

Contents

Paper - 3 Advanced Auditing and Professional Ethics

| Chapter Name | | Page No. |
|---------------------|---|-----------------|
| → | Study Material Based Contents | 3.1 |
| → | Syllabus | 3.3 |
| → | Examination Trend Analysis | 3.7 |
| → | Line Chart Showing Relative Importance of Chapters | 3.14 |
| → | Table Showing Importance of Chapter on the Basis of Marks | 3.15 |
| → | Table Showing Importance of Chapter on the Basis of Marks of Compulsory Questions | 3.16 |
| → | Legends for the Graphs | 3.17 |
| 1A. | Auditing Standards, Statements and Guidance Notes | 3.19 |
| 1B. | Accounting Standards | 3.91 |
| 2. | Audit Planning, Strategy and Execution | 3.117 |
| 3. | Risk Assessment and Internal Control | 3.126 |
| 4. | Special Aspects of Auditing in an Automated Environment | 3.144 |
| 5. | Company Audit | 3.149 |
| 6. | Audit Reports | 3.191 |
| 7. | Audit Reports and Certificates for Special Purpose Engagement | 3.202 |
| 8. | Audit Committee and Corporate Governance | 3.207 |
| 9. | Audit of Consolidated Financial Statements | 3.216 |
| 10. | Audit of Banks | 3.227 |
| 11. | Audit of Insurance Companies | 3.242 |
| 12. | Audit of Non Banking Financial Companies | 3.260 |
| 13. | Audit under Fiscal Laws | 3.270 |

| | | |
|-----|--|-------|
| 14. | Special Audit Assignments | 3.289 |
| 15. | Audit of Public Sector Undertakings | 3.308 |
| 16. | Liabilities of Auditors | 3.316 |
| 17. | Internal Audit, Management and Operational Audit | 3.325 |
| 18. | Due Diligence, Investigation and Forensic Audit | 3.338 |
| 19. | Peer Review and Quality Review | 3.351 |
| 20. | Professional Ethics | 3.362 |