

# Tentative Chapter-wise Lecture Plan of Inter Audit - Fast Track Batch for May 2025 Exams

Lecture No.	Chapter No. and Name	Topics Covered	Tentative Date of Uploading on GD
1	Introductory Topics	Meaning of Auditing, Ethics, Framework of Auditing; Types of Engagements; Types of Audit, EQCS, Overall Objectives, Audit Reports etc.	27.02.2025
2	Ch. 1 - Nature, Objective and Scope of Audit	Meaning and Nature of Auditing; Inherent Limitations (SA 200)	28.02.2025
3		Meaning, Nature & Types of Engagements; Qualities of Auditor & EQCS	01.03.2025
4	Chapter 11 - Ethics and Terms of Audit Engagements	Ethics; Fundamental Principles & Independence of Auditors; Professional Skepticism	02.03.2025
5		SA 210; Audit Quality; SQC I and SA 220	03.03.2025
6	Ch. 2 - Audit Strategy, Audit Planning & Audit Programme	Audit process; Auditor's Responsibility to Plan an Audit; Audit Strategy and Audit Plan	04.03.2025
7		SA 300 and Audit programme	05.03.2025
8	Ch. 3 - Risk Assessment & Internal Control	Audit Execution; Audit Risk; RAP; SA 315	06.03.2025
9		SA 320; Understanding the Entity and SA315	07.03.2025
10		Internal Control; Risk; Testing of Controls; Evaluation of IC; Responses to Assessed Risks (SA 330)	08.03.2025
11		Automated Environment; Data Analytics and Digital Audit and Misc. Topic	09.03.2025
12	Ch. 4 - Audit Evidence	SA 500	10.03.2025
13		SA 501 & 505	11.03.2025
14		SA 510 and 520	12.03.2025
15		SA 530	13.03.2025
16		SA 550 and 610	14.03.2025
17	Chapter 5 – Audit of Items of F.S.	Audit of Share Capital; Reserves and Surplus; Borrowings and Liabilities	15.03.2025
18		Audit of Trade Receivables and Cash & Cash Equivalent; Inventories,	16.03.2025
19		Audit of Loans, advances and Current Assets; PPE and Intangible Assets	17.03.2025
20		Audit of Sale of Products, Other Incomes, Expenses and Misc. Topics	18.03.2025
21	Ch. 6 - Audit Documentation	SA 230 - Audit Documentation	19.03.2025
22	Ch. 7 - Completion & Review	SA 260, 265 & 450	20.03.2025
23		SA 560, 570 & 580	21.03.2025
24	Ch. 8 - Audit Reports	SA 700 & 705	22.03.2025
25		SA 706, 701 and 710	23.03.2025
26		SA 600 & 299; Reporting Under Company Law	24.03.2025
27		Reporting Under CARO 2020	25.03.2025
28	Chapter 9 – Audit of Different Entities	Govt Audit; Audit of Local Bodies & NGO	26.03.2025
29		Audit of Traders, Firm & LLP and Misc. Audit	27.03.2025
30		Audit of Co-Operative Societies, Trusts and Societies	28.03.2025
31	Ch. 10 - Bank Audit	Banking Operations and Conducting Bank Audit	29.03.2025
32		Types of Advances; Computation of DP & Audit of Advances	30.03.2025
33		Audit of Revenue Income & Expenses	31.03.2025