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Subject Name : Auditing

Important Topics by Sir M. Sajid kapadia

ISA 210

- Engagement Letter
- Acceptance of a change in terms of an engagement letter

ISA 560

Scenario Based Question

ISA 520

- Ratio analysis with Interpretation + Audit Risks
- Audit Report (Format of ISA + Local Laws)
- Errors in audit / review report (ISA + Local Laws)
- EOM + Other matter (contents + examples)

ISA 505

Revise all expected questions

Revise class summary diagram

Practical cases discussed in class for external confirmation

Code of Ethics

Short Questions from following ISAs

ISA 240 (Fraud & Error with examples)

ISA 300

(Imp of planning an audit + Contents of audit strategy / detailed audit plan Para 6 & 13)

ISA 315 (Components of Internal Control + Understanding of the Entity)

ISA 230 (Contents + Features of working papers + Assembly of W Papers)

Substantive Procedures

- Either a direct question or combined with scenario based questions
(Audit Test / Audit Work to be performed)
 - Cash
 - Debtors
 - Creditors
 - Provisions
 - Fixed Assets
 - Sales / Purchases