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1949 Code of Ethics independence requirements fee related provisions professional misconduct First and Second Schedules
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carefully designed pedagogical structure At the Macro Level o The 19 chapters progress logically starting with the
fundamental quality control and general auditing framework then moving through the audit process planning evidence
completion reporting branching into specialised areas and industry audits and culminating with investigation forensic

accounting and professional ethics This structure reflects both the ICAI module format and the natural sequence of an audit engagement At the Chapter Level Each chapter begins directly with the main content no lengthy introductions and follows a consistent internal layout o Point wise presentation of standards with key terms highlighted in bold or underlined for quick identification o Flowcharts and decision trees for procedural and decision making topics e g auditor s response to subsequent events types of audit opinions fraud response protocols o Comparative tables emphasising differences between similar standards or concepts o Abbreviations are used consistently throughout akin to standard classroom practice to facilitate quick reading and revision o Chapter and page numbering enabling swift cross referencing within and across chapters

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This book is prepared exclusively for the requirements of the Final Level of Chartered Accountancy Examination It covers the questions detailed answers strictly as per the new syllabus of ICAI The Present Publication is the 13th Edition amended up to 31st July 2023 for CA Final New Syllabus May Nov 2024 Exams This book is authored by Pankaj Garg with the following noteworthy features Strictly Designed and Prepared as per the New Syllabus of ICAI 800 Questions Case Studies etc with detailed answers are provided for self practice which includes o 570 Descriptive Questions o 4 Comprehensive Case Studies o 200 Multiple Choice Questions MCQs o 25 Integrated Case Scenario Coverage of this book includes o Past Exam Questions till May 2023 Exam under Old Syllabus o Questions from RTPs and MTPs of ICAI under Old Syllabus Point wise Answers for easy learning Most Updated Amended This book is updated amended as per the following o Code of Ethics o Quality Control and Engagement Standards o Company Law o Others The detailed contents of the book are as follows Quality Control General Auditing Principles Auditor Responsibilities Audit Planning Strategy and Execution Materiality Risk Assessment Internal Control Audit Evidence Completion and Review Reporting Specialised Areas Audit Related Services Review of Financial Information Prospective Financial Information and Other Assurance Services Digital Auditing and Assurance Group Audits Audit of Banks Audit of Non Banking Financial Companies Audit of Public Sector Undertakings Internal Audit Due Diligence Investigation Forensic Accounting SDG and ESG Assurance Professional Ethics and Liabilities of Auditors

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