

Chapter-wise Lecture Plan of Final Audit - Regular Batch (For Jan., May and Sep. 2026 Exams)

Lecture No.	Chapter No. and Name	Topics Covered	Mode of Classes
1	Introductory Lecture	Engagement and Quality Control Standards; Code of Ethics and Misc. Topic	Recorded
2	Ch. 19 - Professional Ethics & Liabilities of Auditors	Code of Ethics, Principles, Threats & safeguards	Live
3		NOCLAR, Membership and COP and Disciplinary procedure	Live
4		First Schedule of CA Act, 1949	Live
5		First Schedule of CA Act, 1949	Live
6		First Schedule of CA Act, 1949	Live
7		First Schedule of CA Act, 1949	Live
8		Second Schedule of CA Act, 1949	Live
9		Second Schedule; Council General Guidelines & Misc.	Live
10	Ch. 1 - Quality Control	SQC 1	Live
11		SQC 1 and SA 220, Mechanism for Review of QC	Live
12	Ch. 2 - General Auditing Principles and Auditor Responsibilities	SA 240	Recorded
13		SA 250 & 260	Recorded
14		SA 299, 402, 200, 210 & 230	Recorded
15	Ch. 3 - Audit Planning, Strategy and Execution	Basics & SA 600	Recorded
16		SA 610 & SA 620	Recorded
17		SA 620 & SA 520	Recorded
18		SA 540 & SA 450	Recorded
19	Ch. 4 - Risk Assessment & Internal Control	Audit Risk; Risk Based Audit Approach; IC	Recorded
20		Internal Control - Assessment etc. & SA 265	Recorded
21		SA 330 and IC Frameworks	Recorded
22	Ch. 5 - Audit Evidence	SA 500 & 501, 505 & 510	Recorded
23		SA 530 & 550	Recorded
24	Ch. 6 - Completion and Review	SA 560, 580 and SA 570	Recorded

Lecture No.	Chapter No. and Name	Topics Covered	Scheduled Date
25	Ch. 7 - Reporting	SA 700, 705 & 706	Recorded
26		SA 701 & 710	Recorded
27		SA 720 & Reporting under Companies Act, 2013	Recorded
28		CARO, 2020	Recorded
29		CARO, 2020	Recorded
30	Ch. 8 - Specialised Area	SA 800, 805 & 810	Live
31	Ch. 9 - Related Services	SRS 4400 & 4410	Live
32	Ch. 10 - Review of Financial Info.	SRE 2400 & SRE 2410	Live
33	Ch. 11 - PFI and Other Assurance	SAE 3400, SAE 3402 & SAE 3420	Live
34	Ch. 12 - Digital Auditing & Assurance	Introductory Topics & Identifying Risks of IT	Live
35		Cyber Risks & Emerging Technologies	Live
36		Automated Tools & Next generation Audit	Live
37	Ch. 13 - Group Audits	Group Audit - Part I	Recorded
38		Group Audit - Part II	Recorded
39	Ch. 14A - Audit of Banks	Introductory Topics & IC; Verification of SLR	Recorded
40		Verification of Investments & Advances	Recorded
41		Other Assets; Capital & Liabilities; Reporting and Concurrent Audit	Recorded
42	Ch. 14B - Audit of NBFC	Audit of NBFC - Part I	Recorded
43		Audit of NBFC - Part II	Recorded
44	Ch. 15 - Audit of PSU	Audit of PSU	Recorded
45	Ch. 16 - Internal Audit	Internal Audit	Recorded
46	Ch. 17 - Due Diligence and Investigation	Due Diligence and Investigation Part - I	Recorded
47		Due Diligence and Investigation Part - II	Recorded
48	Ch. 17 - Forensic Accounting	Forensic Accounting	Recorded
49	Ch. 18 - SDG And ESG Assurance	SDG And ESG Assurance Part - I	Live
50		SDG And ESG Assurance Part - II	Live