	_		Company Audit II	Applicability of Internal Audit	3	_	V 1	
19			Company Audit II	Applicability of Internal Audit	3			Sec 138
19			Company Audit II	Applicability of Internal Audit	3	_		Addition
19			Company Audit II	Applicability of Internal Audit	3		V 1	
6	25		Company Audit II	Political Party Contribution	PM		V 1	
6			Company Audit II	Section 52, Securities Premium	PM		V 1	Very simple question from IPC course
6	_		Company Audit II	Political Party Contribution	PM		V 1	
6			Company Audit II	Contribution to national defence fund	PM		V 1	
6		b	Company Audit II	Section 52, Securities Premium	PM		V 1	
8	_		Company Audit II	Donation for Charitable Purpose	PM		V 1	
8		-	CARO	Appliacability	2			Amended as per CARO 2016
8	_		CARO	Applicability Applicability	2			Amended as per CARO 2016 Amended as per CARO 2016
8		bii	CARO	CL 2, Inventory Physical Verification	2		_	Amended as per CARO 2016 Amended as per CARO 2016
8			CARO	CL 7, Tax Appeals & Demand Notice	2			SA 250 is also covered but it was not required.
8			CARO	CI 8, Reschedulement of loan repayment	2	_	V 1	37 230 13 di30 covered bacit was not required.
8		b	CARO	Cl 7, Statutory Due Dispute ?	2		V 1	
8	6	а	CARO	Cl 7, Statutory Due Unpaid	2	77	V 1	
8	6	b	CARO	CL 9, Loan money deposited in short term funds	2		V 1	
8			CARO	Cl 8, Default in repayment of Loan	2	_		Amended as per CARO 2016
8		bi	CARO	CL 9, Loan money utilization	2		V 1	Amended as per CARO 2016
8	18		CARO	Cl 7, Statutory Due Unpaid	2	77		Addition
5 1			SA 200	Audit Risk	1		V 1	
	47	D	SA 200	Confidentiality Circumstances which lead to revision of engagement	1	. 18	VI	Also SA 230 & Professional Ethics
1	11	4	SA 210	letter	1	26	V 1	
1			SA 220	Person who performed assignment died.	1			Proper review is must in each assignment.
├				. 5.55. This periorities assignment area.	† †			
1	. 57	a	SA 230	Factors affecting form & content of working papers	1	. 40		Addition
1			SA 240	Sources of fraudulent financial reporting	1	_	V 1	
1		а	SA 240	Fraud Risk Factors (Missappropriation of Assets)	1	_		Addition
1	_		SA 240	Responsibility of Auditor in Management Fraud	1	_	_	Refer PM answer
7			SA 240	Responsibility of Auditor / Material Misstatement	1		V 1	
1		С	SA 240	No Co-operation from management	1		V 1	
1			SA 240	Not Possible to continue audit	1	_	V 1	
1			SA 250	Responsibility of Statutory Auditor Indicators of non compliance	1 1	_	V 1	Addition
1	_		SA 250 SA 250	Non Compliance	1 1	_	V 1	Addition
1	_	N N	SA 250	Non-Compliance	1 1		V 1	
1			SA 260	Communication with TCWG	1		V 1	
— т				Internal Control Deficiency Communicated but not	† †	- 07		
7	1	ii	SA 265	resolved.	1	. 72	V 1	Also read PM answer
3			SA 265	Letter of Weakness	1	. 73		Addition
6	8	b	SA 299	Division of Work not documented.	1	. 75	V 1	
1			SA 299	Responsibility of Joint Auditor	1		V 1	
1			SA 299	Responsibilities of Joint Auditors	1	_	V 1	
1			SA 299	Relationship among joint auditors	1	_	_	Addition
6			SA 299	Responsibility of Joint Auditor	1	_	V 1	
3			SA 315	Evaluating Inherent Risk	1		V 1	
3			SA 315	Evaluating Inherent Risk	1	_	V 1	
5 1		a	SA 315 SA 315	Evaluating Inherent Risk Reduction of Detection Risk	1		V 1	
⊢	0	a	JUL 317	Understanding Entity & Its Environment / Knowledge	 	. 89	V I	
2	6		SA 315	of Business	1	91	V 1	
1			SA 315	Assessing Risk & Response to Risk	1	_	_	Also SA 330
3			SA 315	Risk at Financial Statement Level	1		V 1	
3			SA 315	Audit Risk at Financial Statement	1		V 1	

3 14	4 a	SA 315	Risk Assessment / Response to Risk	1	92	V 1	Also SA 330
3 4	4	SA 315	Assertions	1	93	V 1	
3 9	9	SA 315	Flow Chart for study of ICS	1	104		Question of IPCC
	7 d	SA 315	Risks in IT system	1		V 1	
	0 b	SA 320	Selecting appropriate benchmark	1		V 1	
	0 a	SA 320	Revision of Materiality	1		V 1	
	1	SA 330	Compliance Procedures & Evaluation of Controls	1		V 1	
	1 a	SA 330	Relying on previous year test of controls	1		_	See second page of Chart of SA 330
1 14	-	SA 330		1			
	_		Performing Substantive Procedures				See first & second page of Chart of SA 330
	9 a	SA 402	Understanding SO	1		V 1	
1 38	_	SA 402	Accounting done by SO	1		V 1	
	0 c	SA 402	Sub Service Organisation	1	_	V 1	
1 1:	1 b	SA 450	Reasons of Misstatement	1	129	V 1	
1 45	5 a	SA 450	Evaluation of Uncorrected Misstatement	1	130	V 1	
1 4:	1	SA 500	Obtaining Audit Evidence	1	134	V 1	
	3	SA 500	Method of Obtaining Audit Evidence	1		V 1	
	7 b	SA 500	Inquiry	1		V 1	
1 19	_	SA 500	Evaluation of work of management expert	1		V 1	
1 22		SA 500	Management's Expert:- Evaluation of work	1		V 1	
-1 -	-	3/1300	Widnagement's Expert. Evaluation of work	<u> </u>	137	1 -	
							Question is silent regarding management expert or
1 4	,	CA F00	Fundamental of Management's Funest	,	127	.,,	
1 4	_	SA 500	Evaluating work of Management's Expert	1			auditor expert, they assumed management expert.
1 54	_	SA 501	Existence & Condition of Inventory	1		V 1	
1 54	4 ii	SA 501	Attendance at physical Inventory	1	141	V 1	
1 57	7 c	SA 501	Attending physical verification becomes impracticable	1	141	1	Addition
	2 a	SA 501	Not able to attend physical verification	1		V 1	
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1 33	3	SA 505	Situations where external confirmation can be used	1	149	V 1	ĺ
	0 a	SA 505	Factor while designing confirmation request	1	150		Addition
1 15	5 d	SA 505	Use of negative confirmation request	1	151	V 1	
				1			
	5 a	SA 520	Considerations while preparing analytical procedures	1		V 1	
1 28	8 b	SA 505	External Confirmation not available	1		V 1	
1 1:	1 c	SA 505	Refusal to send External Confirmation	1	154	V 1	
	1 b	SA 505	Refusal to send External Confirmation	1		V 1	
	Ť		How to check opening balances in initial audit	T -		ΤĪ	
1 32	2 b	SA 510	engagements ?	1	155	V 1	
	3 a	SA 510	Definition of Initial Audit Engagement	1		V 1	
	3 b		Audit Procedure for Opening Balances	1			
1 4:	3 D	SA 510		1	155	V 1	
			How to check opening balances in initial audit				
1 50	0 d	SA 510	engagements ?	1	155	V 1	
			How to check opening balances in initial audit				
1 52	2	SA 510	engagements ?	1	155	V 1	
	-		How to check opening balances in initial audit				
- I							
1 55	5 a	SA 510	engagements?	1	155	V 1	
			engagements?	1			
	5 a	SA 510 SA 510	engagements ? Audit Report in Initial Audit Engagement	1		V 1	
1 43	3 c	SA 510	engagements ? Audit Report in Initial Audit Engagement Factor affecting relability of data, while applying	1	157	V1	
1 43 5 12	3 c	SA 510 SA 520	engagements ? Audit Report in Initial Audit Engagement Factor affecting relability of data, while applying analytical procedures	1	157 160	V1	Addition
1 43 5 12 1 3	3 c 2 3 c	SA 510 SA 520 SA 530	engagements ? Audit Report in Initial Audit Engagement Factor affecting relability of data, while applying analytical procedures Sampling Risk	1	157 160 163	V 1	Addition
1 43 5 11 1 3 1 27	3 c 2 3 c 7 b	SA 510 SA 520 SA 530 SA 530	engagements? Audit Report in Initial Audit Engagement Factor affecting relability of data, while applying analytical procedures Sampling Risk Risk in applying sampling	1 1	157 160 163 163	V 1 V 1	Addition
1 43 5 12 1 3	3 c 2 3 c 7 b	SA 510 SA 520 SA 530 SA 530 SA 530	engagements ? Audit Report in Initial Audit Engagement Factor affecting relability of data, while applying analytical procedures Sampling Risk	1	157 160 163 163	V 1	Addition
1 43 5 11 1 3 1 27	3 c 2 3 c 7 b	SA 510 SA 520 SA 530 SA 530	engagements? Audit Report in Initial Audit Engagement Factor affecting relability of data, while applying analytical procedures Sampling Risk Risk in applying sampling	1 1	157 160 163 163 163	V 1 V 1	Addition
1 43 5 11 1 3 1 27 3 12	3 c 2 3 c 7 b 2	SA 510 SA 520 SA 530 SA 530 SA 530	engagements? Audit Report in Initial Audit Engagement Factor affecting relability of data, while applying analytical procedures Sampling Risk Risk in applying sampling Sampling Risk	1 1 1 1 1 1	160 163 163 163 166 166	V1 V1 V1 V1 V1	Addition Addition
1 43 5 12 1 22 3 12 5 10 5 12	3 c 2 3 c 7 b 2	SA 510 SA 520 SA 530 SA 530 SA 530 SA 530 SA 530	engagements ? Audit Report in Initial Audit Engagement Factor affecting relability of data, while applying analytical procedures Sampling Risk Risk in applying sampling Sampling Risk Statistical Vs Non-Statistical	1 1 1 1 1	160 163 163 163 166 166	V1 V1 V1 V1	Addition Addition
1 43 5 12 1 22 3 12 5 10 5 12	3 c 2 3 c 7 b 2 0	SA 510 SA 520 SA 530 SA 530 SA 530 SA 530 SA 530 SA 530	engagements ? Audit Report in Initial Audit Engagement Factor affecting relability of data, while applying analytical procedures Sampling Risk Risk in applying sampling Sampling Risk Statistical Vs Non-Statistical Sample Selection Method	1 1 1 1 1 1	160 163 163 163 166 166	V1 V1 V1 V1 V1	Addition Addition
1 4: 5 1: 1 3: 1 2: 3 1: 5 10: 5 1:	3 c 2 3 c 7 b 2 0	SA 510 SA 520 SA 530	engagements ? Audit Report in Initial Audit Engagement Factor affecting relability of data, while applying analytical procedures Sampling Risk Risk in applying sampling Sampling Risk Statistical Vs Non-Statistical Sample Selection Method Haphazard Sampling	1 1 1 1 1 1 1	157 160 163 163 166 166 171	V1 V1 V1 V1 V1 V1	Addition Addition
1 4: 5 1: 1 3: 1 2: 3 1: 5 10: 5 1: 5 4:	3 c 2 3 c 7 b 2 0 1 4	SA 510 SA 520 SA 530	engagements? Audit Report in Initial Audit Engagement Factor affecting relability of data, while applying analytical procedures Sampling Risk Risk in applying sampling Sampling Risk Statistical Vs Non-Statistical Sample Selection Method Haphazard Sampling Evaluation of Nature & Cause of Misstatement / Deviation	1 1 1 1 1 1 1	157 160 163 163 163 166 171 172	V1 V1 V1 V1 V1	Addition Addition
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1 43 5 11 1 22 3 12 5 10 5 11 5 11 1 22 1 12 1 14 1 17 1 58 1 39 1 60 1 55 8 2 1 20 1 42 1 20 1 42 1 21 1 8	3 c 2 2 3 c 7 b 2 2 0 1 1 4 1 1 a 6 7 8 8 8	SA 510 SA 520 SA 530 SA 550 SA 550 SA 550 SA 550 SA 550 SA 570 SA 570 SA 570 SA 570 SA 570 SA 580 SA 580	engagements? Audit Report in Initial Audit Engagement Factor affecting relability of data, while applying analytical procedures Sampling Risk Risk in applying sampling Sampling Risk Statistical Vs Non-Statistical Sample Selection Method Haphazard Sampling Evaluation of Nature & Cause of Misstatement / Deviation Risk Assessment in case of Estimates Verifying existence of related party information Sources of related party information Which documents and records should be reviewed Transactions Outside Normal Course of Business Auditor's Responsibility Regarding Subsequent Event happening after balance sheet date till signing audit report Indicators while evaluating going concern assessment. Net worth eroded, financial help expected Reporting on going conern issue when material uncertanity exists CL 1, Fixed Assets Sold / Fixed Asset Discrepancies / Going Concern Written Representation Elements of Management Representation Can WR substitute other audit evidence? Refusal to give written representation Relevance of SA 600 in consolidation	1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1	157 1600 1633 1631 1631 1631 1631 1721 1721 1751 1888 1900 1991 1999 2011 2041 2042 2042 2049 2099	V1 V	Addition Answer improved as per question, more relevant answer included. Addition Addition Amended as per revised SA 570 Applicable for Nov Exams
1 43 5 12 1 3 12 3 12 5 10 5 11 5 11 5 12 1 14 1 15 1 15 1 15 1 15 1 15 1 15 1 15	3 c 2 2 3 c 7 2 5 0 0 1 1 4 4 1 1 1 a 6 6 7 7 8 8 8 7 7 5 6 7 7 8 8 8 7 7 8 8 8 7 7 8 8 8 7 8 7 8	SA 510 SA 520 SA 530 SA 550 SA 550 SA 550 SA 550 SA 550 SA 550 SA 570 SA 570 SA 570 SA 570 SA 570 SA 580 SA 580 SA 580 SA 580 SA 600 SA 600	engagements? Audit Report in Initial Audit Engagement Factor affecting relability of data, while applying analytical procedures Sampling Risk Risk in applying sampling Sampling Risk Statistical Vs Non-Statistical Sample Selection Method Haphazard Sampling Evaluation of Nature & Cause of Misstatement / Deviation Risk Assessment in case of Estimates Verifying existence of related party information Sources of related party information Which documents and records should be reviewed Transactions Outside Normal Course of Business Auditor's Responsibility Regarding Subsequent Event happening after balance sheet date till signing audit report Indicators while evaluating going concern assessment. Net worth eroded, financial help expected Reporting on going conern issue when material uncertanity exists CL 1, Fixed Assets Sold / Fixed Asset Discrepancies / Going Concern Written Representation Elements of Management Representation Can WR substitute other audit evidence? Refusal to give written representation Relevance of SA 600 in consolidation Co-Ordination Between Principal & Branch Auditor Can Statutory Auditor Rely on Report of Internal	1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1	157 1600 1633 1633 1636 1666 1711 1722 1755 1888 1900 1999 2011 2044 2042 2042 2049 2099 2122	V1 V	Addition Addition Answer improved as per question, more relevant answer included. Addition Amended as per revised SA 570 Applicable for Nov Exams Addition Amended as per revised SA 610
1 43 5 12 1 22 3 12 5 14 5 12 5 14 5 12 5 14 1 12 1 14 1 17 1 54 1 44 1 22 1 16 1 25 1 26 1 26 1 27 1 27 1 37 1 38 1 36 1 47 1 20 1 47 1 47 1 47 1 47 1 47 1 47 1 47 1 47	3 c 2 2 3 c 7 2 5 0 0 1 1 4 4 1 1 1 a 6 6 7 7 8 8 8 7 7 5 6 7 7 8 8 8 7 7 8 8 8 7 7 8 8 8 7 8 7 8	SA 510 SA 520 SA 530 SA 550 SA 550 SA 550 SA 550 SA 550 SA 570 SA 570 SA 570 SA 570 SA 580 SA 580 SA 580 SA 580 SA 600 SA 600 SA 600	engagements? Audit Report in Initial Audit Engagement Factor affecting relability of data, while applying analytical procedures Sampling Risk Risk in applying sampling Sampling Risk Statistical Vs Non-Statistical Sample Selection Method Haphazard Sampling Evaluation of Nature & Cause of Misstatement / Deviation Risk Assessment in case of Estimates Verifying existence of related party information Sources of related party information Which documents and records should be reviewed Transactions Outside Normal Course of Business Auditor's Responsibility Regarding Subsequent Event happening after balance sheet date till signing audit report Indicators while evaluating going concern assessment. Net worth eroded, financial help expected Reporting on going conern issue when material uncertanity exists CL 1, Fixed Assets Sold / Fixed Asset Discrepancies / Going Concern Written Representation Elements of Management Representation Can WR substitute other audit evidence? Refusal to give written representation Relevance of SA 600 in consolidation Co-Ordination Between Principal & Branch Auditor Can Statutory Auditor Rely on Report of Internal Auditor?	1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1	157 1600 1633 1633 1636 1666 1711 1722 1755 1888 1888 1900 193 201 204 204 204 204 207 208 209 2122 2166	V1 V	Addition Addition Answer improved as per question, more relevant answer included. Addition Amended as per revised SA 570 Applicable for Nov Exams Addition Amended as per revised SA 610

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_	7	SA 700	Elements of Audit Report	1	222	V 1	In new PM it is given as per revised SA 700 series be is not applicable to Nov 17 exams
	10	SA 700	Certificate Vs Audit Report	1	228		15 HOL applicable to NOV 17 Exallis
8	11	SA 700	Reporting to Shareholder Vs TCWG	1	228		
Ť		577700	The porting to shareholder vs Tevre	-		•	Amended as per revised SA 705 Not Applicable for
8	1	SA 705	Types of Modification	1	229	V 1	Nov 17 Exams
8	8	SA 705	Qualified Audit Report	1			Also see basis para & comparisons at the end
8	9	SA 705	Qualified Audit Report	1	229	V 1	Also see basis para & comparisons at the end
1	47 a	SA 705	Limitation on scope of audit	1	234		·
Ŧ				<u> </u>			Amended as per revised SA 706 Not Applicable for
8	7	SA 706	EMP	1	237	V 1	Nov 17 Exams
1	3 b	SA 710	Responsibility regarding Comparatives	1	239		THE TAX DESCRIPTION OF THE PROPERTY OF THE PRO
	3 5	3,1710	Auditor Responsibility with respect to Corresponding		233	* 1	
1	27 c	SA 710	Figures	1	239	\/ 1	
1	12	SA 710	Corresponding Figures	1	240		
1	31	SA 710	Qualification in previous year audit report.	1	241		
1	50 b	SA 800	Planning Special Purpose Assignments	1	244		Read detailed answer from PM
1	60 d	SA 800	Planning Special Purpose Assignments Planning Special Purpose Assignments	1			Addition
1	60 c	SA 810	Audit of summary financial statements	1	244	V I	Addition
1	51	SRE 2400	Elements of Review Report	1	255	\/ 1	Addition
-+	31	3RE 2400			255	V I	Addition
	45 6	CAE 2400	Factor before accepting assignment of prospective		262		
1	15 b	SAE 3400	financial statements Chapking presentation & displayure of prespective	1	263	٧I	
	ر ا	545 2400	Checking presentation & disclosure of prospective	1 '			A datatory
1	61	SAE 3400	financial information	1	265		Addition
1	10 a	SRS 4410	Engagement letter to compile financial statement	1	285	V 1	
				1 '			
1	59 b	SRS 4410	Omission observed by compiler of financial statements		286		Addition
1	60 a	SRS 4410	Compiler detected understatement of Inventory	1	286		
1	3 d	SRS 4410	Reporting on Compilation Engagement	1	288		Recollect class example of Ramaiha institute
1	37	SRS 4410	Report on Compilation Engagement	1	288		Amendend as per New SRS 4410
1	6 b	SA 240	Overvaluation of Inventory	PM		V 1	
1	9 b	SA 240	No documents to Support a transaction.	PM			Sec 143 (1) / (12) can be applied
1	24	SA 560	Arrears of Salaries of Past 2 years	PM		V 1	Also refer AS 4 & AS 29
1	40	SA 240	Teeming & Lading Fraud	PM		V 1	Added CARO & Sec 143 (12)
\Box			Assessment of Materiality, Aggregated of Uncorrected				
5	2	SA 320	Misstatement	PM		V 1	
5	6	SA 330	Surprise Checks	PM		V 1	
5	8	SA 520	Analytical Procedure in Rental Income / Payroll Costs	PM		V 1	
6	29 b	SA 600	Also include reference to power to visit branch	PM		V 1	
Ť			Huge difference between control account and				
6	37	SA 240	subsidiary records	PM		V 1	
7	1 iii	SA 620	Relying on Advocate for Income Tax	PM		V 1	
8	11	SA 706	Qualification Vs EMP	PM		V 1	
4	2	EDP	Audit Trial Loss & Compensation	2	2	V 2	
4	3	EDP	Loss of Audit Trail & Query Based Reports	2		_	Read PM answer also.
4	4	EDP	OLRT Vs Batch Processing	2		V 2	incour in answer also.
4	8	EDP	Online Computer System	2		V 2	
-	- 0	EBI	Offine Computer System		7	V 2	
10	2	Audit of Consol	Responsibility of consolidated financial statements	2	Δ	V 2	Amended as per new chapter of consolidation
4	1	EDP	Financial Accounting not Computerised	2		V 2	Amended as per new chapter of consolidation
10	3	Audit of Consol	Permanent Consolidated Financial Adjustment	2	_		Amended as per new chapter of consolidation
4	14	EDP	Uses of CAAT	2		V 2	
4	9	EDP		2		V 2	
4	5	EDP	Consideration of Factors in use of CAAT Control Procedure in Implementing CAAT				
-			recontrol Procedure in implementing CAAT		40		
	1	Audit of Concol	Current Concolidated Adjustment	2	19		Amondod or now now skames of carealistation
-	10	Audit of Consol	Current Consolidated Adjustment	3	8	V 2	Amended as per new chapter of consolidation
6	18	Dividend	Checking source of dividend	3 4	8	V 2 V 2	Amended as per new chapter of consolidation
6	38	Dividend Dividend	Checking source of dividend Maximum Limit to transfer to general reserve	3 4 4	8 1 1	V 2	
6 6	38 50	Dividend Dividend Dividend	Checking source of dividend Maximum Limit to transfer to general reserve Cancellation of recommended dividend	3 4 4 4	8 1 1	V 2 V 2 V 2	Amended as per new chapter of consolidation Addition
6 6 6	38 50 19 a	Dividend Dividend Dividend Dividend	Checking source of dividend Maximum Limit to transfer to general reserve Cancellation of recommended dividend Interim Dividend	3 4 4 4 4	8 1 1 1 2	V 2 V 2 V 2 V 2	
6 6 6 6 21	38 50 19 a 7	Dividend Dividend Dividend Dividend Dividend Peer Review	Checking source of dividend Maximum Limit to transfer to general reserve Cancellation of recommended dividend Interim Dividend Objectives of Peer Review	3 4 4 4 4 5	8 1 1 1 2	V 2 V 2 V 2 V 2 V 2	
6 6 6 21 21	38 50 19 a 7 8	Dividend Dividend Dividend Dividend Peer Review Peer Review	Checking source of dividend Maximum Limit to transfer to general reserve Cancellation of recommended dividend Interim Dividend Objectives of Peer Review Short Note Peer Review	3 4 4 4 4 5 5	8 1 1 2 1 1	V 2 V 2 V 2 V 2 V 2 V 2	
6 6 6 21 21	38 50 19 a 7 8	Dividend Dividend Dividend Dividend Peer Review Peer Review Peer Review	Checking source of dividend Maximum Limit to transfer to general reserve Cancellation of recommended dividend Interim Dividend Objectives of Peer Review Short Note Peer Review Scope of Peer Review	3 4 4 4 4 5 5 5	8 1 1 1 2 1 1 1	V 2 V 2 V 2 V 2 V 2 V 2 V 2	
6 6 6 21 21 21	38 50 19 a 7 8 1	Dividend Dividend Dividend Dividend Peer Review Peer Review Peer Review Peer Review	Checking source of dividend Maximum Limit to transfer to general reserve Cancellation of recommended dividend Interim Dividend Objectives of Peer Review Short Note Peer Review Scope of Peer Review Exclusions from Scope of Peer Review	3 4 4 4 4 5 5 5 5	8 1 1 1 2 1 1 2 2	V 2 V 2 V 2 V 2 V 2 V 2 V 2 V 2	Addition
6 6 6 21 21 21 21	38 50 19 a 7 8 1 10 5	Dividend Dividend Dividend Dividend Peer Review Peer Review Peer Review Peer Review Peer Review Peer Review	Checking source of dividend Maximum Limit to transfer to general reserve Cancellation of recommended dividend Interim Dividend Objectives of Peer Review Short Note Peer Review Scope of Peer Review Exclusions from Scope of Peer Review Collection of Evidence	3 4 4 4 4 5 5 5 5	8 1 1 2 1 1 2 2 4	V 2 V 2 V 2 V 2 V 2 V 2 V 2 V 2	Addition Methods are prescribed at the end of concept
6 6 6 21 21 21 21	38 50 19 a 7 8 1	Dividend Dividend Dividend Dividend Peer Review Peer Review Peer Review Peer Review	Checking source of dividend Maximum Limit to transfer to general reserve Cancellation of recommended dividend Interim Dividend Objectives of Peer Review Short Note Peer Review Scope of Peer Review Exclusions from Scope of Peer Review Collection of Evidence Preliminary Report	3 4 4 4 4 5 5 5 5	8 1 1 2 1 1 2 2 4	V 2 V 2 V 2 V 2 V 2 V 2 V 2 V 2	Addition
6 6 6 21 21 21 21	38 50 19 a 7 8 1 10 5	Dividend Dividend Dividend Dividend Peer Review Peer Review Peer Review Peer Review Peer Review Peer Review	Checking source of dividend Maximum Limit to transfer to general reserve Cancellation of recommended dividend Interim Dividend Objectives of Peer Review Short Note Peer Review Scope of Peer Review Exclusions from Scope of Peer Review Collection of Evidence Preliminary Report Management Audit & Operational Audit are	3 4 4 4 4 5 5 5 5	8 1 1 1 2 1 1 2 2 4 4	V 2 V 2 V 2 V 2 V 2 V 2 V 2 V 2	Addition Methods are prescribed at the end of concept Refer Chart Given
6 6 6 6 6 221 221 221 221 221	38 50 19 a 7 8 1 10 5 9	Dividend Dividend Dividend Dividend Peer Review Peer Review Peer Review Peer Review Peer Review Peer Review	Checking source of dividend Maximum Limit to transfer to general reserve Cancellation of recommended dividend Interim Dividend Objectives of Peer Review Short Note Peer Review Scope of Peer Review Exclusions from Scope of Peer Review Collection of Evidence Preliminary Report Management Audit & Operational Audit are Complementary	3 4 4 4 4 5 5 5 5 5 5	8 1 1 1 2 1 1 2 2 2 4 4	V 2 V 2 V 2 V 2 V 2 V 2 V 2 V 2 V 2 V 2	Addition Methods are prescribed at the end of concept
6 6 6 6 21 21 221 221 221 221	38 50 19 a 7 8 1 10 5 9	Dividend Dividend Dividend Dividend Dividend Peer Review	Checking source of dividend Maximum Limit to transfer to general reserve Cancellation of recommended dividend Interim Dividend Objectives of Peer Review Short Note Peer Review Scope of Peer Review Exclusions from Scope of Peer Review Collection of Evidence Preliminary Report Management Audit & Operational Audit are	3 4 4 4 4 5 5 5 5 5 5	8 1 1 2 1 1 2 2 4 4	V 2 V 2 V 2 V 2 V 2 V 2 V 2 V 2 V 2 V 2	Addition Methods are prescribed at the end of concept Refer Chart Given
6 6 6 6 221 221 221 221 221 19	38 50 19 a 7 8 1 10 5 9	Dividend Dividend Dividend Dividend Peer Review M&O Audit	Checking source of dividend Maximum Limit to transfer to general reserve Cancellation of recommended dividend Interim Dividend Objectives of Peer Review Short Note Peer Review Scope of Peer Review Exclusions from Scope of Peer Review Collection of Evidence Preliminary Report Management Audit & Operational Audit are Complementary	3 4 4 4 4 5 5 5 5 5 5	8 1 1 2 1 1 2 2 4 4	V 2 V 2 V 2 V 2 V 2 V 2 V 2 V 2 V 2 V 2	Addition Methods are prescribed at the end of concept Refer Chart Given
6 6 6 6 221 221 221 221 221 19 19	38 50 19 a 7 8 1 10 5 9	Dividend Dividend Dividend Dividend Dividend Peer Review Meer Review M&O Audit M&O Audit	Checking source of dividend Maximum Limit to transfer to general reserve Cancellation of recommended dividend Interim Dividend Objectives of Peer Review Short Note Peer Review Scope of Peer Review Exclusions from Scope of Peer Review Collection of Evidence Preliminary Report Management Audit & Operational Audit are Complementary Behavioral Aspects in Management Audit	3 4 4 4 4 5 5 5 5 5 5 6 6	8 1 1 2 1 1 2 2 2 4 4 1 6	V 2 V 2 V 2 V 2 V 2 V 2 V 2 V 2 V 2 V 2	Addition Methods are prescribed at the end of concept Refer Chart Given
6 6 6 6 221 221 221 221 221 19 19	38 50 19 a 7 8 1 10 5 9	Dividend Dividend Dividend Dividend Dividend Peer Review M&O Audit M&O Audit	Checking source of dividend Maximum Limit to transfer to general reserve Cancellation of recommended dividend Interim Dividend Objectives of Peer Review Short Note Peer Review Scope of Peer Review Exclusions from Scope of Peer Review Collection of Evidence Preliminary Report Management Audit & Operational Audit are Complementary Behavioral Aspects in Management Audit Objective & Scope of Operational Audit	3 4 4 4 4 5 5 5 5 5 5 6 6 6	8 1 1 2 1 1 2 2 2 4 4 1 6 10 10	V 2 V 2 V 2 V 2 V 2 V 2 V 2 V 2 V 2 V 2	Addition Methods are prescribed at the end of concept Refer Chart Given
6 6 6 6 21 221 221 221 221 21 19 19 19	38 50 19 a 7 8 1 10 5 9	Dividend Dividend Dividend Dividend Dividend Peer Review Peer Review Peer Review Peer Review Peer Review Peer Review Meer Review Peer Action Meo Audit Meo Audit Meo Audit	Checking source of dividend Maximum Limit to transfer to general reserve Cancellation of recommended dividend Interim Dividend Objectives of Peer Review Short Note Peer Review Scope of Peer Review Exclusions from Scope of Peer Review Collection of Evidence Preliminary Report Management Audit & Operational Audit are Complementary Behavioral Aspects in Management Audit Objective & Scope of Operational Audit	3 4 4 4 4 5 5 5 5 5 5 6 6 6	8 1 1 2 1 1 2 2 2 4 4 1 6 10 10 11	V 2 V 2 V 2 V 2 V 2 V 2 V 2 V 2 V 2 V 2	Addition Methods are prescribed at the end of concept Refer Chart Given
6 6 6 6 21 21 21 21 21 21 21 21 21 21 21 21 21	38 50 19 a 7 8 1 10 5 9 15 5 2 10 4	Dividend Dividend Dividend Dividend Dividend Peer Review Peer Review Peer Review Peer Review Peer Review Peer Review Med Audit M&O Audit M&O Audit M&O Audit M&O Audit M&O Audit M&O Audit	Checking source of dividend Maximum Limit to transfer to general reserve Cancellation of recommended dividend Interim Dividend Objectives of Peer Review Short Note Peer Review Scope of Peer Review Exclusions from Scope of Peer Review Collection of Evidence Preliminary Report Management Audit & Operational Audit are Complementary Behavioral Aspects in Management Audit Objective & Scope of Operational Audit Objectives of Operational Audit Operational Audit Vs Internal Audit	3 4 4 4 4 5 5 5 5 5 5 6 6 6 6	8 1 1 2 1 1 2 2 2 4 4 1 6 10 10 11	V 2 V 2 V 2 V 2 V 2 V 2 V 2 V 2 V 2 V 2	Addition Methods are prescribed at the end of concept Refer Chart Given Addition
6 6 6 6 21 21 21 21 21 21 21 21 19 19 19 19	38 50 19 a 7 8 1 10 5 9 15 5 2 10 4 7 7 7	Dividend Dividend Dividend Dividend Dividend Peer Review Peer Review Peer Review Peer Review Peer Review Peer Review Mac Audit	Checking source of dividend Maximum Limit to transfer to general reserve Cancellation of recommended dividend Interim Dividend Objectives of Peer Review Short Note Peer Review Scope of Peer Review Exclusions from Scope of Peer Review Collection of Evidence Preliminary Report Management Audit & Operational Audit are Complementary Behavioral Aspects in Management Audit Objective & Scope of Operational Audit Objectives of Operational Audit Operational Audit Vs Internal Audit Financial Audit Vs Operational Audit Short Note on Corporate Governance	3 4 4 4 5 5 5 5 5 6 6 6 6	88 11 1 1 1 1 2 2 1 1 1 1 1 1 1 1 1 1 1	V 2 V 2 V 2 V 2 V 2 V 2 V 2 V 2 V 2 V 2	Addition Methods are prescribed at the end of concept Refer Chart Given Addition Amended as per LODR 2015
6 6 6 6 21 21 21 21 21 21 21 21 9 19 19 19 9	38 50 19 a 7 8 1 10 5 9 15 5 2 10 4 7 8	Dividend Dividend Dividend Dividend Dividend Dividend Peer Review Peer Review Peer Review Peer Review Peer Review Peer Review M&O Audit Corp Gov Corp Gov	Checking source of dividend Maximum Limit to transfer to general reserve Cancellation of recommended dividend Interim Dividend Objectives of Peer Review Short Note Peer Review Scope of Peer Review Exclusions from Scope of Peer Review Collection of Evidence Preliminary Report Management Audit & Operational Audit are Complementary Behavioral Aspects in Management Audit Objective & Scope of Operational Audit Objectives of Operational Audit Operational Audit Vs Internal Audit Financial Audit Vs Operational Audit Short Note on Corporate Governance Issues addressed in LODR	3 4 4 4 5 5 5 5 5 5 6 6 6 6 6	88811111111111111111111111111111111111	V 2 V 2 V 2 V 2 V 2 V 2 V 2 V 2 V 2 V 2	Addition Methods are prescribed at the end of concept Refer Chart Given Addition Amended as per LODR 2015 Addition
6 6 6 6 21 21 21 21 21 21 9 19 19 19 9 9 9 9	38 50 19 a 7 8 1 10 5 9 15 5 2 10 4 7 7 8 8	Dividend Dividend Dividend Dividend Dividend Dividend Peer Review Peer Review Peer Review Peer Review Peer Review Peer Review M&O Audit M&O CORDEN M&O Audit M&O CORDEN M&O AUDIT MORRIANIE CORDEN CORDE	Checking source of dividend Maximum Limit to transfer to general reserve Cancellation of recommended dividend Interim Dividend Objectives of Peer Review Short Note Peer Review Scope of Peer Review Exclusions from Scope of Peer Review Collection of Evidence Preliminary Report Management Audit & Operational Audit are Complementary Behavioral Aspects in Management Audit Objective & Scope of Operational Audit Objectives of Operational Audit Financial Audit Vs Internal Audit Financial Audit Vs Operational Audit Short Note on Corporate Governance Issues addressed in LODR Constitution of Audit Committee	3 4 4 4 5 5 5 5 5 6 6 6 6	88 11 11 12 2 2 11 11 12 11 11 11 15 15 16 16 16 16 17 17 17 17 17 17 17 17 17 17 17 17 17	V 2 V 2 V 2 V 2 V 2 V 2 V 2 V 2 V 2 V 2	Addition Methods are prescribed at the end of concept Refer Chart Given Addition Amended as per LODR 2015 Addition Sec 177
6 6 6 21 21 21 21 21 21 9 19 19 19 19 9 9	38 50 19 a 7 8 1 10 5 9 15 5 2 10 4 7 8	Dividend Dividend Dividend Dividend Dividend Dividend Peer Review Peer Review Peer Review Peer Review Peer Review Peer Review M&O Audit Corp Gov Corp Gov	Checking source of dividend Maximum Limit to transfer to general reserve Cancellation of recommended dividend Interim Dividend Objectives of Peer Review Short Note Peer Review Scope of Peer Review Exclusions from Scope of Peer Review Collection of Evidence Preliminary Report Management Audit & Operational Audit are Complementary Behavioral Aspects in Management Audit Objective & Scope of Operational Audit Objectives of Operational Audit Operational Audit Vs Internal Audit Financial Audit Vs Operational Audit Short Note on Corporate Governance Issues addressed in LODR	3 4 4 4 5 5 5 5 5 5 6 6 6 6 6	88 11 11 12 2 2 11 11 12 11 11 11 15 15 16 16 16 16 17 17 17 17 17 17 17 17 17 17 17 17 17	V 2 V 2 V 2 V 2 V 2 V 2 V 2 V 2 V 2 V 2	Addition Methods are prescribed at the end of concept Refer Chart Given Addition Amended as per LODR 2015 Addition
6 6 6 6 21 21 21 21 21 21 21 21 9 19 19 19 9 9 9	38 50 19 a 7 8 1 10 5 9 15 5 2 10 4 7 8 8 1	Dividend Dividend Dividend Dividend Dividend Peer Review Peer Review Peer Review Peer Review Peer Review Peer Review M&O Audit Corp Gov Corp Gov Corp Gov Corp Gov	Checking source of dividend Maximum Limit to transfer to general reserve Cancellation of recommended dividend Interim Dividend Objectives of Peer Review Short Note Peer Review Scope of Peer Review Exclusions from Scope of Peer Review Collection of Evidence Preliminary Report Management Audit & Operational Audit are Complementary Behavioral Aspects in Management Audit Objective & Scope of Operational Audit Objectives of Operational Audit Operational Audit Vs Internal Audit Financial Audit Vs Operational Audit Short Note on Corporate Governance Issues addressed in LODR Constitution of Audit Committee Number of meetings of audit committee	3 4 4 4 4 5 5 5 5 5 6 6 6 6 6 6 7 7 7	88 11 11 22 11 12 22 44 44 10 10 11 11 12 11 15 55	V 2 V 2 V 2 V 2 V 2 V 2 V 2 V 2 V 2 V 2	Addition Methods are prescribed at the end of concept Refer Chart Given Addition Amended as per LODR 2015 Addition Sec 177 Amended as per LODR 2015
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6 6 6 21 21 21 21 21 21 9 19 9 9 9 9 9 9 9 9	38 50 19 a 7 8 1 10 5 9 15 5 2 10 4 7 7 8 1 1 2	Dividend Dividend Dividend Dividend Dividend Dividend Peer Review Peer Review Peer Review Peer Review Peer Review Peer Review M&O Audit M&O Audit M&O Audit M&O Audit M&O Audit Corp Gov Corp Gov Corp Gov Corp Gov Corp Gov	Checking source of dividend Maximum Limit to transfer to general reserve Cancellation of recommended dividend Interim Dividend Objectives of Peer Review Short Note Peer Review Exclusions from Scope of Peer Review Collection of Evidence Preliminary Report Management Audit & Operational Audit are Complementary Behavioral Aspects in Management Audit Objective & Scope of Operational Audit Objective & Scope of Operational Audit Short Note on Corporate Governance Issues addressed in LODR Constitution of Audit Committee Number of meetings of audit committee Features of Qualified & Independent Audit Committee Mandatory Review by Audit Committee	3 4 4 4 4 5 5 5 5 5 5 6 6 6 6 6 7 7 7 7	88 11 11 12 22 44 44 11 16 66 100 110 111 12 11 15 55	V 2 V 2 V 2 V 2 V 2 V 2 V 2 V 2 V 2 V 2	Addition Methods are prescribed at the end of concept Refer Chart Given Addition Amended as per LODR 2015 Addition Sec 177 Amended as per LODR 2015
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2 7 ASPP Developing overall audit plan PM before issuing SA s. We have to read this also. Read answer once, now imagine complete production process from start till end and number points in sequence, it will be easier to remember. Similar to Understanding Entity & Its Environment as per SA 3, this is old content from module, which was prepared before issuing SA s. We have to read this also. PM sequence, it will be easier to remember. Similar to Understanding Entity & Its Environment as per SA 3, this is old content from module, which was prepared before issuing SA s. We have to read this also. Read answer once, now imagine going to new client and number points in sequence in which you will go	3 3 3 3 7 7 7 7 7 7 1 1	26 8 6 10 13 1 4 4 6 5 5 2 2 2 3 1 2 3 3 3 3 3 3 3 3 3 3 3 3 3 3	i a b	Tax Audit SOX SOX SOX SOX SOX Liablity of Auditor Auditor Misc. Invest & DD	8 Provisions of SOX suitable for Indian Corporates Corporate Accountability & Penalties Corporate Responsibility Auditing Standards of PCAOB Misstatement in Prospectus / Sec 35 Misstatement in Prospectus / Sec 35 Criminal Liabilities Gross Negligence Unlawful Acts of Clients Review of Accounting Policy Frauds through suppliers ledger General Matters in Considering New Engagements Walk Through Test Cut Off Procedures Audit Strategy as backbone of Audit Audit programme for revenue & expenditure of	19 19 19 20 20 20 20 PM PM PM	1 1 2 2 2 3 3 2 2 3 3 6 5 7 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1	V 2 V 2 V 2 V 1 V 1 V 1 V 2 V 2	Read answer once, now imagine going to new client and number points in sequence in which you will go and collect information, it will be easier to remember. Take overview of ICS before actual checking, this concepts not covered in SA 315 or 330. What information should be collected while performing audit strategy? It is given as per old theory of module. SA 300 Points also relevant
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2 8 ASPP Sudden increase scrap sales PM sequence, it will be easier to remember. Similar to Understanding Entity & Its Environment as per SA 3, this is old content from module, which was prepared before issuing SA s. We have to read this also. Read answer once, now imagine going to new client and number points in sequence in which you will go	3 3 3 3 3 7 7 7 7 7 7 7 1 1 1 2 2 2 2 2	266 886 66100 13311 4466 5522 2223 3355	i a b	Tax Audit SOX SOX SOX SOX SOX Liablity of Auditor Misc. Invest & DD ASPP RA & ICS Misc. ASPP	8 Provisions of SOX suitable for Indian Corporates Corporate Accountability & Penalties Corporate Responsibility Auditing Standards of PCAOB Misstatement in Prospectus / Sec 35 Misstatement in Prospectus / Sec 35 Criminal Liabilities Gross Negligence Unlawful Acts of Clients Review of Accounting Policy Frauds through suppliers ledger General Matters in Considering New Engagements Walk Through Test Cut Off Procedures Audit Strategy as backbone of Audit Audit programme for revenue & expenditure of multiplex	19 19 19 20 20 20 20 PM PM PM PM	1 1 2 2 2 3 3 2 2 3 3 6 5 7 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1	V 2 V 2 V 2 V 1 V 1 V 1 V 2 V 2	Read answer once, now imagine going to new client and number points in sequence in which you will go and collect information, it will be easier to remember. Take overview of ICS before actual checking, this concepts not covered in SA 315 or 330. What information should be collected while performing audit strategy? It is given as per old theory of module. SA 300 Points also relevant Similar to preparing Audit Strategy as per SA 300, this is old content from module, which was prepared before issuing SA s. We have to read this also.
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2 9 a ASPP General Matters in Considering New Engagements PM also. Read answer once, now imagine going to new client and number points in sequence in which you will go	3 3 3 3 7 7 7 7 7 7 7 1 1 1 2 2 2 2 2	26 8 6 100 13 1 4 6 5 2 2 1 2 3 3 5	i a b	Tax Audit SOX SOX SOX SOX SOX Liablity of Auditor Auditor Misc. Invest & DD ASPP RA & ICS Misc. ASPP ASPP	8 Provisions of SOX suitable for Indian Corporates Corporate Accountability & Penalties Corporate Responsibility Auditing Standards of PCAOB Misstatement in Prospectus / Sec 35 Misstatement in Prospectus / Sec 35 Criminal Liabilities Gross Negligence Unlawful Acts of Clients Review of Accounting Policy Frauds through suppliers ledger General Matters in Considering New Engagements Walk Through Test Cut Off Procedures Audit Strategy as backbone of Audit Audit programme for revenue & expenditure of multiplex Developing overall audit plan	19 19 19 20 20 20 PM PM PM PM PM PM	1 1 2 2 2 3 3 2 2 3 3 6 5 7 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1	V 2 V 2 V 2 V 1 V 1 V 1 V 2 V 2	Read answer once, now imagine going to new client and number points in sequence in which you will go and collect information, it will be easier to remember. Take overview of ICS before actual checking, this concepts not covered in SA 315 or 330. What information should be collected while performing audit strategy? It is given as per old theory of module. SA 300 Points also relevant Similar to preparing Audit Strategy as per SA 300, this is old content from module, which was prepared before issuing SA s. We have to read this also. Read answer once, now imagine complete production process from start till end and number points in sequence, it will be easier to remember. Similar to Understanding Entity & Its Environment as
Read answer once, now imagine going to new client and number points in sequence in which you will go	3 3 3 3 7 7 7 7 7 7 7 1 1 1 2 2 2 2 2	26 8 6 100 13 1 4 6 5 2 2 1 2 3 3 5	i a b	Tax Audit SOX SOX SOX SOX SOX Liablity of Auditor Auditor Misc. Invest & DD ASPP RA & ICS Misc. ASPP ASPP	8 Provisions of SOX suitable for Indian Corporates Corporate Accountability & Penalties Corporate Responsibility Auditing Standards of PCAOB Misstatement in Prospectus / Sec 35 Misstatement in Prospectus / Sec 35 Criminal Liabilities Gross Negligence Unlawful Acts of Clients Review of Accounting Policy Frauds through suppliers ledger General Matters in Considering New Engagements Walk Through Test Cut Off Procedures Audit Strategy as backbone of Audit Audit programme for revenue & expenditure of multiplex Developing overall audit plan	19 19 19 20 20 20 PM PM PM PM PM PM	1 1 2 2 2 3 3 2 2 3 3 6 5 7 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1	V 2 V 2 V 2 V 1 V 1 V 1 V 2 V 2	Read answer once, now imagine going to new client and number points in sequence in which you will go and collect information, it will be easier to remember. Take overview of ICS before actual checking, this concepts not covered in SA 315 or 330. What information should be collected while performing audit strategy? It is given as per old theory of module. SA 300 Points also relevant Similar to preparing Audit Strategy as per SA 300, this is old content from module, which was prepared before issuing SA s. We have to read this also. Read answer once, now imagine complete production process from start till end and number points in sequence, it will be easier to remember. Similar to Understanding Entity & Its Environment as per SA 3, this is old content from module, which was
and number points in sequence in which you will go	3 3 3 3 7 7 7 7 7 7 7 1 1 1 2 2 2 2 2 2 2	26 8 6 100 13 1 4 4 6 5 2 1 1 2 3 5 7	i a b	Tax Audit SOX SOX SOX SOX SOX SOX Liablity of Auditor Misc. Invest & DD ASPP RA & ICS Misc. ASPP ASPP	8 Provisions of SOX suitable for Indian Corporates Corporate Accountability & Penalties Corporate Responsibility Auditing Standards of PCAOB Misstatement in Prospectus / Sec 35 Misstatement in Prospectus / Sec 35 Criminal Liabilities Gross Negligence Unlawful Acts of Clients Review of Accounting Policy Frauds through suppliers ledger General Matters in Considering New Engagements Walk Through Test Cut Off Procedures Audit Strategy as backbone of Audit Audit programme for revenue & expenditure of multiplex Developing overall audit plan Sudden increase scrap sales	19 19 19 20 20 20 PM PM PM PM PM PM	1 1 2 2 2 3 3 2 2 3 3 6 5 7 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1	V 2 V 2 V 2 V 1 V 1 V 1 V 2 V 2	Read answer once, now imagine going to new client and number points in sequence in which you will go and collect information, it will be easier to remember. Take overview of ICS before actual checking, this concepts not covered in SA 315 or 330. What information should be collected while performing audit strategy? It is given as per old theory of module. SA 300 Points also relevant Similar to preparing Audit Strategy as per SA 300, this is old content from module, which was prepared before issuing SA s. We have to read this also. Read answer once, now imagine complete production process from start till end and number points in sequence, it will be easier to remember. Similar to Understanding Entity & Its Environment as per SA 3, this is old content from module, which was prepared before issuing SA s. We have to read this
and number points in sequence in which you will go	3 3 3 3 7 7 7 7 7 7 7 1 1 1 2 2 2 2 2 2 2	26 8 6 100 13 1 4 4 6 5 2 1 1 2 3 5 7	i a b	Tax Audit SOX SOX SOX SOX SOX SOX Liablity of Auditor Misc. Invest & DD ASPP RA & ICS Misc. ASPP ASPP	8 Provisions of SOX suitable for Indian Corporates Corporate Accountability & Penalties Corporate Responsibility Auditing Standards of PCAOB Misstatement in Prospectus / Sec 35 Misstatement in Prospectus / Sec 35 Criminal Liabilities Gross Negligence Unlawful Acts of Clients Review of Accounting Policy Frauds through suppliers ledger General Matters in Considering New Engagements Walk Through Test Cut Off Procedures Audit Strategy as backbone of Audit Audit programme for revenue & expenditure of multiplex Developing overall audit plan Sudden increase scrap sales	19 19 19 20 20 20 PM PM PM PM PM PM	1 1 2 2 2 3 3 2 2 3 3 6 5 7 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1	V 2 V 2 V 2 V 1 V 1 V 1 V 2 V 2	Read answer once, now imagine going to new client and number points in sequence in which you will go and collect information, it will be easier to remember. Take overview of ICS before actual checking, this concepts not covered in SA 315 or 330. What information should be collected while performing audit strategy? It is given as per old theory of module. SA 300 Points also relevant Similar to preparing Audit Strategy as per SA 300, this is old content from module, which was prepared before issuing SA s. We have to read this also. Read answer once, now imagine complete production process from start till end and number points in sequence, it will be easier to remember. Similar to Understanding Entity & Its Environment as per SA 3, this is old content from module, which was prepared before issuing SA s. We have to read this
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2 9 b ASPP Major Source of Information about clients Business PM and collect information, it will be easier to remember.	3 3 3 3 7 7 7 7 7 7 7 1 1 1 2 2 2 2 2 2 2	26 8 6 100 13 1 4 4 6 5 2 1 1 2 3 5 7	i a b	Tax Audit SOX SOX SOX SOX SOX SOX Liablity of Auditor Misc. Invest & DD ASPP RA & ICS Misc. ASPP ASPP	8 Provisions of SOX suitable for Indian Corporates Corporate Accountability & Penalties Corporate Responsibility Auditing Standards of PCAOB Misstatement in Prospectus / Sec 35 Misstatement in Prospectus / Sec 35 Criminal Liabilities Gross Negligence Unlawful Acts of Clients Review of Accounting Policy Frauds through suppliers ledger General Matters in Considering New Engagements Walk Through Test Cut Off Procedures Audit Strategy as backbone of Audit Audit programme for revenue & expenditure of multiplex Developing overall audit plan Sudden increase scrap sales	19 19 19 20 20 20 PM PM PM PM PM PM	1 1 2 2 2 3 3 2 2 3 3 6 5 7 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1	V 2 V 2 V 2 V 1 V 1 V 1 V 2 V 2	Read answer once, now imagine going to new client and number points in sequence in which you will go and collect information, it will be easier to remember. Take overview of ICS before actual checking, this concepts not covered in SA 315 or 330. What information should be collected while performing audit strategy? It is given as per old theory of module. SA 300 Points also relevant Similar to preparing Audit Strategy as per SA 300, this is old content from module, which was prepared before issuing SA s. We have to read this also. Read answer once, now imagine complete production process from start till end and number points in sequence, it will be easier to remember. Similar to Understanding Entity & Its Environment as per SA 3, this is old content from module, which was prepared before issuing SA s. We have to read this also. Read answer once, now imagine going to new client
	3 3 3 3 7 7 7 7 7 7 7 1 1 1 2 2 2 2 2 2	26 8 8 6 6 100 13 1 4 4 6 5 5 2 2 2 2 2 2 3 5 7 7 8 8 8 9 9 9 9 9 9 9 9 9 9 9 9 9 9 9	i a b b	Tax Audit SOX SOX SOX SOX SOX Liablity of Auditor Misc. Invest & DD ASPP RA & ICS Misc. ASPP ASPP ASPP	8 Provisions of SOX suitable for Indian Corporates Corporate Accountability & Penalties Corporate Responsibility Auditing Standards of PCAOB Misstatement in Prospectus / Sec 35 Misstatement in Prospectus / Sec 35 Criminal Liabilities Gross Negligence Unlawful Acts of Clients Review of Accounting Policy Frauds through suppliers ledger General Matters in Considering New Engagements Walk Through Test Cut Off Procedures Audit Strategy as backbone of Audit Audit programme for revenue & expenditure of multiplex Developing overall audit plan Sudden increase scrap sales General Matters in Considering New Engagements	19 19 19 20 20 20 PM PM PM PM PM PM PM	1 1 2 2 2 3 3 2 2 3 3 6 5 7 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1	V 2 V 2 V 2 V 1 V 1 V 1 V 2 V 2	Read answer once, now imagine going to new client and number points in sequence in which you will go and collect information, it will be easier to remember. Take overview of ICS before actual checking, this concepts not covered in SA 315 or 330. What information should be collected while performing audit strategy? It is given as per old theory of module. SA 300 Points also relevant Similar to preparing Audit Strategy as per SA 300, this is old content from module, which was prepared before issuing SA s. We have to read this also. Read answer once, now imagine complete production process from start till end and number points in sequence, it will be easier to remember. Similar to Understanding Entity & Its Environment as per SA 3, this is old content from module, which was prepared before issuing SA s. We have to read this also. Read answer once, now imagine going to new client and number points in sequence in which you will go

2								
	10		ASPP	Audit Programme for Transportation Charges	PM			
	11		ASPP	Audit Programme for P&M / Tools	PM			
2	12		ASPP	Audit Strategy for Online Business	PM			
2	13		ASPP	Internal Audit Plan	PM			Addition
3	3		RA & ICS	Effectiveness of Internal Check	PM			Work of One Checked by another
								Imagine flow of transaction and use trick of vouching
3	5		RA & ICS	ICS over ticket sell & collection	PM			to write answer.
3	7		RA & ICS	ICS Objectives	PM			Like Assertions
3	15		RA & ICS	ICS Objectives	PM			
3	16		RA & ICS	Internal Check System	PM			Addition
4	6		EDP	Problems in implementing ICS in EDP	PM		V 2	
4	7		EDP	Effective Computer Audit Programme	PM		V 2	
4	10		EDP	Evidence Collection & Evaluation in EDP	PM		V 2	
4	11		EDP	Major Clauses of Control in EDP	PM		V 2	
4	12		EDP	Types of Controls	PM		V 2	
4	13		EDP	Risk Assessment in EDP	PM		V 2	
4	15		EDP	Reliability of EDP Controls	PM		V 2	
5	9		Misc.	Vouching of Advertisement Expense	PM			
5	13		RA & ICS	General Steps in Risk Based Audit	PM			
- 1	- 13		To Cares	General Steps III Nisk Based Addit	1			Amended as per LODR 2015
9	6		Corp Gov	Independent Director	PM		V 2	Study from Law Notes
			Corp Gov	independent birector	11111		V Z	Study from Law Notes
10	6		Audit of Consol	Control Over Board	PM		V/2	General Requirements of Consolidation are explained
	- 0		Addit of Consol	Control Over Board	PIVI		V Z	
			Accella of Docales	Advanced BOT COM	D. 4			Majority points are same as we see in normal loan
11	4	d	Audit of Banks	Advances to DOT COM	PM	\vdash	v 2	given.
11	10		Audit of Banks	Vostro - Nostro Account	PM			This is same as studied in SFM
16	5		Cost Audit	Reconciliation of Cost & Financial Accounts	PM	\vdash	V 2	Constitution and the second se
					_			Specify common points in audit report, as explained in
17	9		Mutual Fund	Audit Report of mutual Fund	PM	_		lectures.
17	14		Env & Energ	Environment Impact Assessment	PM		V 2	
				Matters to be reported in respect of Special Audit of				
17	15		Invest & DD	Non Corporate Borrower	PM		V 2	
19	3		M&O Audit	MAQ and Examples	PM	_	V 2	
19	6		M&O Audit	Management Audit Programme	PM	_	V 2	
19	8		M&O Audit	Summary Written Report	PM		V 2	
19	9		M&O Audit	Tackling hostile Management	PM		V 2	
19	11		M&O Audit	High attrition rate	PM		V 2	
19	12		M&O Audit	Error in Invoice Vs Operational Auditor	PM		V 2	
				Due Diligence, Focus on undervalued liabilities &				
20	7		Invest & DD	overvalued assets	PM		V 2	
20	8		Invest & DD	Increasing Sales But Decreasing Profits	PM		V 2	
20	9		Invest & DD	Embezzlement in Cash Receipts	PM		V 2	
20	11		Invest & DD	Frauds through suppliers ledger	PM		V 2	
20	12		Invest & DD	Due Diligence, Focus on overvalued assets	PM		V 2	
20	13		Invest & DD	Embezzlement in Cash Receipts	PM	_	V 2	
20	14		Invest & DD	Future maintainable Sales	PM	_	V 2	
20	15		Invest & DD	Investigation under 210 & 213	PM		V 2	
-20	- 13		IIIVEST CLUB	investigation under 210 d 215	1111		-	Give reference of all documents covered in
21	2		Peer Review	Technical, ethical and professional standards	PM		V/2	Professional Pronouncements
-21			reel Keview	reclinical, echical and professional standards	FIVI		V Z	Policy-Communication-Monitoring-Review for
21	2		Dans Barriour	Charling Independence in Deer Pavieur	PM		.,,	, ,
21	3		Peer Review	Checking Independence in Peer Review	PIVI		V Z	Independence
								Fallow this flow
								Follow this flow
								Contains O Brandon for Audit Tarinin Brandon
								Compliance of Technical / Professional / Ethical
								Compliance of Technical / Professional / Ethical Standards Compliance of Council Guidelines for
21	4		Peer Review	Focus of Peer Review	PM			
21 21	4		Peer Review Peer Review	Focus of Peer Review Reporting Stage	PM PM		V 2	Compliance of Technical / Professional / Ethical Standards Compliance of Council Guidelines for Members / Articles Quality of Reporting
	6 11		Peer Review Peer Review		PM PM		V 2	Compliance of Technical / Professional / Ethical Standards Compliance of Council Guidelines for
21	6		Peer Review	Reporting Stage	PM		V 2	Compliance of Technical / Professional / Ethical Standards Compliance of Council Guidelines for Members / Articles Quality of Reporting
21 21	6 11	a	Peer Review Peer Review	Reporting Stage Step Wise Approach to Peer Review	PM PM		V 2	Compliance of Technical / Professional / Ethical Standards Compliance of Council Guidelines for Members / Articles Quality of Reporting
21 21 1	6 11 13	a	Peer Review Peer Review Accounting	Reporting Stage Step Wise Approach to Peer Review AS 4	PM PM PM		V 2	Compliance of Technical / Professional / Ethical Standards Compliance of Council Guidelines for Members / Articles Quality of Reporting
21 21 1	6 11 13 15	a a	Peer Review Peer Review Accounting Accounting	Reporting Stage Step Wise Approach to Peer Review AS 4 AS 29	PM PM PM		V 2	Compliance of Technical / Professional / Ethical Standards Compliance of Council Guidelines for Members / Articles Quality of Reporting
21 21 1 1	6 11 13 15 26	a a a	Peer Review Peer Review Accounting Accounting Accounting	Reporting Stage Step Wise Approach to Peer Review AS 4 AS 29 Sch III	PM PM PM PM PM		V 2	Compliance of Technical / Professional / Ethical Standards Compliance of Council Guidelines for Members / Articles Quality of Reporting
21 21 1 1 1	6 11 13 15 26 28	a a a	Peer Review Peer Review Accounting Accounting Accounting Accounting	Reporting Stage Step Wise Approach to Peer Review AS 4 AS 29 Sch III AS 22, Accounting of MAT Paid	PM PM PM PM PM PM		V 2	Compliance of Technical / Professional / Ethical Standards Compliance of Council Guidelines for Members / Articles Quality of Reporting
21 21 1 1 1 1 1 2	6 11 13 15 26 28 49	a a a	Peer Review Peer Review Accounting Accounting Accounting Accounting Accounting Sch III	Reporting Stage Step Wise Approach to Peer Review AS 4 AS 29 Sch III AS 22, Accounting of MAT Paid Intangible Item Vs Intangible Item Advance Payment of Capital Expenditure	PM PM PM PM PM PM PM PM		V 2	Compliance of Technical / Professional / Ethical Standards Compliance of Council Guidelines for Members / Articles Quality of Reporting
21 21 1 1 1 1 2 6	6 11 13 15 26 28 49 4	a a a	Peer Review Peer Review Accounting Accounting Accounting Accounting Accounting Accounting Accounting Accounting	Reporting Stage Step Wise Approach to Peer Review AS 4 AS 29 Sch III AS 22, Accounting of MAT Paid Intangible Item Vs Intangible Item Advance Payment of Capital Expenditure AS 11	PM PM PM PM PM PM PM PM PM		V 2	Compliance of Technical / Professional / Ethical Standards Compliance of Council Guidelines for Members / Articles Quality of Reporting
21 21 1 1 1 1 2 6	6 11 13 15 26 28 49 4 1	a a a	Peer Review Peer Review Accounting Accounting Accounting Accounting Accounting Accounting Sch III Accounting Accounting	Reporting Stage Step Wise Approach to Peer Review AS 4 AS 29 Sch III AS 22, Accounting of MAT Paid Intangible Item Vs Intangible Item Advance Payment of Capital Expenditure AS 11 AS 15	PM P		V 2	Compliance of Technical / Professional / Ethical Standards Compliance of Council Guidelines for Members / Articles Quality of Reporting
21 21 1 1 1 1 2 6 6	6 11 13 15 26 28 49 4 1 1	a a	Peer Review Peer Review Accounting Accounting Accounting Accounting Accounting Accounting Sch III Accounting Accounting Accounting	Reporting Stage Step Wise Approach to Peer Review AS 4 AS 29 Sch III AS 22, Accounting of MAT Paid Intangible Item Vs Intangible Item Advance Payment of Capital Expenditure AS 11 AS 15 AS 26	PM P		V 2	Compliance of Technical / Professional / Ethical Standards Compliance of Council Guidelines for Members / Articles Quality of Reporting
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21 21 1 1 1 1 2 6 6 6 6 6 6	6 11 13 15 26 28 49 4 1 1 2 3 4 4	a a a b	Peer Review Peer Review Accounting	Reporting Stage Step Wise Approach to Peer Review AS 4 AS 29 Sch III AS 22, Accounting of MAT Paid Intangible Item Vs Intangible Item Advance Payment of Capital Expenditure AS 11 AS 15 AS 26 Sch III AS 15 AS 26	PM P		V 2	Compliance of Technical / Professional / Ethical Standards Compliance of Council Guidelines for Members / Articles Quality of Reporting
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21 21 1 1 1 1 2 6 6 6 6 6 6	6 11 13 15 26 28 49 4 1 2 3 4 4 4 4 4	a a a b c	Peer Review Peer Review Accounting	Reporting Stage Step Wise Approach to Peer Review AS 4 AS 29 Sch III AS 22, Accounting of MAT Paid Intangible Item Vs Intangible Item Advance Payment of Capital Expenditure AS 11 AS 15 AS 26 Sch III AS 15 AS 2 AS 1 AS 2 AS 13 AS 9	PM P		V 2	Compliance of Technical / Professional / Ethical Standards Compliance of Council Guidelines for Members / Articles Quality of Reporting
21 21 1 1 1 1 2 6 6 6 6 6 6 6 6 6	6 11 13 15 26 28 49 4 1 2 3 4 4 4 4 4 7	a a a b c	Peer Review Peer Review Accounting	Reporting Stage Step Wise Approach to Peer Review AS 4 AS 29 Sch III AS 22, Accounting of MAT Paid Intangible Item Vs Intangible Item Advance Payment of Capital Expenditure AS 11 AS 15 AS 26 Sch III AS 15 AS 26 Sch III AS 15 AS 2 AS 3 AS 9 AS 9	PM P		V 2	Compliance of Technical / Professional / Ethical Standards Compliance of Council Guidelines for Members / Articles Quality of Reporting
21 21 1 1 1 1 2 6 6 6 6 6 6 6 6 6 6 6	6 11 13 15 26 28 49 4 1 2 2 3 4 4 4 4 4 7 8	a a a b c	Peer Review Peer Review Accounting	Reporting Stage Step Wise Approach to Peer Review AS 4 AS 29 Sch III AS 22, Accounting of MAT Paid Intangible Item Vs Intangible Item Advance Payment of Capital Expenditure AS 11 AS 15 AS 26 Sch III AS 15 AS 2 AS 13 AS 9 AS 9 AS 9	PM P		V 2	Compliance of Technical / Professional / Ethical Standards Compliance of Council Guidelines for Members / Articles Quality of Reporting
21 21 1 1 1 1 2 6 6 6 6 6 6 6 6 6 6 6	66 111 133 155 266 288 49 4 1 1 2 2 3 3 4 4 4 4 4 5 5 7 7 7 8 8 8 9 9 9 9 9 9 9 9 9 9 9 9 9 9	a a a b c	Peer Review Peer Review Accounting	Reporting Stage Step Wise Approach to Peer Review AS 4 AS 29 Sch III AS 22, Accounting of MAT Paid Intangible Item Vs Intangible Item Advance Payment of Capital Expenditure AS 11 AS 15 AS 26 Sch III AS 15 AS 2 AS 13 AS 9 AS 9 AS 9 AS 9	PM P		V 2	Compliance of Technical / Professional / Ethical Standards Compliance of Council Guidelines for Members / Articles Quality of Reporting
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21 21 1 1 1 1 1 2 6 6 6 6 6 6 6 6 6 6 6	6 111 13 15 26 28 49 4 1 2 3 3 4 4 4 4 4 5 7 7 8 9 9 10	a a a b c d d a b b c d	Peer Review Peer Review Accounting Accounting Accounting Accounting Accounting Accounting Sch III Accounting	Reporting Stage Step Wise Approach to Peer Review AS 4 AS 29 Sch III AS 22, Accounting of MAT Paid Intangible Item Vs Intangible Item Advance Payment of Capital Expenditure AS 11 AS 15 AS 26 Sch III AS 15 AS 2 AS 13 AS 9 AS 9 AS 9 AS 9 Sch III	PM P		V 2	Compliance of Technical / Professional / Ethical Standards Compliance of Council Guidelines for Members / Articles Quality of Reporting
21 21 1 1 1 1 1 2 6 6 6 6 6 6 6 6 6 6 6	66 111 133 15 26 28 49 4 1 2 3 3 4 4 4 5 7 7 8 9 10 10 11	a a a b c d a b a	Peer Review Peer Review Accounting	Reporting Stage Step Wise Approach to Peer Review AS 4 AS 29 Sch III AS 22, Accounting of MAT Paid Intangible Item Vs Intangible Item Advance Payment of Capital Expenditure AS 11 AS 15 AS 26 Sch III AS 15 AS 2 Sch III AS 15 AS 2 AS 9 AS 9 AS 9 AS 9 AS 9 AS 9 Sch III AS 9	PM P		V 2	Compliance of Technical / Professional / Ethical Standards Compliance of Council Guidelines for Members / Articles Quality of Reporting
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21 21 1 1 1 1 1 2 6 6 6 6 6 6 6 6 6 6 6	66 111 133 15 26 28 49 4 1 2 3 3 4 4 4 5 7 7 8 9 10 10 11	a a a b b a b b	Peer Review Peer Review Accounting	Reporting Stage Step Wise Approach to Peer Review AS 4 AS 29 Sch III AS 22, Accounting of MAT Paid Intangible Item Vs Intangible Item Advance Payment of Capital Expenditure AS 11 AS 15 AS 26 Sch III AS 15 AS 2 Sch III AS 15 AS 2 AS 9 AS 9 AS 9 AS 9 AS 9 AS 9 Sch III AS 9	PM P		V 2	Compliance of Technical / Professional / Ethical Standards Compliance of Council Guidelines for Members / Articles Quality of Reporting
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21 21 1 1 1 1 1 2 6 6 6 6 6 6 6 6 6 6 6	6 11 13 15 26 28 49 4 1 1 2 3 3 4 4 4 5 7 7 8 8 9 10 10 11 11 11 11 11	a a a b c c d d a a b b c c	Peer Review Peer Review Accounting	Reporting Stage Step Wise Approach to Peer Review AS 4 AS 29 Sch III AS 22, Accounting of MAT Paid Intangible Item Vs Intangible Item Advance Payment of Capital Expenditure AS 11 AS 15 AS 26 Sch III AS 15 AS 2 AS 13 AS 9	PM P		V 2	Compliance of Technical / Professional / Ethical Standards Compliance of Council Guidelines for Members / Articles Quality of Reporting
21 21 1 1 1 1 1 2 6 6 6 6 6 6 6 6 6 6 6	66 111 133 155 266 28 49 4 11 2 3 3 4 4 4 5 7 8 8 9 10 10 11 11 11 11 14 15	a a a b c c d d b a a b c c c a a	Peer Review Peer Review Accounting	Reporting Stage Step Wise Approach to Peer Review AS 4 AS 29 Sch III AS 22, Accounting of MAT Paid Intangible Item Vs Intangible Item Advance Payment of Capital Expenditure AS 11 AS 15 AS 26 Sch III AS 15 AS 2 AS 13 AS 9	PM P		V 2	Compliance of Technical / Professional / Ethical Standards Compliance of Council Guidelines for Members / Articles Quality of Reporting
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21 21 1 1 1 1 1 2 6 6 6 6 6 6 6 6 6 6 6	66 111 133 155 266 28 49 4 11 2 3 3 4 4 4 5 7 8 8 9 10 10 11 11 11 11 14 15	a a a b c d d a b c d a b c d a	Peer Review Peer Review Accounting	Reporting Stage Step Wise Approach to Peer Review AS 4 AS 29 Sch III AS 22, Accounting of MAT Paid Intangible Item Vs Intangible Item Advance Payment of Capital Expenditure AS 11 AS 15 AS 26 Sch III AS 15 AS 2 AS 13 AS 9	PM P		V 2	Compliance of Technical / Professional / Ethical Standards Compliance of Council Guidelines for Members / Articles Quality of Reporting

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6	21		Accounting	AS 2	PM	
6	21		Accounting	AS 11	PM	
6	22	а	Accounting	AS 16	PM	
6	22	b	Accounting	AS 9 & ASI 14	PM	
6	23		Accounting	AS 14	PM	
6	26		Accounting	AS 9	PM	
6	27	a	Accounting	AS 26	PM	
6	27	b	Accounting	AS 12	PM	
6	28		Accounting	AS 22	PM	
6	29	a	Accounting	AS 16	PM	
6	29	С	Accounting	AS 9	PM	
6	29	d	Accounting	AS 20	PM	
6	30	a	Accounting	AS 14	PM	
6	30	b	Accounting	AS 26	PM	
6	33	a	Accounting	AS 29	PM	
6	33	b	Accounting	AS 20	PM	
6	33	С	Accounting	AS 18	PM	
6	34	a	Accounting	AS 22	PM	
6	34	b	Accounting	AS 16	PM	
6	39		Accounting	Sch III, Current Assets & Liabilities	PM	
10	4		Accounting	AS 21 Temporary Holding	PM	
10	5		Accounting	Equity Method of Accounting	PM	
10	7		Accounting	AS 21 Temporary Holding	PM	
15	4	a	Accounting	Recognition of Deffered Tax	PM	
15	4	b	Accounting	Deffered Tax	PM	
15	12		Accounting	AS 22, Accounting of MAT Paid	PM	
15	15		Accounting	Netting off Advance Tax & Provision for Tax	PM	
6	47		Accounting	Schedule II (Depreciation)		Addition

