

PAGE

1-5

I-11

I-13

I-17

I-19

Contents

Preface to Twelfth Edition

Syllabus (New Course)

Abbreviations

Chapter-wise Marks Distribution

MODULE I	
AUDITING CONCEPTS AND ENGAGEMENT STANDARDS	
Chapter 1 Quality Control and Engagement Standards	1.3
Chapter 2 Auditing Planning, Strategy and Execution	2.1
Chapter 3 Risk Assessment and Internal Control	3.1
Chapter 4 Audit in an Automated Environment	4.1
MODULE II	
PROFESSIONAL ETHICS	
Chapter 5 Professional Ethics (Chartered Accountants Act, 1949)	5.3
MODULE III	
COMPANY AUDIT	
Chapter 6	6.3
Chanter 7	6.3
Chapter 7 Audit Reports	7.1

Modification in the scope of syllabus (ICAI Announcement dated 24-6-2019)

I-8 CONTENTS

	PAGE
Chapter 8 CARO, 2020	8.1
Chapter 9 Audit of Consolidated Financial Statements	9.1
Chapter 10 Audit of Dividends	10.1
Chapter 11 Audit Committee & Corporate Governance	11.1
Chapter 12 Liabilities of Auditor	12.1
MODULE IV	
DIFFERENT TYPES OF AUDIT	
Chapter 13 Internal Audit	13.3
Chapter 14 Management and Operational Audit	14.1
Chapter 15 Audit under Fiscal Laws	15.1
Chapter 16 Due Diligence, Investigation & Forensic Accounting	16.1
Chapter 17 Peer Review & Quality Review	17.1
MODULE V	
AUDIT OF DIFFERENT ENTITIES	
Chapter 18 Audit of Banks	18.3
Chapter 19 Audit of Non-Banking Financial Companies	19.1
Chapter 20 Audit of Insurance Companies	20.1
Chapter 21 Audit of Public Sector Undertakings	21.1

CONTENTS I-9

PAGE

MODULE VI QUESTIONS ON IND-AS AND SCHEDULE III

Chapter 22	
Questions on Ind-AS	22.3
Chapter 23	
Questions on Schedule III	23.1
Past Exam Paper (May 2023) Part II - Descriptive Questions - Suggested Answers	P.1