

## **Contents**

		PAGE
C	Chapter-wise marks distribution	
I	CHAPTER 1	
	QUALITY CONTROL AND ENGAGEMENT STANDARDS	1
I	CHAPTER 2	
	AUDIT STRATEGY, PLANNING AND PROGRAMMING	90
I	CHAPTER 3	
	RISK ASSESSMENT AND INTERNAL CONTROL	96
I	CHAPTER 4	
	SPECIAL AUDIT TECHNIQUES	106
I	CHAPTER 5	
	SOX AUDIT	110
I	CHAPTER 6	
	AUDIT IN CIS ENVIRONMENT	113
I	CHAPTER 7	
	PROFESSIONAL ETHICS	123
I	CHAPTER 8	
	COMPANY AUDIT	187
I	CHAPTER 9	
	AUDIT REPORTS	223
I	CHAPTER 10	
	CARO, 2016	229
I	CHAPTER 11	
	AUDIT OF CONSOLIDATED FINANCIAL STATEMENTS	246
I	CHAPTER 12	
	AUDIT OF DIVIDEND	256

I-6 CONTENTS

		PAGE
ı	CHAPTER 13	
	AUDIT COMMITTEE AND CORPORATE GOVERNANCE	261
	CHAPTER 14	
	LIABILITIES OF AUDITOR	272
	CHAPTER 15	
	COST AUDIT	278
	CHAPTER 16	
	INTERNAL AUDIT	286
	CHAPTER 17	
	MANAGEMENT AND OPERATIONAL AUDIT	292
	CHAPTER 18	
	AUDIT UNDER FISCAL LAWS	301
	CHAPTER 19	
	INVESTIGATION & DUE DILIGENCE	325
	CHAPTER 20	
	PEER REVIEW	336
ı	CHAPTER 21	
	AUDIT OF BANKING COMPANIES	341
ı	CHAPTER 22	
	AUDIT OF GENERAL INSURANCE COMPANIES	359
ı	CHAPTER 23	
	AUDIT OF NON-BANKING FINANCE COMPANIES	368
ı	CHAPTER 24	
	AUDIT OF CO-OPERATIVE SOCIETIES	375
ı	CHAPTER 25	
_	AUDIT OF PUBLIC SECTOR UNDERTAKINGS	380
	CHAPTER 26	
	ACCOUNTING STANDARDS	390

CONTENTS	I-7
	PAGE
CHAPTER 27	
SCHEDULE III OF COMPANIES ACT, 2013	407
CA FINAL NOV. 18 (OLD SYLLABUS) SUGGESTED ANSWERS	
CA FINAL MAY 19 (OLD SYLLABUS) (PART II - SUBJECTIVE QUESTIONS) - SUGGESTED ANSWERS	