

# Contents

---



	PAGE
<b><i>Chapter-wise marks distribution</i></b>	<b><i>1-7</i></b>
<b>CHAPTER 1</b> Nature, Objective and Scope of Audit	<b>1</b>
<b>CHAPTER 2</b> Audit Strategy, Audit Planning & Audit Programme	<b>24</b>
<b>CHAPTER 3</b> Audit Documentation and Audit Evidence	<b>37</b>
<b>CHAPTER 4</b> Risk Assessment and Internal Control	<b>65</b>
<b>CHAPTER 5</b> Fraud and Responsibilities of the Auditor	<b>84</b>
<b>CHAPTER 6</b> Audit in an Automated Environment	<b>97</b>
<b>CHAPTER 7</b> Audit Sampling	<b>106</b>
<b>CHAPTER 8</b> Analytical Procedures	<b>116</b>
<b>CHAPTER 9</b> Audit of Items of Financial Statements	<b>122</b>
<b>CHAPTER 10</b> Company Audit	<b>148</b>

	PAGE
<b>CHAPTER 11</b>	
Audit Reports	194
<b>CHAPTER 12</b>	
Audit of Banks	208
<b>CHAPTER 13</b>	
Audit of Different Types of Entities	219
<b>CHAPTER 14</b>	
Standards on Auditing	242
<b>CHAPTER 15</b>	
Guidance Notes	260
<i>May 2018 Exam (New Syllabus) (Suggested Answers)</i>	263
<i>Nov. 2018 Exam (New Syllabus) (Suggested Answers)</i>	267