

Index

SR NO	TOPIC	PAGE NO
1.	Quality Control	01 – 20
2.	General Auditing Principles	21 – 46
3.	Audit Planning, Strategy & Execution	47 – 77
4.	Materiality, Risk Assessment & Internal Controls	78 – 98
4A.	Internal Financial Controls	99 – 100
5.	Audit Evidence	101 – 135
6.	Completion & Review (SA 560,570,580)	136– 157
7.	Reporting (SA 700,701,705,706,710,720)	158–200
7A.	CARO 2020	201–218
7B.	Reporting on fraud u/s 143	219–222
7C.	Duties of Auditors	223–225
8.	Specialised Areas	226–256
9.	Related Services	257–272
10.	Review of Financial Information	273 – 318
11.	Prospective Financial Information	319–352
12.	Digital Audit	353–385
13.	Group Audits	386–399
14.	NBFC	400–420
14A.	Bank Audit	421–436
15.	Audit of PSU	437–450
16.	Internal Audit	451–473
17.	Investigation & Due Diligence	474–489
17A.	Forensic Accounting	490– 499
18.	Sustainable Development Goals, Social & Governance	500 – 525
19.	Code of Ethics	526 – 588