

CA FINAL AUDIT 100 Important TOPICS from Study Material & RTP

Hello Everyone , ICAI keeps changing its material on continuous basis, all professors try to keep content updated, but there may be chances that some things are missed out. Further

In Nov 16, I observed that many questions were asked from module, specially which are in bold italics or with diagrams or with case study. So I compiled list of such topics. Just check if it is in your present book, if not cover from study material as per page number given. This will give you confidence and edge that you have covered Study Material. Cover them with your regular studies & PM.

We will be coming many of the below topics in our upcoming one day classes

	Topic	Chapter (SM)	Pg No (SM)
SA Intro	Procedure for issuing SA	1	4
SA Intro	Audit Vs Related Services Diagram	1	5
SA 300	Preliminary Engagement Activities	2	2
SA 300	Overall Audit Strategy	2	4
SA 300	Characteristic of Engagement	2	5
SA 300	Relationship between audit strategy & plan	2	7
SA 300	Important matters while framing audit programme	2	11
RAIC	Control Structure	3	1
RAIC	Internal Check System	3	7
RAIC	Disclosure Controls and Procedures and IFCR	3	33
SA 530	Factors Affecting Sample Size	5	19
LA	Professional Negligence	7	3
LA	Liabilities of CA under Income Tax Act	7	24
AR	Opinion which auditor is supposed to express as per Sec 143	8	18
AR	Chart on SA 710	8	32
Corp Gov	Auditors Certificate	9	23
GIC	Specific Control Procedures Related to General Insurance Business	12	1
GIC	Types of Reinsurance	12	25
GIC	Solvency Margin	12	31

Co-Op	Special Features of Co-Operative Audit	13	6
Co-Op	Books of Accounts of Multi State Co-Operative Society	13	10
Co-Op	Power of CG to Direct Special Audit	13	13
NBFC	Classification of fraud by NBFC	14	14
Tax Audit	Definition of Accountant as per IT Act	15	7
Cost Audit	General Features of Cost Audit Report	16	26
Enviornme	Main areas for Enviornment Audit	17	29
Council Gu	Tax Audit Limit	22	77
PE	Case Study on Clause (7) but Clause (8) should be specified instead in this particular case. Sometime decisio is given under clause 7 sometimes clause 8	22	64
PE	Case Study on CI 11	22	51
PE	Can auditor of subsidiary be director in holding ?	22	50
PE	Can CA charge on percentage basis fee for being recovery consultant ? (No)	22	47
PE	Undercutting of Fees	22	37
PE	Use of expression "associates of" etc	22	34
PE	Photograph / Quick Response Code on Visiting Card	22	32
PE	Treatment of Goodwill Chart	22	20
PE	What do you mean by CA in service	22	14
PE	LLP with company as partner	22	11
PE	Cancellation & Restoration of COP	22	7
PE	Removal & Restoration of Membership	22	5
PE	Fundamental Principles	22	2
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Investigati	Hidden Liabilites / Overvalued Assets	20	41
Investigati	Types of DD / Sub Classification	20	38
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SA 315	Short Notes on Control Activities	RTP	143
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SA 315	Short note on monitoring controls	RTP	146
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