

Contents



	PAGE
Chapter-wise Marks Distribution	I-7
Chapter 1 Quality Control and Engagement Standards	1
Chapter 2 Audit Planning, Strategy and Execution	112
Chapter 3 Risk Assessment and Internal Control	119
Chapter 4 Audit in an Automated Environment	132
Chapter 5 Professional Ethics	139
Chapter 6 Company Audit	217
Chapter 7 Audit Reports	262
Chapter 8 CARO, 2016	269
Chapter 9 Audit of Consolidated Financial Statements	290
Chapter 10 Audit of Dividend	302
Chapter 11 Audit Committee and Corporate Governance	308
Chapter 12 Liabilities of Auditor	321
Chapter 13 Internal Audit	328
Chapter 14 Management and Operational Audit	335

	PAGE
Chapter 15 Audit under Fiscal Laws	346
Chapter 16 Due Diligence, Investigation & Forensic Audit	376
Chapter 17 Peer Review & Quality Review	392
Chapter 18 Audit of Banks	401
Chapter 19 Audit of Non-Banking Finance Companies	422
Chapter 20 Audit of Insurance Companies	430
Chapter 21 Audit of Public Sector Undertakings	442
Chapter 22 Accounting Standards	454
Chapter 23 Schedule III of Companies Act, 2013	476
CA Final May 2018 (New Syllabus) - Suggested Answers	483
CA Final Nov. 2018 (New Syllabus) - Suggested Answers	487
CA Final May 2019 (New Syllabus) (Part II - Subjective Questions) - Suggested Answers	492