

Chapter-wise Lecture Plan of Final Audit - Regular 2025 Batch

Lecture No.	Chapter No. and Name	Topics Covered	Scheduled Date	
1	Introductory Lecture	Engagement and Quality Control Standards; Code of Ethics and Misc. Topic	25.03.2025	
2	Ch. 19 - Professional Ethics & Liabilities of Auditors	Code of Ethics, Principles, Threats & safeguards	26.03.2025	
3		NOCLAR, Membership and COP	27.03.2025	
4		First Schedule of CA Act, 1949	28.03.2025	
5		First Schedule of CA Act, 1949	29.03.2025	
6		First Schedule of CA Act, 1949	31.03.2025	
7		First Schedule of CA Act, 1949	01.04.2025	
8		Second Schedule of CA Act, 1949	02.04.2025	
9A		Second Schedule	03.04.2025	
9B		Council General Guidelines & Misc.	04.04.2025	
10		Ch. 1 - Quality Control	SQC 1	05.04.2025
11			SQC 1 and SA 220, Mechanism for Review of QC	07.04.2025
12	Ch. 2 - General Auditing Principles and Auditor Responsibilities	SA 240	08.04.2025	
13		SA 250 & 260	09.04.2025	
14		SA 299 & 402	10.04.2025	
15	Ch. 3 - Audit Planning, Strategy and Execution	Basics & SA 600	11.04.2025	
16		SA 610 & SA 620	12.04.2025	
17		SA 620 & SA 520	14.04.2025	
18		SA 540 & SA 450	15.04.2025	
19	Ch. 4 - Risk Assessment & Internal Control	Audit Risk; Risk Based Audit Approach; IC	16.04.2025	
20		Internal Control - Assessment etc. & SA 265	17.04.2025	
21		SA 330 and IC Frameworks	18.04.2025	
22	Ch. 5 - Audit Evidence	SA 500, 501 & 505	19.04.2025	
23		SA 510, 530 & 550	21.04.2025	
24	Ch. 6 - Completion and Review	SA 560, 570 and 580	22.04.2025	

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25	Ch. 7 - Reporting	SA 700, 705 & 706	23.04.2025
26		SA 701 & 710	24.04.2025
27		SA 720 & Reporting under Companies Act, 2013	25.04.2025
28		CARD, 2020	26.04.2025
29		CARD, 2020	28.04.2025
30A	Ch. 8 - Specialised Area	SA 800 & 805 (Revised)	29.04.2025
30B		SA 810 (Revised)	30.04.2025
31	Ch. 9 - Related Services	SRS 4400 & 4410	01.05.2025
32A	Ch. 10 - Review of Financial Info.	SRE 2400	02.05.2025
32B		SRE 2410	03.05.2025
33A	Ch. 11 - PFI and Other Assurance	SAE 3400	05.05.2025
33B		SAE 3402 & SAE 3420	06.05.2025
34	Ch. 12 - Digital Auditing & Assurance	Introductory Topics & Identifying Risks of IT	07.05.2025
35		Cyber Risks & Emerging Technologies	08.05.2025
36		Automated Tools & Next generation Audit	09.05.2025
37	Ch. 13 - Group Audits	Group Audit - Part I	10.05.2025
38		Group Audit - Part II	12.05.2025
39	Ch. 14A - Audit of Banks	Introductory Topics & Verification of Investments	13.05.2025
40		Verification of Advances & Other Items	14.05.2025
41		Reporting and Concurrent Audit	15.05.2025
42	Ch. 14B - Audit of NBFC	Audit of NBFC - Part I	16.05.2025
43		Audit of NBFC - Part II	17.05.2025
44	Ch. 15 - Audit of PSU	Audit of PSU	19.05.2025
45	Ch. 16 - Internal Audit	Internal Audit	20.05.2025
46	Ch. 17 - Due Diligence and Investigation	Due Diligence and Investigation Part - I	21.05.2025
47		Due Diligence and Investigation Part - II	22.05.2025
48	Ch. 17 - Forensic Accounting	Forensic Accounting	23.05.2025
49	Ch. 18 - SDG And ESG Assurance	SDG And ESG Assurance Part - I	24.05.2025
50		SDG And ESG Assurance Part - II	26.05.2025