

# Chapter-wise Lecture Plan of Inter Audit - Live@Home Regular Batch for Jan., May & Sep. 26 Exams

Lecture No.	Chapter No. and Name	Topics Covered	Scheduled Date
1A	Introductory Topics	Meaning of Auditing & Ethics	22.09.2025
1B		Framework of Auditing; Meaning & Types of Engagements and Assurance	23.09.2025
2		EQCS; Standards on Auditing; Auditor's Overall Objectives (SA 200); Audit Reports & Audit Process	24.09.2025
3	Ch. 1 - Nature, Objective and Scope of Audit	Meaning and Nature of Auditing	25.09.2025
4		Inherent Limitations (SA 200); Meaning, Nature & Types of Engagements	26.09.2025
5		Types of Engagement; Qualities of Auditor; QCES	27.09.2025
6	Chapter II - Ethics and Terms of Audit Engagements	Ethics; Fundamental Principles & Independence of Auditors	29.09.2025
7		Professional Skepticism and SA 210	30.09.2025
8		Audit Quality and SQC 1	01.10.2025
9	Ch. 2 - Audit Strategy, Audit Planning & Audit Programme	Audit process; Auditor's Responsibility to Plan an Audit; Audit Strategy	03.10.2025
10		Audit Strategy and Audit Plan; SA 300	04.10.2025
11		Audit Programme	06.10.2025
12	Ch. 3 - Risk Assessment & Internal Control	Audit Execution; Audit Risk; RAP; SA 315	07.10.2025
13		SA 320	08.10.2025
14		Understanding the Entity; SA315; Internal Control	09.10.2025
15		Internal Control; Risk; Testing of Controls; Evaluation of IC	10.10.2025
16		Automated Environment; Data Analytics and Digital Audit	11.10.2025
17		Responses to Assessed Risks (SA 330); Misc. Topics (Manual and Automated Controls; IFC, Etc.)	13.10.2025
18	Ch. 4 - Audit Evidence	SA 500 (Part I)	14.10.2025
19		SA 500 (Part II) and 501 (Part I)	15.10.2025
20		SA 501 (Part II) and 505	16.10.2025
21		SA 510 and 520 (Part I)	17.10.2025
22		SA 520 (Part II)	18.10.2025
23		SA 530 (Part I, II & III)	23.10.2025
24		SA 550 and 610 (Part I)	24.10.2025
25		SA 610 (Part II)	25.10.2025

Lecture No.	Chapter No. and Name	Topics Covered	Scheduled Date
26	Chapter 5 – Audit of Items of F.S.	Audit of Share Capital; Reserves and Surplus	27.10.2025
27		Audit of Borrowings and Liabilities	28.10.2025
28		Audit of Trade Receivables and Cash & Cash Equivalent	29.10.2025
29		Audit of Inventories, Audit of Lans, advances and Current Assets	30.10.2025
30		Audit of PPE and Intangible Assets	31.10.2025
31		Audit of Sale of Products and Other Incomes	01.11.2025
32		Audit of Items of F.S.	03.11.2025
33	Ch. 6 - Audit Documentation	SA 230 - Audit Documentation	04.11.2025
34	Ch. 7 - Completion & Review	SA 260 & 265	05.11.2025
35		SA 450 & 560	06.11.2025
36		SA 570	07.11.2025
37		SA 580	08.11.2025
38	Ch. 8 - Audit Reports	SA 700	10.11.2025
39		SA 705 and 706	11.11.2025
40		SA 701 and 710	12.11.2025
41		SA 600 & 299	13.11.2025
42		Reporting Under Company Law	14.11.2025
43		Reporting Under CARO 2020	15.11.2025
44	Chapter 9 – Audit of Different Entities	Govt Audit	17.11.2025
45		Govt Audit & Audit of Local Bodies and NGO	18.11.2025
46		Audit of Traders, Firm & LLP	19.11.2025
47		Misc. Audit	20.11.2025
48		Audit of Co-Operative Societies, Trusts and Societies	21.11.2025
49	Ch. 10 - Bank Audit	Banking Oprations	22.11.2025
50		Conducting Bank Audit and Types of Advances	23.11.2025
51		Types of Advances	24.11.2025
52		Computation of DP and Audit of Revenue Items; Income & Expenses	25.11.2025