

Hello everyone, 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 repetition. 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 remaining 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 improve your answering skills by looking at PM answers, many time PM answers are weird 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**

**Professional Ethics**

PM Q. No	Sub Q. No	Schedule / Section	Page No	Sub Pg No	Remarks
17	a	CA Act Sections	1	3	Allowed under Management Consultancy Services.
20	a	CA Act Sections	1	3	PMS not allowed included in Management Consultancy Services, hence not allowed and it is professional misconduct.
42	c	CA Act Sections	1	3	PMS not allowed included in Management Consultancy Services, hence not allowed and it is professional misconduct.
43	b	CA Act Sections	1	4	Section 6
28	a	CA Act Sections	1	4	Section 6 -- COP
10	a	CA Act Sections	1	4	Section 6, Significance of COP
30	b	CA Act Sections	1	11	Exemption under Section 27
11		CA Act Sections	1	11	Section 27
9	i	CA Act Sections	1	11	Section 27, In this case it is assumed that 80 Km is from municipal limits of Mumbai as section is drafted in such way. Case of improper drafting of question.
40	b	First Schedule Part I, Cl 2	1	14	Also Clause 3
30	a	First Schedule Part I, Cl 2	1	14	Sale / Purchase of Goodwill
32	a	First Schedule Part I, Cl 2	1	14	
4	b	First Schedule Part I, Cl 2	1	14	
10	c	First Schedule Part I, Cl 2	1	14	
29	c	First Schedule Part I, Cl 2	1	14	
7	i	First Schedule Part I, Cl 4	1	17	Last para in answer is not correct, CA Act is not applicable outside India
38	b	First Schedule Part I, Cl 4	1	17	
1	d	First Schedule Part I, Cl 4	1	17	
28	b	First Schedule Part I, Cl 5	1	18	
8		First Schedule Part I, Cl 6	1	19	All kind on interviews will be covered in Clause 6 Newspaper / Magazine / TV. Simple appearance on TV, Radio in any programme will be covered in clause 7
32	b	First Schedule Part I, Cl 6	1	19	Allowed under exceptions.
19	b	First Schedule Part I, Cl 6	1	19	Clause 6 is more appropriate as it deals with misstatement (irregularity). Clause 5 seems 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. Keep in mind he cannot give news paper ad for all CAs in profession. Such kind of personal communication is allowed
39	a	First Schedule Part I, Cl 6	1	19	
42	a	First Schedule Part I, Cl 6	1	19	See Clarifications.
13	a	First Schedule Part I, Cl 6	1	19	We can also put Clause 7, because he is highlighting achievements.
43	a	First Schedule Part I, Cl 6	1	19	Website
1	a	First Schedule Part I, Cl 6	1	19	
18	a	First Schedule Part I, Cl 6	1	19	
25	a	First Schedule Part I, Cl 6	1	19	
27	b	First Schedule Part I, Cl 6	1	19	
3	c	First Schedule Part I, Cl 6	1	19	
20	c	First Schedule Part I, Cl 6	1	19	
24	c	First Schedule Part I, Cl 6	1	19	
10	d	First Schedule Part I, Cl 6	1	19	
24	d	First Schedule Part I, Cl 6	1	19	
21	a	First Schedule Part I, Cl 7	1	24	Allowed it is not highlighting professional attainments.
20	b	First Schedule Part I, Cl 7	1	24	Allowed it is not highlighting professional attainments.
7	ii	First Schedule Part I, Cl 7	1	24	Can refer Section 7 also
9	ii	First Schedule Part I, Cl 7	1	24	Clause 6 was not required but PM has specified.
31	b	First Schedule Part I, Cl 7	1	24	Dual COP is allowed only with Advocate, but both designation cannot be used together. Further BAR council has prohibited such dual COP, so practically it is not possible.
29	d	First Schedule Part I, Cl 7	1	24	In clause 6 it is allowed to go to other CAs for work.
38	a	First Schedule Part I, Cl 7	1	24	
26		First Schedule Part I, Cl 8	1	29	Clas 9 should be covered as it is related to accepting company audit.
19	a	First Schedule Part I, Cl 8	1	29	Reduction in fees is justified so it is not a misconduct.
12	a	First Schedule Part I, Cl 8	1	29	
1	b	First Schedule Part I, Cl 8	1	29	
13	b	First Schedule Part I, Cl 8	1	29	
16	c	First Schedule Part I, Cl 8	1	29	
24	a	First Schedule Part I, Cl 9	1	30	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 company act.
15	a	First Schedule Part I, Cl 9	1	30	
40	a	First Schedule Part I, Cl 10	1	32	PM answer is not correct, this was prohibited earlier but after 2012 amendment in regulation 192, as available on ICAI website. Now it is allowed. Refer amendment Notes
15	c	First Schedule Part I, Cl 10	1	32	PM answer is not correct, this was prohibited earlier but after 2012 amendment in regulation 192, as available on ICAI website. Now it is allowed. Refer amendment Notes
38	c	First Schedule Part I, Cl 10	1	32	
16	d	First Schedule Part I, Cl 11	1	33	Such arrangement is not prohibited by Company Act or CA Act but Ethical Standard Board clarified that CA cannot become director in holding company if he is auditor in subsidiary company.
33		First Schedule Part I, Cl 11	1	33	You can also apply Other misconduct from bringing disrepute to the Institute. You can also cover First Schedule Part IV Clause 2 (Other Misconduct), high court applied it in similar case
15	b	First Schedule Part I, Cl 11	1	33	
14	a	First Schedule Part I, Cl 11	1	33	
23	a	First Schedule Part I, Cl 11	1	33	
12	b	First Schedule Part I, Cl 11	1	33	
18	b	First Schedule Part I, Cl 11	1	33	
25	b	First Schedule Part I, Cl 11	1	33	
42	b	First Schedule Part I, Cl 11	1	33	
19	d	First Schedule Part I, Cl 11	1	33	
27	a	First Schedule Part I, Cl 12	1	34	
35	b	First Schedule Part I, Cl 12	1	34	
18	c	First Schedule Part I, Cl 12	1	34	
14	c	First Schedule Part III, Cl 2	1	36	
23	d	First Schedule Part III, Cl 2	1	36	
31	a	First Schedule Part IV, Cl 2	1	38	Also see 1.9
10	b	First Schedule Part IV, Cl 2	1	38	Also see 1.9
28	d	First Schedule Part IV, Cl 2	1	38	Also see 1.9
25	c	First Schedule Part IV, Cl 2	1	38	Bringing disrepute to ICAI as per past decided cases. Also see 1.9
16	b	First Schedule Part IV, Cl 2	1	38	If it is due to insufficiency of funds. In other cases it is not other misconduct. Also see 1.9
6	a	Second Schedule Part I, Cl 1	1	40	
14	b	Second Schedule Part I, Cl 1	1	40	
16	a	Second Schedule Part I, Cl 3	1	42	
35	a	Second Schedule Part I, Cl 3	1	42	
17	d	Second Schedule Part I, Cl 3	1	42	
30	c	Second Schedule Part I, Cl 4	1	43	Spouse's Sisters Husband is not relative
4	a	Second Schedule Part I, Cl 4	1	43	
6	b	Second Schedule Part I, Cl 4	1	43	

21 d	Second Schedule Part I, Cl 4	1	43	
6 c	Second Schedule Part I, Cl 5	1	46	
22	Second Schedule Part I, Cl 6	1	46	Clause 5 is for Material Omission / Clause 6 is for Material Misstatement
17 c	Second Schedule Part I, Cl 6	1	46	PM has included Cl 5 also which is for material omission but it is not required.
40 d	Second Schedule Part I, Cl 6	1	46	Unreported known material misstatement. Also Other misconduct for bringing direpute to the institute.
13 c	Second Schedule Part I, Cl 7	1	46	
31 c	Second Schedule Part I, Cl 7	1	46	
23 b	Second Schedule Part I, Cl 8	1	46	Case didn't give any facts, it is assumed he did not collect sufficient & appropriate evidence. Poor drafting. Only hint was that news paper circulation case was earlier covered in this clause.
25 d	Second Schedule Part I, Cl 8	1	46	Clause 8 deals specifically regarding non getting sufficient & appropriate evidence. Clause 2 is not relevant here. Clause 7 can be specified.
24 b	Second Schedule Part I, Cl 8	1	46	Correct clause is 8, as Cl 8 specifically deals with no suffieint and appropriate evidence. If there is doubt specify both 8 & 7 .It is assumed he didn't check anything, as case is silent.
15 d	Second Schedule Part I, Cl 8	1	46	I don't agree with PM answer, not collecting sufficient & appropriate evidence is covered specifically in Cl 8, many other acts of neiglignce are covered in Cl 7. If specific Cl 8 is there we should not apply Cl 7.
29 a	Second Schedule Part I, Cl 8	1	46	High court many times applied only clause 8 and some time Cl 7 or both
28 c	Second Schedule Part I, Cl 8	1	46	
6 d	Second Schedule Part I, Cl 8	1	46	
39 c	Second Schedule Part I, Cl 10	1	48	Money that will be spent voer long period of time should be kept in separate bank audit, so that it is not used for drawings etc.
23 c	Second Schedule Part I, Cl 10	1	48	Money that will be spent voer long period of time should be kept in separate bank audit, so that it is not used for drawings etc.
36	Second Schedule Part I, Cl 10	1	48	Money that will be spent voer long period of time should be kept in separate bank audit, so that it is not used for drawings etc.
19 c	Second Schedule Part I, Cl 10	1	48	
6 e	Second Schedule Part I, Cl 10	1	48	
3 b	Second Schedule Part II, Cl 1	1	48	
1 c	Second Schedule Part II, Cl 1	1	48	
12 c	Second Schedule Part II, Cl 1	1	48	
18 d	Second Schedule Part II, Cl 1	1	48	
41 b	Second Schedule Part II, Cl 2	1	48	Stipend should be paid monthly as per regulations.
29 b	Second Schedule Part II, Cl 3	1	50	Also mention Second Schedule Part II Clause 2
35 c	Second Schedule Part II, Cl 3	1	50	
3 d	Second Schedule Part II, Cl 3	1	50	
42 d	Second Schedule Part II, Cl 3	1	50	
3 a	Second Schedule Part II, Cl 1	1	52	Council Guideline 2008
39 d	Second Schedule Part II, Cl 1	1	52	Council Guideline 2008
21 b	Second Schedule Part II, Cl 2	1	52	ICAI allows fee collection on progrssive basis. No need to explain council guidelines 2008 which says indebtedness limit is 10,000.
21 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.
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.
30 d	Company Audit	2	7	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.
41 a	First Schedule Part I, Cl 6	1	19	Clause 6 for breaking website guidelines. Cannot apply Clause 7 because these are not CA profession achievements but teaching achevment.
40 c	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		
39 b	First Schedule Part I, Cl 8	PM		Internal auditor and statutory auditon are parallel positions and not replacement positions.
35 d	First Schedule Part II, Cl 2	PM		He is in practice as well as employment, it is possible assuming he has taken appropriate permissions, so both rules regarding practice aswell as employment will be applicable.

Ch PM	Q.No	Sub Q.No	Topic	Key Words	Notes Pg	Sub Pg	Vol	Remarks
6	41	c	Company Audit I	Prohibited Services	2	4	V 1	
6	12		Company Audit I	Relative of Director Appointed as Auditor	2	5	V 1	
6	40		Company Audit I	Disqualification, Share holding of relative in company	2	7	V 1	
6	41 a		Company Audit I	Disqualification, Share holding in company	2	7	V 1	
6	41 d		Company Audit I	Disqualification, Indebtedness	2	7	V 1	
6	43 a		Company Audit I	Disqualification, Indebtedness	2	7	V 1	
6	43 b		Company Audit I	Disqualification, Share holding in company	2	7	V 1	
6	45 a		Company Audit I	Disqualification, Indebtedness	2	7	V 1	
6	42 b		Company Audit I	Ceiling Limit	2	9	V 1	
6	48		Company Audit I	Ceiling Limit	2	9		Addition
6	45 c		Company Audit I	Disqualification / Appointment of First Auditor	2	14	V 1	
6	41 b		Company Audit I	Appointment of Auditor of Government Company	2	15	V 1	
6	49		Company Audit I	Appointment of Auditor of Government Company	2	15		Addition
6	45 b		Company Audit I	Resignation, Casual Vacancy	2	17	V 1	
6	42 a		Company Audit I	Rotation of Auditor	2	20	V 1	
6	6		Company Audit I	Ratification & No appointment of joint auditor will means removal at AGM	2	24	V 1	
6	13		Company Audit I	Sec 143(1)	2	29	V 1	
6	24		Company Audit I	Sec 143(1)	2	29	V 1	
8	4 c		Company Audit I	Section 143 (1)	2	29	V 1	
6	32		Company Audit I	143 (8) & Component Reporting as given in consolidation	2	33	V 1	
8	17		Company Audit I	Fraud Reporting	2	34		Addition
16	7		Company Audit I	Cost Audit under Company Act	2	37	V 1	
6	20		Company Audit I	Steps to check appointment	PM		V 1	Qualifications / Disqualifications / Procedure / Resolutions etc.
6	31		Company Audit II	Sec 128, Proper Books	3	1	V 1	
8	5		Company Audit II	Applicability of Internal Audit	3	16	V 1	
19	1		Company Audit II	Applicability of Internal Audit	3	16	V 1	Sec 138
19	13		Company Audit II	Applicability of Internal Audit	3	16		Addition
19	14		Company Audit II	Applicability of Internal Audit	3	16	V 1	
6	25		Company Audit II	Political Party Contribution	PM		V 1	
6	35		Company Audit II	Section 52, Securities Premium	PM		V 1	Very simple question from IPC course
6	44		Company Audit II	Political Party Contribution	PM		V 1	
6	46 a		Company Audit II	Contribution to national defence fund	PM		V 1	
6	46 b		Company Audit II	Section 52, Securities Premium	PM		V 1	
8	13		Company Audit II	Donation for Charitable Purpose	PM		V 1	
8	14		CARO	Applicability	2	68	V 1	Amended as per CARO 2016
8	15 a		CARO	Applicability	2	68	V 1	Amended as per CARO 2016
8	16		CARO	Applicability	2	68	V 1	Amended as per CARO 2016
8	15 bii		CARO	CL 2, Inventory Physical Verification	2	76	V 1	Amended as per CARO 2016
8	3		CARO	CL 7, Tax Appeals & Demand Notice	2	77	V 1	SA 250 is also covered but it was not required.
8	4 a		CARO	Cl 8, Rescheduling of loan repayment	2	77	V 1	
8	4 b		CARO	Cl 7, Statutory Due Dispute ?	2	77	V 1	
8	6 a		CARO	Cl 7, Statutory Due Unpaid	2	77	V 1	
8	6 b		CARO	CL 9, Loan money deposited in short term funds	2	77	V 1	
8	12		CARO	Cl 8, Default in repayment of Loan	2	77	V 1	Amended as per CARO 2016
8	15 bi		CARO	CL 9, Loan money utilization	2	77	V 1	Amended as per CARO 2016
8	18		CARO	Cl 7, Statutory Due Unpaid	2	77		Addition
5	5		SA 200	Audit Risk	1	16	V 1	
1	47 b		SA 200	Confidentiality	1	18	V 1	Also SA 230 & Professional Ethics
1	11 d		SA 210	Circumstances which lead to revision of engagement letter	1	26	V 1	
1	55 b		SA 220	Person who performed assignment died.	1	33	V 1	Proper review is must in each assignment.
1	57 a		SA 230	Factors affecting form & content of working papers	1	40		Addition
1	18		SA 240	Sources of fraudulent financial reporting	1	46	V 1	
1	59 a		SA 240	Fraud Risk Factors (Misappropriation of Assets)	1	47		Addition
1	29		SA 240	Responsibility of Auditor in Management Fraud	1	50	V 1	Refer PM answer
7	3		SA 240	Responsibility of Auditor / Material Misstatement	1	50	V 1	
1	15 c		SA 240	No Co-operation from management	1	55	V 1	
1	34		SA 240	Not Possible to continue audit	1	55	V 1	
1	45 b		SA 250	Responsibility of Statutory Auditor	1	60	V 1	
1	60 b		SA 250	Indicators of non compliance	1	62		Addition
1	13 b		SA 250	Non Compliance	1	63	V 1	
1	36		SA 250	Non-Compliance	1	63	V 1	
1	35		SA 260	Communication with TCWG	1	67	V 1	
7	1 ii		SA 265	Internal Control Deficiency Communicated but not resolved.	1	72	V 1	Also read PM answer
3	17		SA 265	Letter of Weakness	1	73		Addition
6	8 b		SA 299	Division of Work not documented.	1	75	V 1	
1	8		SA 299	Responsibility of Joint Auditor	1	76	V 1	
1	53 a		SA 299	Responsibilities of Joint Auditors	1	76	V 1	
1	57 d		SA 299	Relationship among joint auditors	1	76		Addition
6	36		SA 299	Responsibility of Joint Auditor	1	76	V 1	
3	13		SA 315	Evaluating Inherent Risk	1	88	V 1	
3	14 b		SA 315	Evaluating Inherent Risk	1	88	V 1	
5	7 a		SA 315	Evaluating Inherent Risk	1	88	V 1	
1	6 a		SA 315	Reduction of Detection Risk	1	89	V 1	
2	6		SA 315	Understanding Entity & Its Environment / Knowledge of Business	1	91	V 1	
1	46		SA 315	Assessing Risk & Response to Risk	1	92	V 1	Also SA 330
3	2		SA 315	Risk at Financial Statement Level	1	92	V 1	
3	11		SA 315	Audit Risk at Financial Statement	1	92	V 1	

3	14	a	SA 315	Risk Assessment / Response to Risk	1	92	V 1	Also SA 330
3	4		SA 315	Assertions	1	93	V 1	
3	9		SA 315	Flow Chart for study of ICS	1	104		Question of IPCC
1	27	d	SA 315	Risks in IT system	1	107	V 1	
1	10	b	SA 320	Selecting appropriate benchmark	1	110	V 1	
1	50	a	SA 320	Revision of Materiality	1	113	V 1	
3	1		SA 330	Compliance Procedures & Evaluation of Controls	1	115	V 1	
1	11	a	SA 330	Relying on previous year test of controls	1	116	V 1	See second page of Chart of SA 330
1	14		SA 330	Performing Substantive Procedures	1	118	V 1	See first & second page of Chart of SA 330
1	9	a	SA 402	Understanding SO	1	123	V 1	
1	38		SA 402	Accounting done by SO	1	123	V 1	
1	50	c	SA 402	Sub Service Organisation	1	128	V 1	
1	11	b	SA 450	Reasons of Misstatement	1	129	V 1	
1	45	a	SA 450	Evaluation of Uncorrected Misstatement	1	130	V 1	
1	41		SA 500	Obtaining Audit Evidence	1	134	V 1	
5	3		SA 500	Method of Obtaining Audit Evidence	1	134	V 1	
5	7	b	SA 500	Inquiry	1	135	V 1	
1	19		SA 500	Evaluation of work of management expert	1	137	V 1	
1	22		SA 500	Management's Expert:- Evaluation of work	1	137	V 1	
1	44		SA 500	Evaluating work of Management's Expert	1	137	V 1	Question is silent regarding management expert or auditor expert, they assumed management expert.
1	54	i	SA 501	Existence & Condition of Inventory	1	141	V 1	
1	54	ii	SA 501	Attendance at physical Inventory	1	141	V 1	
1	57	c	SA 501	Attending physical verification becomes impracticable	1	141		Addition
1	32	a	SA 501	Not able to attend physical verification	1	144	V 1	
1	33		SA 505	Situations where external confirmation can be used	1	148	V 1	
1	60	a	SA 505	Factor while designing confirmation request	1	150		Addition
1	15	d	SA 505	Use of negative confirmation request	1	151	V 1	
2	5	a	SA 520	Considerations while preparing analytical procedures	1	151	V 1	
1	28	b	SA 505	External Confirmation not available	1	152	V 1	
1	11	c	SA 505	Refusal to send External Confirmation	1	154	V 1	
1	21	b	SA 505	Refusal to send External Confirmation	1	154	V 1	
1	32	b	SA 510	How to check opening balances in initial audit engagements ?	1	155	V 1	
1	43	a	SA 510	Definition of Initial Audit Engagement	1	155	V 1	
1	43	b	SA 510	Audit Procedure for Opening Balances	1	155	V 1	
1	50	d	SA 510	How to check opening balances in initial audit engagements ?	1	155	V 1	
1	52		SA 510	How to check opening balances in initial audit engagements ?	1	155	V 1	
1	55	a	SA 510	How to check opening balances in initial audit engagements ?	1	155	V 1	
1	43	c	SA 510	Audit Report in Initial Audit Engagement	1	157	V 1	
5	12		SA 520	Factor affecting reliability of data, while applying analytical procedures	1	160		Addition
1	3	c	SA 530	Sampling Risk	1	163	V 1	
1	27	b	SA 530	Risk in applying sampling	1	163	V 1	
3	12		SA 530	Sampling Risk	1	163	V 1	
5	10		SA 530	Statistical Vs Non-Statistical	1	166	V 1	
5	11		SA 530	Sample Selection Method	1	166	V 1	Addition
5	4		SA 530	Haphazard Sampling	1	171	V 1	
5	1		SA 530	Evaluation of Nature & Cause of Misstatement / Deviation	1	172	V 1	
1	21	a	SA 540	Risk Assessment in case of Estimates	1	175	V 1	
1	16		SA 550	Verifying existence of related party information	1	188		
1	17		SA 550	Sources of related party information	1	188	V 1	
1	58		SA 550	Which documents and records should be reviewed	1	188		Addition
1	48		SA 550	Transactions Outside Normal Course of Business	1	190	V 1	
1	2		SA 560	Auditor's Responsibility Regarding Subsequent Event happening after balance sheet date till signing audit report	1	193	V 1	
1	3	a	SA 570	Indicators while evaluating going concern assessment.	1	199	V 1	
1	39		SA 570	Indicators while evaluating going concern assessment.	1	199	V 1	Answer improved as per question, more relevant answer included.
1	60	c	SA 570	Net worth eroded, financial help expected	1	199	V 1	
1	57	b	SA 570	Reporting on going concern issue when material uncertainty exists	1	201	V 1	Addition
8	2		SA 570	CL 1, Fixed Assets Sold / Fixed Asset Discrepancies / Going Concern	1	201	V 1	Amended as per revised SA 570 Applicable for Nov 17 Exams
1	4		SA 580	Written Representation	1	204	V 1	
1	20		SA 580	Elements of Management Representation	1	204	V 1	
1	42		SA 580	Can WR substitute other audit evidence ?	1	204	V 1	
1	27	a	SA 580	Refusal to give written representation	1	207	V 1	
10	8		SA 600	Relevance of SA 600 in consolidation	1	208		Addition
1	5		SA 600	Co-Ordination Between Principal & Branch Auditor	1	209	V 1	
1	56		SA 610	Can Statutory Auditor Rely on Report of Internal Auditor ?	1	212	V 1	Amended as per revised SA 610
1	25		SA 620	Areas in which experts report can be obtained	1	216	V 1	
1	60	b	SA 620	Relying on Expert	1	219	V 1	

1	7	SA 700	Elements of Audit Report	1	222	V 1	In new PM it is given as per revised SA 700 series but it is not applicable to Nov 17 exams	
8	10	SA 700	Certificate Vs Audit Report	1	228	V 1		
8	11	SA 700	Reporting to Shareholder Vs TCWG	1	228	V 1		
8	1	SA 705	Types of Modification	1	229	V 1	<b>Amended as per revised SA 705 Not Applicable for Nov 17 Exams</b>	
8	8	SA 705	Qualified Audit Report	1	229	V 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	V 1	<b>Add reference of Sec 140</b>
8	7	SA 706	EMP	1	237	V 1	<b>Amended as per revised SA 706 Not Applicable for Nov 17 Exams</b>	
1	3	b	SA 710	Responsibility regarding Comparatives	1	239	V 1	
1	27	c	SA 710	Auditor Responsibility with respect to Corresponding Figures	1	239	V 1	
1	12	SA 710	Corresponding Figures	1	240	V 1		
1	31	SA 710	Qualification in previous year audit report.	1	241	V 1		
1	50	b	SA 800	Planning Special Purpose Assignments	1	244	V 1	Read detailed answer from PM
1	60	d	SA 800	Planning Special Purpose Assignments	1	244	V 1	Addition
1	60	c	SA 810	Audit of summary financial statements	1	248		Addition
1	51	SRE 2400	Elements of Review Report	1	255	V 1	Addition	
1	15	b	SAE 3400	Factor before accepting assignment of prospective financial statements	1	263	V 1	
1	61	SAE 3400	Checking presentation & disclosure of prospective financial information	1	265		Addition	
1	10	a	SRS 4410	Engagement letter to compile financial statement	1	285	V 1	
1	59	b	SRS 4410	Omission observed by compiler of financial statements	1	286		Addition
1	60	a	SRS 4410	Compiler detected understatement of Inventory	1	286	V 1	
1	3	d	SRS 4410	Reporting on Compilation Engagement	1	288	V 1	Recollect class example of Ramaiha institute
1	37	SRS 4410	Report on Compilation Engagement	1	288	V 1	<b>Amended as per New SRS 4410</b>	
1	6	b	SA 240	Overvaluation of Inventory	PM		V 1	
1	9	b	SA 240	No documents to Support a transaction.	PM		V 1	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	<b>Added CARO &amp; Sec 143 (12)</b>	
5	2	SA 320	Assessment of Materiality, Aggregated of Uncorrected 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	
6	37	SA 240	Huge difference between control account and subsidiary records	PM		V 1		
7	1	iii	SA 620	Relying on Advocate for Income Tax	PM		V 1	
8	11	ii	SA 706	Qualification Vs EMP	PM		V 1	
4	2	EDP	Audit Trail Loss & Compensation	2	2	V 2		
4	3	EDP	Loss of Audit Trail & Query Based Reports	2	2	V 2	Read PM answer also.	
4	4	EDP	OLRT Vs Batch Processing	2	4	V 2		
4	8	EDP	Online Computer System	2	4	V 2		
10	2	Audit of Consol	Responsibility of consolidated financial statements	2	4	V 2	<b>Amended as per new chapter of consolidation</b>	
4	1	EDP	Financial Accounting not Computerised	2	7	V 2		
10	3	Audit of Consol	Permanent Consolidated Financial Adjustment	2	7	V 2	<b>Amended as per new chapter of consolidation</b>	
4	14	EDP	Uses of CAAT	2	15	V 2		
4	9	EDP	Consideration of Factors in use of CAAT	2	18	V 2		
4	5	EDP	Control Procedure in Implementing CAAT	2	19	V 2		
10	1	Audit of Consol	Current Consolidated Adjustment	3	8	V 2	<b>Amended as per new chapter of consolidation</b>	
6	18	Dividend	Checking source of dividend	4	1	V 2		
6	38	Dividend	Maximum Limit to transfer to general reserve	4	1	V 2		
6	50	Dividend	Cancellation of recommended dividend	4	1		Addition	
6	19	a	Dividend	Interim Dividend	4	2	V 2	
21	7	Peer Review	Objectives of Peer Review	5	1	V 2		
21	8	Peer Review	Short Note Peer Review	5	1	V 2		
21	1	Peer Review	Scope of Peer Review	5	2	V 2		
21	10	Peer Review	Exclusions from Scope of Peer Review	5	2	V 2		
21	5	Peer Review	Collection of Evidence	5	4	V 2	Methods are prescribed at the end of concept	
21	9	Peer Review	Preliminary Report	5	4	V 2	Refer Chart Given	
19	15	M&O Audit	Management Audit & Operational Audit are Complementary	6	1		Addition	
19	5	M&O Audit	Behavioral Aspects in Management Audit	6	6	V 2		
19	2	M&O Audit	Objective & Scope of Operational Audit	6	10	V 2		
19	10	M&O Audit	Objectives of Operational Audit	6	10	V 2		
19	4	M&O Audit	Operational Audit Vs Internal Audit	6	11	V 2		
19	7	M&O Audit	Financial Audit Vs Operational Audit	6	12	V 2		
9	7	Corp Gov	Short Note on Corporate Governance	7	1	V 2	<b>Amended as per LODR 2015</b>	
9	8	Corp Gov	Issues addressed in LODR	7	1		Addition	
9	1	Corp Gov	Constitution of Audit Committee	7	5	V 2	<b>Sec 177</b>	
9	2	Corp Gov	Number of meetings of audit committee	7	5	V 2	<b>Amended as per LODR 2015</b>	
9	5	Corp Gov	Features of Qualified & Independent Audit Committee	7	5	V 2	<b>Amended as per LODR 2015</b>	
9	4	Corp Gov	Mandatory Review by Audit Committee	7	6	V 2	<b>Amended as per LODR 2015</b>	
9	3	Corp Gov	Management Discussion & Analysis	7	10	V 2	<b>Amended as per LODR 2015</b>	
17	6	b	Stock Exchange	Types of Market	8	2	V 2	
17	3	Stock Exchange	Rolling Settlement	8	3	V 2	Use PPT	
17	6	a	Stock Exchange	Margins	8	6	V 2	
17	11	Stock Exchange	Volatility Margin	8	6	V 2		
17	12	Stock Exchange	Mark to Market Margin	8	6	V 2		
17	13	Stock Exchange	Volatility Margin	8	6	V 2		

17	17	Stock Exchange	Gross Exposure & Volatility Margin	8	6	Addition
17	7	Stock Exchange	Circuit Filters	8	7	V 2
17	5 b	Stock Exchange	Sauda Book	8	8	V 2
17	4	Stock Exchange	Check List for Contract Note	8	9	V 2
17	5 a	Stock Exchange	Contract Note	8	9	V 2
17	2	Env & Energ	Environment Audit	9	1	V 2
17	8 a	Env & Energ	Environment Audit	9	1	V 2
17	8 b	Env & Energ	Probable format of environment reporting	9	3	V 2
17	1	Env & Energ	Energy Audit	9	4	V 2
12	1	GIC	Co-Insurance	10	3	V 2
12	9	GIC	Facultative Re-Insurance	10	4	V 2
12	3	GIC	Reinsurance Outward	10	6	V 2
12	7	GIC	Audit of Re-Insurance Ceded	10	6	V 2
12	2	GIC	Audit of Premium	10	7	V 2
12	12	GIC	Receipt of Premium	10	7	V 2
12	15	GIC	Audit of Commission / Remuneration Paid to Agents	10	7	V 2
12	4	GIC	Audit of Claims Paid	10	8	V 2
12	14	GIC	Audit of Claim Provisions	10	8	V 2
12	13	GIC	Valuation of Equity Listed / Unlisted / Derivatives	10	10	V 2
12	5	GIC	Verification of Agent Balances	10	12	V 2
12	10	GIC	Outstanding Premium Balance of Agents	10	12	V 2
12	11	GIC	Disclosure Requirement with respect to Contingent Liability	10	12	V 2
12	16	GIC	Reserve for unexpired risk reserve	10	12	Addition
12	6	GIC	Audit of Receipt & Payment	10	13	V 2
12	8	GIC	Solvency Margin	10	15	V 2
11	8	Audit of Banks	Laws applicable to Banks	11	1	V 2
11	14 a	Audit of Banks	Long Form Auditor Report	11	3	V 2
11	15	Audit of Banks	Internal Control System in area of Credit Card Operation	11	10	V 2
11	23	Audit of Banks	Audit of Telegraphic Transfer & Demand Draft	11	10	V 2
11	7	Audit of Banks	Audit of SLR	11	11	V 2
11	1 a	Audit of Banks	Income Recognition of dividend on Mutual Fund	11	20	V 2
11	1 b	Audit of Banks	NPA recognition in consortium	11	22	V 2
11	9	Audit of Banks	Exceptions to general rule of NPA	11	22	V 2
11	18	Audit of Banks	Classification of Non Performing Asset	11	22	V 2
11	21 a	Audit of Banks	NPA guaranteed by CG / Income Recognition	11	22	V 2
11	24	Audit of Banks	Agricultural Advances	11	22	V 2
11	2	Audit of Banks	Income Recognition in case of NPA Assets	11	24	V 2
11	17	Audit of Banks	Reversal of Income under Bank Audit	11	24	V 2
11	14 b	Audit of Banks	Audit of Advances	11	25	V 2
11	21 b	Audit of Banks	Advance against LIP	11	25	V 2
11	19	Audit of Banks	Internal Control Policy for Advances	11	26	V 2
11	20	Audit of Banks	Credit Appraisal etc. in LFAR	11	27	V 2
11	22	Audit of Banks	Verify advances against goods	11	31	V 2
11	3 a	Audit of Banks	Drafts paid without advice	11	38	V 2
11	3 b	Audit of Banks	Branch Adjustment Account	11	38	V 2
11	16 a	Audit of Banks	Inter Branch Adjustments	11	38	V 2
11	5	Audit of Banks	Audit of Contingent Liability	11	46	V 2
11	13	Audit of Banks	Contingent Liabilities	11	46	V 2
11	16 b	Audit of Banks	Claims against bank not acknowledged as debts	11	46	V 2
11	12	Audit of Banks	Acceptance Endorsement & Other Obligations	11	48	V 2
11	6	Audit of Banks	Concurrent Audit System	11	49	V 2
11	11	Audit of Banks	Scope of Concurrent Audit	11	50	V 2
11	4 b	Audit of Banks	Balances in bank account in foreign	11	52	V 2
16	6	Cost Audit	Purpose of Cost Audit	12	2	V 2
16	3	Cost Audit	Advantages due to Cost Audit	12	3	V 2
16	2	Cost Audit	Matters in Cost Audit Programme	12	4	V 2
16	4	Cost Audit	True & Fair Cost of Production	12	5	V 2
16	1	Cost Audit	Cost Auditor refers financial record	12	8	V 2
18	5	Audit of PSU	Role of C&AG in audit of Government Company	13	1	V 2
18	3	Audit of PSU	Comprehensive Audit	13	6	V 2
18	1	Audit of PSU	Propriety Audit	13	7	V 2
18	2	Audit of PSU	Propriety Audit	13	7	V 2
18	4	Audit of PSU	Propriety Audit & Sec 143(1)	13	7	V 2
18	6	Audit of PSU	Planning Performance Audit of Sugar Industry	13	8	V 2
17	10	Mutual Fund	Inspecting Officer of Depository	14	4	V 2
17	16	Mutual Fund	Audit of Depository	14	4	V 2
14	1	NBFC	Define NBFC	15	1	V 2
14	2	NBFC	Different Types of NBFC with RBI	15	2	V 2
14	7	NBFC	Audit of Investment Companies	15	5	Addition
14	4	NBFC	Audit of Hire Purchase Finance Company	15	7	V 2
14	5	NBFC	Audit of Equipment Finance Company	15	8	V 2
14	6	NBFC	Classification of Fraud by NBFC	15	8	V 2
14	3	NBFC	Compliance with Prudential Norms	15	11	V 2
13	6	Co-Op Society	Maintenance of Books of Accounts by Co-Operative Society	16	1	V 2
13	7	Co-Op Society	Restrictions on Investments	16	1	V 2
13	9	Co-Op Society	Restrictions on Share Holding	16	2	V 2
13	2 ii	Co-Op Society	Compliance with Provisions of Cooperative Act	16	3	V 2

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13	3	Co-Op Society	Special Features of Co-Operative Audit	16	3 V 2	
13	5	Co-Op Society	Over Due Debt / Classification etc. Special Features of Co-Operative Audit	16	3 V 2	
13	2 i	Co-Op Society	Over Due Interest	16	4 V 2	
13	2 iii	Co-Op Society	Special Report	16	4 V 2	
13	4	Co-Op Society	Special Report to Registrar	16	4 V 2	
13	1	Co-Op Society	Information given in schedules after audit report	16	5 V 2	
13	8	Co-Op Society	Powers & Duties--> Multi State Auditor	16	7 V 2	
20	5	Invest & DD	Audit Vs Investigation	17	1 V 2	
20	3	Invest & DD	Investigation on Behalf of Bank	17	6 V 2	
20	4	Invest & DD	Investigation on behalf of Incoming Partner	17	6 V 2	
20	1	Invest & DD	Due Diligence	17	7 V 2	
20	2	Invest & DD	Due Diligence	17	7 V 2	
20	6	Invest & DD	Purchase of Propriety Business	17	7 V 2	
20	10	Invest & DD	Areas in which Due Diligence Can take place ?	17	7 V 2	
15	21	Tax Audit	Applicability of Tax Audit	18	3 V 2	
15	22	Tax Audit	Applicability of Tax Audit	18	3 V 2	
15	24	Tax Audit	Applicability of Tax Audit	18	3 V 2	
15	25 b	Tax Audit	Applicability of Tax Audit	18	3 V 2	
15	13 b	Tax Audit	GDCA does Tax Audit of Co-Operative Society	18	5 V 2	
15	1	Tax Audit	Certificate Vs Report in Tax Audit	18	8 V 2	
15	25 a	Tax Audit	CI 4 IDT registration details	18	12 V 2	
15	25 e	Tax Audit	CI 4 IDT registration details	18	12 V 2	
15	5	Tax Audit	CL 13 Method of Accounting	18	13 V 2	
15	13 a	Tax Audit	CI 11 Stock Register not maintained	18	13 V 2	
15	14	Tax Audit	ICDS	18	14 V 2	
15	2	Tax Audit	CL 14 Change in Method of Inventory Valuation	18	15 V 2	
15	17	Tax Audit	CL 16 Escalation claim credit not recorded in P&L	18	15 V 2	
15	20	Tax Audit	CL 16 Capital Receipts not Credited	18	15 V 2	
15	19 i	Tax Audit	CL 19 Capital Expenditure for Scientific Research	18	16 V 2	
15	25 c	Tax Audit	CL 17	18	16 V 2	
15	16	Tax Audit	CI 21 Payments under Sec 40A(3)	18	17 V 2	
15	18 ii	Tax Audit	CI 23	18	17 V 2	
15	19 ii	Tax Audit	CI 21 Payments to Clubs	18	17 V 2	
15	23	Tax Audit	CL 21 Cash Payments above 20,000	18	17 V 2	
15	26 a	Tax Audit	CL 21 Cash Payments above 20,000	18	17 V 2	
15	18 i	Tax Audit	CI 31	18	18 V 2	
15	27	Tax Audit	CI 29	18	18 V 2	
15	28	Tax Audit	CI 28	18	18 V 2	
15	25 d	Tax Audit	CI 32	18	19 V 2	
15	3	Tax Audit	CL 40 Ratios	18	20 V 2	
15	7	Tax Audit	CL 40 Ratios	18	20 V 2	
15	26 b	Tax Audit	CI 37	18	20 V 2	
15	11	Tax Audit	Audit of Public Trust	18	21 V 2	
15	8	Tax Audit	Audit of Indirect Taxes & Steps Involved	18	25 V 2	
15	10	Tax Audit	Revision of Tax Audit Report	18	25 V 2	
15	6	Tax Audit	Steps in VAT Audit	18	26 V 2	
15	9	Tax Audit	Areas of concern in Indirect Tax Audit	18	26 V 2	
15	26 c	Tax Audit	Approach to VAT Audit & Areas to be Audited	18	28 V 2	
3	8	SOX	8 Provisions of SOX suitable for Indian Corporates	19	1 V 2	
3	6	SOX	Corporate Accountability & Penalties	19	2 V 2	
3	10	SOX	Corporate Responsibility	19	2 V 2	
3	13	SOX	Auditing Standards of PCAOB	19	3	Addition
7	1 i	Liability of Auditor	Misstatement in Prospectus / Sec 35	20	2 V 1	
7	4	Liability of Auditor	Misstatement in Prospectus / Sec 35	20	2 V 1	
7	6	Liability of Auditor	Criminal Liabilities	20	3 V 1	Inclusion of Sec 140(5)
7	5	Liability of Auditor	Gross Negligence	20	6 V 2	
7	2	Liability of Auditor	Unlawful Acts of Clients	20	7 V 2	
1	1	Misc.	Review of Accounting Policy	PM		
1	23	Invest & DD	Frauds through suppliers ledger	PM	V 2	
2	1	ASPP	General Matters in Considering New Engagements	PM		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.
2	2 a	RA & ICS	Walk Through Test	PM		Take overview of ICS before actual checking, this concepts not covered in SA 315 or 330.
2	2 b	Misc.	Cut Off Procedures	PM		
2	3	ASPP	Audit Strategy as backbone of Audit	PM		What information should be collected while performing audit strategy ? It is given as per old theory of module. SA 300 Points also relevant
2	5 b	ASPP	Audit programme for revenue & expenditure of multiplex	PM		
2	7	ASPP	Developing overall audit plan	PM		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.
2	8	ASPP	Sudden increase scrap sales	PM		Read answer once, now imagine complete production process from start till end and number points in sequence, it will be easier to remember.
2	9 a	ASPP	General Matters in Considering New Engagements	PM		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.
2	9 b	ASPP	Major Source of Information about clients Business	PM		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.



2	10	ASPP	Audit Programme for Transportation Charges	PM		
2	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
3	5	RA & ICS	ICS over ticket sell & collection	PM		Imagine flow of transaction and use trick of vouching 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		
9	6	Corp Gov	Independent Director	PM	V 2	<b>Amended as per LODR 2015</b> <b>Study from Law Notes</b>
10	6	Audit of Consol	Control Over Board	PM	V 2	General Requirements of Consolidation are explained
11	4 a	Audit of Banks	Advances to DOT COM	PM	V 2	Majority points are same as we see in normal loan 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	V 2	
17	9	Mutual Fund	Audit Report of mutual Fund	PM	V 2	Specify common points in audit report, as explained in lectures.
17	14	Env & Energ	Environment Impact Assessment	PM	V 2	
17	15	Invest & DD	Matters to be reported in respect of Special Audit of 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	
20	7	Invest & DD	Due Diligence, Focus on undervalued liabilities & 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	
21	2	Peer Review	Technical, ethical and professional standards	PM	V 2	Give reference of all documents covered in Professional Pronouncements
21	3	Peer Review	Checking Independence in Peer Review	PM	V 2	Policy-Communication-Monitoring-Review for Independence
21	4	Peer Review	Focus of Peer Review	PM	V 2	Follow this flow Systems & Procedure for Audit--Training Programmes- Compliance of Technical / Professional / Ethical Standards-- Compliance of Council Guidelines for Members / Articles --Quality of Reporting
21	6	Peer Review	Reporting Stage	PM	V 2	
21	11	Peer Review	Step Wise Approach to Peer Review	PM	V 2	It is overview of detail process we have seen.
1	13 a	Accounting	AS 4	PM		
1	15 a	Accounting	AS 29	PM		
1	26	Accounting	Sch III	PM		
1	28 a	Accounting	AS 22, Accounting of MAT Paid	PM		
1	49	Accounting	Intangible Item Vs Intangible Item	PM		
2	4	Sch III	Advance Payment of Capital Expenditure	PM		
6	1	Accounting	AS 11	PM		
6	2	Accounting	AS 15	PM		
6	3	Accounting	AS 26	PM		
6	4 a	Accounting	Sch III	PM		
6	4 b	Accounting	AS 15	PM		
6	4 c	Accounting	AS 2	PM		
6	4 d	Accounting	AS 13	PM		
6	5	Accounting	AS 9	PM		
6	7	Accounting	AS 9	PM		
6	8 a	Accounting	AS 5	PM		
6	9	Accounting	AS 9	PM		
6	10 a	Accounting	AS 9	PM		
6	10 b	Accounting	Sch III	PM		
6	11 a	Accounting	AS 7	PM		
6	11 b	Accounting	AS 10	PM		
6	11 c	Accounting	AS 4	PM		
6	14 a	Accounting	AS 22	PM		
6	15	Accounting	AS 12	PM		
6	16	Accounting	AS 20	PM		
6	17	Accounting	Sch III	PM		
6	19 b	Accounting	AS 29	PM		
6	21 a	Accounting	AS 18 / KMP	PM		

6	21 b	Accounting	AS 2	PM			
6	21 c	Accounting	AS 11	PM			
6	22 a	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 c	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 c	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



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