

Hello Nanbas & Nanbis,

Please use the question list

for sevision purposes.

Happy auditing!

-CA CPA Nivedha Shankar 9884413960.

the caclassroom. com.

MAY 25 COMPARISON WITH PREDICTION

CHAPTER	QUESTIONS	MARKS
SA 200	Types of Engg standards?	5
	Identifying Scope, Reporting objectives, Factors in	
SA 300	directing ET efforts? - inside points	4
	Audit programme- designed to provide Audit	
SA 300	evidence	5
AUTO ENV	Types of Control	5
ITEMS	CSR	4
	SQC1 combo question with SA 230 - Completion	
SA 230	memorandum	2
SA 580	Other written representations?	5
SA 299	Advantages & Disadvantages of JA	5
SA 701	How to determine KAM?	5
SA 220	Leadership responsibilities	5
SA 210	Preconditions?	4
	Total	49



49 out of 70 marks in descriptive

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PRIORITY STANDARDS SEP 2025 EXAMS



V IMP for Sep 25	Remarks	classroom
SA 300	Every attempt 10 marks	
SA 500	Every attempt 4-6 marks	
ETHICS	Every attempt 4 marks; Sep25 TOP priority	
SA 200	Every attempt 3-4 marks	
SA 230	Every attempt 3-4 marks	
Automated Environment	Every attempt 3-4 marks	
SA 530	Not tested for last 2 attempts	
SA 510	Not tested for last 6 attempts	
SA 320	Not tested for last 4 attempts	
SA 520	Not tested for last 4 attempts	
SA 550	Not tested for last 4 attempts	
SA 450	Not tested for last 3 attempts	
SA 560	Not tested the last 2 attempts	
CARO	Every attempt 4 Marks	
	V imp. Definitely min 5 marks in Sep25. Wont	
	be surprised if asked for 10 marks also.	Don't skip
SA 315	·	
Audit of Government Company	Not tested for last 2 attempts	One of these 2
Audit of Cooperative Soc	Not tested last attempt	can be asked
Least priority standards		
SA 501	Tested in May25	
SA 505	Tested in May25	
SA 580	Tested in May25	
SA 299	Tested in May25	
SA 570	Tested in May25	
SA 710	Tested in Jan25	
SA 505	Tested in May25	
SA 701	Tested in May25	
SA 210	Tested in May25	

DISCLAIMER: Based on past attempts analysis, the priority of the standards is given. This is not a replacement for ICAI material.

EXPECTED QUESTIONS. - SEP 25.

CHAPTERS	QUESTIONS
SA 200	Meaning of Audit? Relationship of Audit with diverse subjects? Benefits of Audit?
	Audit-mandatory/voluntary?
	To whom report is submitted?- Reporting in EL
	Scope of Audit includes? Excludes?
	Why are standards needed? Duties in relation to eng and Quality Control Review
	Difference between reasonable assurance & limited assurance engagement
	Qualities of auditor
SA 210	Not very important for Sep25 exams
SA 220 & SQC 1	Not very important for dep20 exams
Ethics	Principles of professional ethics? COPPI
(Read entire ethics word by word &	
go to exam)	Professional Skepticism? Examples???
	Independence of mind and Appearance
	Threats to independence? - Read examples given under each threat;
	Safeguards to independece? What is independence of mind & Independence of Appearance? Principle based approach vs. Rule based Approach
SA 230	Definition, Objective & Purpose of SA230
57.255	Audit documentation includes and excludes?
	Audit file? Timing?
	Changes to Audit work papers?
	Time limit for changes and Retention period?
	Form, content and extent of Audit documentation depends on?
	Documentation of significant matters & related professional judgements?
SA 260 & 265	Examples of matters that auditor may consider whether defeciency is significant defeciency
	Examples of indicators of significant defeciency in IC
SA 299	Not very important for Sep25 exams
SA 300	Prelimnary Engagement activities? (Can ask ethical requirements as a separate question)
	Benefits of planning an audit
	Planning includes consideration of the timing of certain activities and audit procedures that need to be completed prior to the performance of further audit procedures.
	to the performance of further audit procedures. Identifying Scope, Factors in directing ET efforts? - inside points
	Audit programme- Make a sample
	Constructing an audit programme - 7 points
	Advantages and disadvantages of an audit programme?
	Examples of considering results of preliminary engagement activities and knowledge gained in other engagements is
	relevant?
	The NET of direction and supervision of engagement team members and review of their work vary depending on many
	factors. What are thet?
	IFC and IC over FR
SA 315	Inherent Risk, Control Risk, Detection risk?
	Risk Asst procedures- Inq of mgt & others; Observation and inspection? (Inside pts also)
	Understanding the entity- a continuous process
	Understanding entity & its environment (Inside pts also)
	Objectives, Benefits & limitations of IC COMPONENTS OF IC - Inside points also for each
	Nature & characteristics of IC?
	Existence of satisfactory control environment- not an absolute deterrant to fraud
	Are all controls relevant to audit? - SLMNCCDRS
	Evaluation of IC? Methods for Evaluation?
	Testing of IC
SA 330	What should the auditor consider for determining the extent of Test of controls?
	What are the specific enquiries by the auditor when deviation in controls are detected?
	What should the auditor do when he is designing FAP?
	What should the auditor consider when he is using the AE reg controls from previous audits?
	Nature and Extent of using the Substantive procedures?
Automated Environment	Key features of an automated environment
	Understanding & Documenting Automated env; Documenting the audit?
	What are IT Risks? What are its impacts?
	General IT Controls vs. Application controls; Suitability Testing methods in an automated environment? - IIO R
	What are General IT Controls?
	Risks arising from use of IT and what is the impact of IT related risks?
	Assess and Report Audit findings?
	Data Analytics
	Internal Financial Controls
	Audit approach in an automated environemnt
SA 320	What is materiality/ Performance materiality/ benchmarks
	How to document materiality?
	Statutory requirement of materiality
	While planning audit, auditor makes a judgement abt the size of misstatement. What does this provide a basis for?
	When is materiality and Audit risk considered?
0.450	When will the auditor determine whether the overall audit strategy and audit plan
SA 450	need to be revised?
	Evaluation of uncorrected misstatements? What to get from management if there are Uncorrected misstatements?
	Communication to TCWG- Management corrects/ refuses PROCESS?
	Objective of auditor?
_SA 500	
SA 500	Info to be used as AE > By entity, By mgt expert
SA 500	Info to be used as AE > By entity, By mgt expert Type of AE > Dep upon nature & Source?
SA 500	Info to be used as AE > By entity, By mgt expert
SA 500	Info to be used as AE > By entity, By mgt expert Type of AE > Dep upon nature & Source? Relevance & Relibility
\$A500	Info to be used as AE > By entity, By mgt expert Type of AE > Dep upon nature & Source? Relevance & Relbility Sufficiency & Appropriateness
\$A500	Info to be used as AE > By entity, By mgt expert Type of AE > Dep upon nature & Source? Relevance & Relibility Sufficiency & Appropriateness Factors affecting sufficiency of AE? Audit trail Assertions? Positive? Negative? Explicit? Implicit?
SA 500	Info to be used as AE > By entity, By mgt expert Type of AE > Dep upon nature & Source? Relevance & Retibility Sufficiency & Appropriateness Factors affecting sufficiency of AE? Audit trail Assertions? Positive? Negative? Explicit? Implicit? Inconsistency/ Doubts over reliability of AE?
\$A 500	Info to be used as AE > By entity, By mgt expert Type of AE > Dep upon nature & Source? Relevance & Relibility Sufficiency & Appropriateness Factors affecting sufficiency of AE? Audit trail Assertions? Positive? Negative? Explicit? Implicit?



different questions

0.1.504	Not are important for Con OF suggest
SA 501 SA 505	Not very important for Sep 25 exams Not very important for Sep 25 exams
SA 510	Audit procedure regarding opening balances?
	Objective of auditor?
	Reporting under SA 705 by auditor regarding opening balances (2 cases)???
SA 520	Types and Purpose of Analytical procedures?
	Factors to be considered for Substantive Analytical Procedures
	Techniques available for Anal procedures?
	Anal procedures used as substantive tests
	Results of analytical procedures
	Consclusion in performing Anal procedures?
SA 530	Statistical Vs. non statistical sampling; Adv of statistical?
	Sample process
	Sampling risk
	Terms- Stratification, Tolerable misstatement, Tolerable rate of deviation, sample unit, population Charateristics of population, statistical sampling
	Factors to be considered for the extent of checking on a sample
SA 550	Examples of relationships indicating a presence of Control or significant influence?
	When will a RPT give rise to higher risk of material misstatement?
	How can an auditor verify the existence of related party relationships and transactions - SRICLIPSCCC
	What are Special purpose entities?
	What will auditor enquire the management?
SA 560	Adjusting, non adjusting event?
	Audit procedures of Subsequent events in all 3 cases. (No other go, study fully)
SA 570	Not very important for Sep25 exams
SA 580	
SA 600	Sec 128(1), Sec 128(2), Sec 143(8)
	Definitions
	Procedure by Principal Auditor
SA 610	not very important for Sep25 exams
SA 700	Basic standards Study fully Not very important for Sep25 exams
SA 701 SA 705	Basic standards Study fully
SA 706	What is EMP/ What is OMP?
SA 710	Audit procedures regarding comparative information
0.7.20	When corresponding figures are presented, auditor's opinion shll not refer to the corresponding figures except in the
	following circumstances:
Audit of cooperative societies	Powers of persons conducting inquiry / inspection? Who can call for inq/ins?
	Uses of reserve fund?
	Special Audit
	Powers of Registrar?
	Appointment of auditor & who can appoint?
Audit of government company	Roles, Duties and Powers of CAG
	Audit of Commercial Accounts?
	How to Audit stores and Inventories?
	How to audit taxes, fees, fines (Receipts)? Objective of Government audit?
	Audit of expenses?
	Effeciency audit? Performance audit?
Audit of banks	Learn the concepts of Mortgage, Pledge, Hypothecation, Assignment, Lien, Set off
	What happens if there is erosion in the value of security?
	Regulatory frameworks for bank audit?
	Accounting if bills discounted is for a 2 year period?
	Is netting allowed if there is Rediscounting?
	Appointment, remunneration & form and content of FS
	Initial conisderation by the statutory auditor when conducting the audit
	Understanding the risk management process while conducting the audit
	Agriculture advances
Audit of other entities	Advances under consortium? NGO
Addit of other entities	Partnership firm
	Audit of Hospitals
	Local Body
Company Audit	This is v small now. Pls study fully
Audit of items of FS	PPE
	Share Capital
CARO	ALL; CL 10, 7 asked in prev attempt so less priority to them. (rem 19 clauses have equal chance of being asked)



Chapter	Chapter (ICAI)	SA/TOPIC	QUESTION	May-25	Q	М	Jan-25	Q	м :	Sep-24	Q I	May-24	Q	М	Nov-23	Q	M N	lay-23	QM
1	Nature Objective & Scope of Audit	SA 200	Limitations of Audit Remuneration of auditor		Н	Н			+		+	Ť	2c	3		+			1d 2
			Scope of Audit - Investigation?		П	Н			_	~	1c :	3	\Box	1		\top			10 2
			Prospective vs historic FS			П	~	2a	5		-		Ħ			T			$\neg \neg$
			Types of Eng standards & purpose?	,	2a	5					\Box								
	Audit strategy, Audit planning and Audit Programme												I. I						
2		SA 300	Matters considered for prep Audit Programme		H	Н		Н	+		+	-	1a 2d	4		+		-	+
			O. Audit Strategy- factors significant in dir ET efforts		H	Н			+		+	Ť	20	3		+		-	+
			Reporting objectives of the engagement - to plan timing of AP	~	6c	4													
			Doc of Overall audit strategy/ DOC				~	5a	5									~	1a 2
			Overall Audit strategy- resources			Н			4	ž	4a -		\vdash	4		_			\perp
			Rel bw Audit Str & A Plan		H	Н		\vdash	+	•	2d :	3	3a	4		+	_	\rightarrow	+
			Audit planning Audit planning - continuous & iterative process		H	Н	~	1a	5		+		38	4		+		-	+
			Preliminary Engagement Activities-Ethical reqts		П	H		10	Ť		\top		Ħ	1	~	2c	1.5		\neg
			Audit Programme- Points to consider							~	5a -	4							
			Audit Programme- designed to provide AE	,	1a	5					_			4		_			ш
		IC over FR and IFC	IFC Responsibilities of AC, Board, Indep dir		Н	Н			+		+	~	1c	3					_
3	Risk Assessment and Internal Control		IC over FR		Н	Н		Н	+		+		\vdash	+	~	1h	2	-	+
- 3	This A to be something the state of the stat	Automated Env	Manual vs Automated Elements		Н	Н		\Box	+		\top	-	3c	3		\pm		-	+
			Types of Control in auto env	-	1b	5			_		\top		1	Ť		\top			\neg
			Impact on audit if IT related risks not mitigated			П			T		T		П		~	3с	3		
			Data analytics			Ц					1		\Box			4			2d 3
			On the shelf/off ERP- Complexity?			Н			1	_	5.			-		+		~	1h 2
			Digital Audit Audit tests (IIO-R)		Н	Н	~	6c	4	•	5c :	3				+			+
		SA 315	Understanding the entity			H		OC.	1		1					\exists		~	4a 4
			Components of IC							~	3a -	4							
			Risk requiring spl audit consideration						1							\Box			4d 3
			Audit risk			Ц												~	2b 4
			Test of Controls - IIO TR Existence of a satisfactory control environment-not an absolute		H	Н				-	2a -	4				+			4
			deterrent to fraud					1c	4										
		RAP	Inquiries of mgt & others <entity< td=""><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td>~</td><td>2a</td><td>4</td><td></td><td></td><td></td><td>~</td><td>5d 3</td></entity<>									~	2a	4				~	5d 3
		SA 320	Assumptions by auditor wrt users of FS		П	П			T		T			1	~	4a	4		
			Benchmark			Н			1		4					4			2c 3
4	Audit Evidence	SA 500	Sufficiency and Appropriateness- Qnty & quality			Н	~	20	-		+		\Box			-		~	1e 2
			Sufficiency?? - Mat, ROMM, Size of pop Def- Accounting records + Other info		Н	H	•	2C	4		+				-	5a	4		
			Sales invoice- External evidence ?		П	Ħ		П	1		1			1		1c	2		
			Reliability of data															~	4c 3
			Factors for selecting specific items from a pop			Ц		H	4		4	~	4a	4		4			للا
			Using the work of Expert			Н	~		1	~	5b -	4				4	4		Ш
		SA501	Litigation and Claims Inventory- Attendance at phy inv- factors	-	6a	F	,	4c	4		+	–	2b	4		+			+
			Segment info		Ud	1	~	1b	5		1					\pm			
		SA 505	Refuses to allow EC															~	3a 4
			Positive Confirmation request , Exception			П			T	~	6c :	3	П			I	1		
			Negative Conf- Conditions	,	4a	5					1								
		SA 600	OA Adequate- Proced by PA		H	Н			1		+	7		4		+			\perp
		SA 610	Coordination between EA and IA Relying on the work of IA- resp?			Н	~	4a	5		+	-	3d	3		+			+
		SA 530	Extent of checking sampling plan		П	H		40	7		1				~	6b	4		
			Block sampling													1f	2		
			Statistical Sampling > Non stat?						T	~	3d		П	1		I	1		
			Types of Sampling case- stratified █			Н			1	~	1b -	4				\perp		_	
		Audit Risk	Sampling and Non sampl risk		H	Н			1		-		\vdash			5c	2	~	2a 4
		SA 520	AP inconsistent with other AP Used in all stages			Н					+				-	9C	3	_	1f 2
		SA 550	Higher ROMM Examples		П	Н									~	3d	3		- 1
		Audit and Auditors	Audit trail													2d	3		
5	Audit of items of Financial Statements					Ц			1		4			4		4			
		Inventories	Valuation of inv- calculation		Н	Н					1	~	1b	4		O.L			
			Raw materials & consumables Sweat Eq		H	H					+					3b	4		
		Share capital	Sh issued at discount									•	5a	4					
			shares issued at a discount -S53						T		T					I	1	~	3b 4
		PPE	Costs excluded from PPE- egs								1	~	5b	4		4			
			Revenue qualifying as capital		H	H					+				~	6d	3	_	1c 2
			Depn and amortisation Elements of Cost in PPE		Н	H			1	-	4b -	1				+			1C 2
			21 OOK MITE		П	H			1		-					1			
		Loans and Advances		L.,		Ц					1	~	4c	3					
		Trade Receivables	ToC for checking effectiveness	,	4c	4					1					-1			
		Purchases-	Existence, completeness and valuation		H	Н			1		+	-	4.4	2		+	4	~	3d 3
		Sales	cons anal, stock comp anal, ratios Sale of scrap		Н	Н			1		+		4d	3		-		-	3c 3
			Measurement Sale of Scrap	-	3a	5					1					\pm			3
		STB	Classification of STB			Ú									~	4b	4		
		Borrowings	Vouching/ Verifictaion of Borrowings from banks							~	2b -	4							
		Additional								,	. [
		information	Ratios Disclosed CSR	-	6c				1	•	2c :	3		-		+			+
		Assertions	case study based Q to identify assertions		90	4	~	4b	5							\pm			
		Intangible Assets	AP for addn to IA recorded properly			Н	~		5										
		Airibine Maadia			1			100	~							_		$\overline{}$	_

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6	Audit Documentation	Final audit file	Disclosure				\perp				~	1d 3		\perp			
			Need not inloude in A Doc					-	3b	4				Ш			
			Time limit for assembly of F Audit file	,	1c	2											
		Completion												П			
		memorandum	Meaning	~	1c	2											
7	Completion and Review	SA 580	Date of WR								~	3b 4					
		UNOUU	Other WR to supplement but donot form part of mgt's WR reg prep				+		+			00 4		+			Н
			of FS	~	5b	5											
					30	3	+		+		~			+			Н
		SA 450	Documentation		\rightarrow	_	+		+			6c 3		+			⊢
		SA 570	Material Uncertainty disclosed, not disclosed													~	5a
			Objectives of Auditor - SA570			-	3b	5									
			Operating event or condition casting doubt on GC	~	2b	5											Г
		SA 260	Who is TCWG?			-	5b	E	_					-			Н
					\rightarrow		30		١.			_		+			\vdash
		SA 265	Meaning of Defeciency in IC		\rightarrow		+	-	6a					\perp			L
		SA 560	After Dt of AR but before FS issued					-	1a	4				\perp			L
8	Audit Report	CARO															
			Cl 2 - Inventories										~	За	4		Г
					$\overline{}$		+	-	1d	3				1			Т
			Cl 7 - Stat Dues		\rightarrow	_	+	_	10	3		_		+			
			Cl 9 - Borrowings		\rightarrow	_	+	_	+			_		+		<u> </u>	4t
			Cl 10 - IPO FPO	_	2c	4	\perp		_					\perp			L
			Cl 11 - Fraud reporting <1crore													~	5b
			Cl 12 - NIDHI company								~	5d 3					Γ
		SA 710	Corresponding vs. Comparative										-	4d	2		
		UK/10			+	-	O.	-						~U	3		
			PP- Adverse report; Cyr procedures?	~	\rightarrow	-	6b	٥						+			
		SA 299	Advantages of Joint Audit	•	5a	5								\perp			
		SA 700	Basis for Disclaimer of Opinion			~	3c	4									L
		SA 701	Determining KAM	`	3b	5							~	5d	3	~	11
		SA 705	No SAAE										-	2a	4		Ť
		JA /03	Olement and and different and		+		+					-		Zd	4	-	-
			Circumstances of modification											\square			50
			Wordings for unmodified opinion					-	4c	3							
	Special Features of Audit of Different types of Entities																
9	Special readules of Addit of Different types of Entitles	Audit of NGO	Cost auditor resignation						1				~	1d	2		L
			Corpus contribution and Revolving fund								~	6a 4					
			Planning an audit of NGO										~	6a	4		
					-		+		+				-	1b	2		Н
		Lease	Books of Accounts		+		+		+	\vdash				10			⊢
			Ownership status, accounting, tax treatment						_		~	6d 3					
			Finance lease- term of asset										~	1e	2		
			Finance Lease- AP					-	6d	3							
					-		$\overline{}$	_	_				_				$\overline{}$
							- 1							62	Λ		
		Government audit	Audit of Receipt of Donation/grants		+		++		+	Н			ľ	6a	4		Н
					+		+		H					П	4		
			Audit against provision of funds										Ž	6a 1g	2		
			Audit against provision of funds Special report by the Registrar					~	4d	3				П	2		
			Audit against provision of funds			~	5c	4	4d	3				П	2		
		Cooperative Society	Audit against provision of funds Special report by the Registrar			•	5c	_	4d	3				П	2		
			Audit against provision of funds Special report by the Registrar			•	5c	_	4d	3				П	2		
		Cooperative Society Audit Of educational	Audit against provision of funds Special report by the Registrar Investments made by coop soc			~	5c	_	4d	3				П	2		1g
		Cooperative Society	Audit against provision of funds Special report by the Registrar Investments made by coop soc Cont to Edu fund- charge not approp					4	4d	3				П	2	•	1g
		Cooperative Society Audit Of educational Institution	Audit against provision of funds Special report by the Registrar Investments made by coop soc			•		4	4d	3				П	2	,	19
		Audit Of educational Institution Audit of charitable	Audit against provision of funds Special report by the Registrar Investments made by coop soc Cont to Edu fund-charge not approp Verification of Fees from students					4	4d	3				П	2	· ·	
		Cooperative Society Audit Of educational Institution	Audit against provision of funds Special report by the Registrar Investments made by coop soc Cont to Edu fund- charge not approp					4	4d	3				П	2	•	5t
		Audit Of educational Institution Audit of charitable insti	Audit against provision of funds Special report by the Registrar Investments made by coop soc Cont to Edu fund-charge not approp Verification of Fees from students Multistate cooperative society auditor qualification			•		4	4d	3				П	2	·	5b
		Audit of charitable instit	Audit against provision of funds Special report by the Registrar Investments made by coop soc Cont to Edu fund-charge not approp Verification of Fees from students	•	6b	•		4	4d	3				П	2	· ·	5b
10	Audit of banks	Audit of charitable instit	Audit against provision of funds Special report by the Registrar Investments made by coop soc Cont to Edu fund-charge not approp Verification of Fees from students Multistate cooperative society auditor qualification	•	6b	•		4	4d	3				П	2	· ·	5t
10	Audit of banks	Audit Of educational Institution Audit of charitable insti	Audit against provision of funds Special report by the Registrar Investments made by coop soc Cont to Edu fund- charge not approp Verification of Fees from students Multistate cooperative society auditor qualification IC mechanism of Cinema	~	6b	•		4	4d	3	•	6b 4	~	П	2	· ·	5t
10	Audit of banks	Audit Of educational Institution Audit of charitable institution Audit of Cinemas Advances	Audit against provision of funds Special report by the Registrar Investments made by coop soc Cont to Edu fund-charge not approp Verification of Fees from students Multistate cooperative society auditor qualification IC mechanism of Cinema Asset classif, income recognition	•	6b	•		4			~	6b 4	~	П	2	· ·	5b
10	Audit of banks	Audit Of educational Institution Audit of charitable insti Audit of Cinemas Advances	Audit against provision of funds Special report by the Registrar Investments made by coop soc Cont to Edu fund- charge not approp Verification of Fees from students Multistate cooperative society auditor qualification IC mechanism of Cinema	•	6b	•		5	4d 4d 3c		•	6b 4	~	П	2		5t:
10	Audit of banks	Cooperative Society Audit Of educational Institution Audit of charitable Institution Audit of Cinemas Advances OOO Performance audit	Audit against provision of funds Special report by the Registrar Investments made by coop soc Cont to Edu fund-charge not approp Verification of Fees from students Multistate cooperative society auditor qualification IC mechanism of Cinema Asset classif, income recognition	•	6b	•		5			•	6b 4	~	П	2		5t:
10	Audit of banks	Cooperative Society Audit Of educational Institution Audit of charitable insti Audit of Cinemas Advances OOO Performance audit Drawling Power &	Audit against provision of funds Special report by the Registrar Investments made by coop soc Cont to Edu fund-charge not approp Verification of Fees from students Multistate cooperative society auditor qualification IC mechanism of Cinema Asset classif, income recognition	•	6b	•		5			*	6b 4	~	П	2	v	5b 6d
10	Audit of banks	Cooperative Society Audit Of educational Institution Audit of charitable Institution Institution OOO Performance audit Drawing Power & Sanctioned timit	Audit against provision of funds Special report by the Registrar Investments made by coop soc Cont to Edu fund- charge not approp Verification of Fees from students Multistate cooperative society auditor qualification IC mechanism of Cinema Asset classif, income recognition Conditions	•	6b	•		5	3c	3	•	6b 4	~	П	2		5b 6d
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10	Audit of banks	Cooperative Society Audit Of educational Institution Audit of charitable Institution Audit of Charitable Institution OOO Performance audit Drawing Power & Sanctioned Unit Audit of Expenses	Audit against provision of funds Special report by the Registrar Investments made by coop soc Cont to Edu fund-charge not approp Verification of Fees from students Multistate cooperative society auditor qualification IC mechanism of Cinema Asset classif, income recognition	~		5		5	3c	3	·	66b 44	~	П	2	v	5b 6d
		Cooperative Society Audit Of educational Institution Institution Institution Audit of charitable Institution OOO Performance audit Drawing Power & Sanctioned limit Audit of Expenses Drawing Power & Drawing	Audit against provision of funds Special report by the Registrar Investments made by coop soc Cont to Edu fund- charge not approp Verification of Fees from students Muttistate cooperative society auditor qualification IC mechanism of Cinema Asset classif, income recognition Conditions Audit of Provisions and Contingencies		6b	5		5	3c	3			~	П	2	v	5b 6d
10	Audit of banks Audit of banks Ethics and Terms of Audit engagements	Cooperative Society Audit Of educational Institution Audit of charitable Institution Audit of Charitable Institution OOO Performance audit Drawing Power & Sanctioned Unit Audit of Expenses	Audit against provision of funds Special report by the Registrar Investments made by coop soc Cont to Edu fund- charge not approp Verification of Fees from students Multistate cooperative society auditor qualification IC mechanism of Cinema Asset classif, income recognition Conditions Audit of Provisions and Contingencies EQCR			5		5	3c	3		6b 4	~	1g	2	v	5b 6d
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		Cooperative Society Audit Of educational Institution Institution Institution Audit of charitable Institution OOO Performance audit Drawing Power & Sanctioned limit Audit of Expenses Drawing Power & Drawing	Audit against provision of funds Special report by the Registrar Investments made by coop soc Cont to Edu fund- charge not approp Verification of Fees from students Multistate cooperative society auditor qualification C mechanism of Cinema Asset classif, income recognition Conditions Audit of Provisions and Contingencies EQCR Purpose of Quality control Fundamental principles- Obj, Confidentiality, Prof competence & due care	~	5c	5		5	3c	3			~	1g	3	v	5b 6d
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		Cooperative Society Audit Of educational Institution Audit of charitable insti Audit of Cinemas Advances OOO Performance audit Drawing Power & Sanctioned limit Audit of Expenses DP Computation SA 220 Ethics Preliminary Engagement Activities-Ethical rects	Audit against provision of funds Special report by the Registrar Investments made by coop soc Cont to Edu fund-charge not approp Verification of Fees from students Multistate cooperative society auditor qualification IC mechanism of Cinema Asset classif, income recognition Conditions Audit of Provisions and Contingencies EQCR Purpose of Quality control Fundamental principles -Obj, Confidentiality, Prof competence & due care Leadership Responsibility Confidentiality Principle EP- compliance with independece Integrity principle Professional competence & due care principle Threats to independence Threats to independence Threats to independence Water should auditor doi If threats to indep?	~	5c	44	6a 6a 6c 6c 6c	5 5 5 7 7 7 7 7 7 7 7 7 7 7 7 7 7 7 7 7	3c 3c 6a	3	· · · · · · · · · · · · · · · · · · ·	6a 4	~	1g		v	51
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	Ethics and Terms of Audit engagements	Cooperative Society Audit Of educational Institution Audit of charitable institution Audit of Cinemas Advances OOO Performance audit Drawing Power & Sanctioned limit Audit of Expenses DP Computation SA 220 Ethics Preliminary Engagement Activities-Ethical reqts SA 210 Audit committee Fraud reporting	Audit against provision of funds Special report by the Registrar Investments made by coop soc Cont to Edu fund-charge not approp Verification of Fees from students Multistate cooperative society auditor qualification IC mechanism of Cinema Asset classif, income recognition Conditions Audit of Provisions and Contingencies EQCR Purpose of Quality control Fundamental principles-Obj, Confidentiality, Prof competence & due care Leadership Responsibility Confidentiality Principle EP- compliance with independence Integrity principle Professional competence & due care principle Threats to independence What should auditor do if threats to indep? Management Responsibilities Land Contents Preconditions Limits Limits Limits	•	5c 4b	44	6a 6a 6a 6c 6c 6c 2b	2 2 2 2 3 3 3 2 2	3c	3 4 4	· · · · · · · · · · · · · · · · · · ·	6a 4		1g		•	5b 6d 6c
	Ethics and Terms of Audit engagements	Cooperative Society Audit of educational Institution Institution Institution Audit of charitable Institution Cooperative Society Adult of Cinemas Advances OOO Performance audit Charitable Sanctioned limit Audit of Expenses Sanctioned limit SA 220 Ethics Preliminary Engagement Activities-Ethical reqts SA 210 Audit committee	Audit against provision of funds Special report by the Registrar Investments made by coop soc Cont to Edu fund-charge not approp Verification of Fees from students Multistate cooperative society auditor qualification IC mechanism of Cinema Asset classif, income recognition Conditions Audit of Provisions and Contingencies ECCR Purpose of Quality control Fundamental principles Obj., Confidentiality, Prof competence & due care Leadership Responsibility Confidentiality Principle EP- compliance with independece Integrity principle Frofessional competence & due care principle Threats to independence What should auditor do if threats to indep? Management Responsibilities EL and Contents Preconditions Limits Preconditions	•	5c 4b	44	6a 6a 6a 6c 6c 6c 2b	2 2 2 2 3 3 3 2 2	3c	3 4 4	· · · · · · · · · · · · · · · · · · ·	6a 4		1g		•	5b 6d 6b 6c 6c 6a 5b
	Ethics and Terms of Audit engagements	Cooperative Society Audit Of educational Institution Audit of charitable institution Audit of Cinemas Advances OOO Performance audit Drawing Power & Sanctioned limit Audit of Expenses DP Computation SA 220 Ethics Preliminary Engagement Activities-Ethical reqts SA 210 Audit committee Fraud reporting	Audit against provision of funds Special report by the Registrar Investments made by coop soc Cont to Edu fund-charge not approp Verification of Fees from students Multistate cooperative society auditor qualification IC mechanism of Cinema Asset classif, income recognition Conditions Audit of Provisions and Contingencies EQCR Purpose of Quality control Fundamental principles-Obj, Confidentiality, Prof competence & due care Leadership Responsibility Confidentiality Principle EP- compliance with independence Integrity principle Professional competence & due care principle Threats to independence What should auditor do if threats to indep? Management Responsibilities Land Contents Preconditions Limits Limits Limits	•	5c 4b	44	6a 6a 6a 6c 6c 6c 2b	2 2 2 2 3 3 3 2 2	3c	3 4 4	· · · · · · · · · · · · · · · · · · ·	6a 4		1g		•	5b 6d 6c 6c 6a