

**C.A.
FINAL**

NOVEMBER 2020

ANALYSIS OF

PAPER 3:

Advanced Auditing & Professional Ethics

J.K. SHAH[®]
CLASSES


General Overview of Paper

QUESTION NO	COMPULSORY/OPTIONAL	MARKS
PART I	MCQs	30
PART II	Descriptive Questions	
Q. 1	Compulsory	14
Q.2 to Q.6	Any 4 out of 5	74
Total (Including Options)		118

Paper vis-a-vis JKSC Material

Total Marks including Options	118
Less: MCQ Marks	30
Total Marks excluding MCQs	88
Marks Same/Similar/Partially Similar to JKSC Material	65
% of Marks Same/Similar/Partially Similar to JKSC Material	73.86%

**We are happy to share with you
that 73.86% of the paper was
same/similar / partially similar
to JKSC material**



**COMPULSORY
QUESTION**

Q.NO.

1. (a)

Analysis


Chapter: Standards on Auditing- SA 501

Analysis of Topics Covered

1. If attendance at physical inventory counting is impracticable.

Q.NO.

1. (b)




**COMPULSORY
QUESTION**

Analysis

Chapter: Standards on Auditing- SA 560

Analysis of Topics Covered

1. Procedures to perform to ensure all subsequent events are considered.



**COMPULSORY
QUESTION**

Q.NO.

1. (c)

Analysis

Chapter: Standards on Auditing- SA 720

Analysis of Topics Covered

1. Misstatement in other information



Q.NO.
2. (a)

Analysis

Chapter: Standards on Auditing- SA 550

Analysis of Topics Covered

1. Examples of significant transactions outside the entity's normal course of business



Q.NO.
2. (b)

Analysis	
Chapter: Companies Act 2013	
Analysis of Topics Covered	
1.	NFRA rules



Q.NO.
2. (c)

Analysis	
Chapter: Professional Ethics	
Analysis of Topics Covered	
1.	Clause 5, part I to the Second Schedule



Q.NO.
3. (a)

Analysis	
Chapter: Audit of banks	
Analysis of Topics Covered	
1.	NPA classification



Q.NO.
3. (b)

Analysis

**Chapter: Standards on Auditing-
SA 265**

Analysis of Topics Covered

1. Significant deficiency



OPTIONAL
QUESTION

Q.NO.
3. (c)

Analysis

Chapter: Professional Ethics

Analysis of Topics Covered

1. Signature without UDIN



Q.NO.
4. (a)

Analysis

Chapter: Risk assessment And Internal Control
Analysis of Topics Covered

1. Examples of policies and procedures for detection and prevention of non compliance with laws and regulation



Q.NO.
4. (b)

Analysis	
Chapter: Audit of Consolidated Financial Statements	
Analysis of Topics Covered	
1.	Audit of CFS



Q.NO.
4. (c)

Analysis	
Chapter: CARO 2016	
Analysis of Topics Covered	
1.	Clause xiii- Related party



Q.NO.
5. (a)

Analysis

Chapter: Internal, Management & operational Audit

Analysis of Topics Covered

1. Management Audit - behavioural problems encountered



Q.NO.
5. (b)

Analysis

Chapter: Audit committee and Corporate governance
Analysis of Topics Covered

1. Composition and role of Nomination and remuneration committee



Q.NO.
5. (c)

Analysis	
Chapter: Professional Ethics	
Analysis of Topics Covered	
1.	Clause 6, Part I to the First Schedule



Q.NO.
6. (a)

Analysis	
Chapter: Audit of NBFC	
Analysis of Topics Covered	
1.	Audit procedures in context on public deposits



Q.NO.
6. (b)

Analysis

Chapter: Standards on Auditing- SA 240

Analysis of Topics Covered

1. Techniques of Committing fraud by management overriding controls



Q.NO.
6. (c)

Analysis

Chapter: Forensic Audit

Analysis of Topics Covered

1. Techniques to be used for identifying any hidden patterns in the information



J.K. SHAH[®]

CLASSES

For Enquiries & Admissions, please call between 10.00 AM to 7.00 PM

BRANCH	CONTACT NO.	BRANCH	CONTACT NO.	BRANCH	CONTACT NO.	BRANCH	CONTACT NO.	BRANCH	CONTACT NO.
MUMBAI				GUJARAT		RAJKOT		KARNATAKA	
VASAI	9757001275 8424098090	MAZGAON	9757001273	VADODARA	9824812340 8128712391	KALAWAD RD.	8735810995 9227777712	BENGALURU	9620952352 9731441961
NALLASOPARA	9757001274	MATUNGA	9136951857 022 2412 7437	SURAT	9512839180	UNIVERSITY BR	9724318185	HUBLI	9481169353
BHAYANDER	7304454693	GHATKOPAR	9757001280 7304414496	JAMNAGAR	7710080979	DELHI - NCR		TELANGANA	
MIRA ROAD	9757001271	MULUND	022 2560 0333 9757001281 9594085260 8425807732	JUNAGADH	9905350000	LAXMINAGAR	9696896296 9250020145	HYDERABAD	9010333779 9299857219
BORIVALI	9757001276 022 2892 5051 8424098095	DOMBIVALI	9757001283 8424098096 9594085262	VERAVAL	8469861100 9979107108	PITAMPURA	8070600400	CENTRAL INDIA	
KANDIVALI (W)	9029042298	THANE	9757001282 8424098092 7304414500	VAPI	9898598625 7878578625	FARIDABAD	8070500200	INDORE	9967987453
KANDIVALI (E)	022 2861 6165			AHMEDABAD		TAMIL NADU		JAIPUR	8094059788
MALAD	9757001270			NAVRANGPUR	8153825382	CHENNAI	9500013444	RAIPUR	7399889988 7399449944
ANDHERI	022 2683 6666 022 2683 6565	VASHI	9757001279	MANINAGAR	7487011815	COIMBATORE	9500025444		
VILE PARLE	9136951861	AIROLI	9136951856						
DADAR	9757001277	KALWA	9136951860						
CHARNI ROAD	8424098093 9757001278								

**Thank
You**

