

Contents

	PAGE
Chapter 1 Quality Control	1.1
Chapter 2 General Auditing Principles & Auditor Responsibilities	2.1
Chapter 3 Auditing Planning, Strategy and Execution	3.1
Chapter 4 Materiality, Risk Assessment & Internal Control	4.1
Chapter 5 Audit Evidence	5.1
Chapter 6 Completion and Review	6.1
Chapter 7 Reporting	7.1
Chapter 8 Specialised Areas	8.1
Chapter 9 Audit Related Services	9.1
Chapter 10 Review of Financial Information	10.1
Chapter 11 Prospective Financial information and Other Assurance Services	11.1
Chapter 12 Digital Auditing and Assurance	12.1
Chapter 13 Group Audits	13.1
Chapter 14A Audit of Banks	14A.1
Chapter 14B Audit of Non-Banking Financial Companies	14B.1

I-6 CONTENTS

	PAGE
Chapter 15	
Audit of Public Sector Undertakings	15.1
Chapter 16	
Internal Audit	16.1
Chapter 17	
·	47
Due Diligence, Investigation & Forensic Accounting	17.1
Chapter 18	
SDG and ESG Assurance	18.1
Chapter 19	
Professional Ethics and Liabilities of Auditors	19.1
Fioressional Eurics and Elabilities of Additors	19.1