

C.A.
INTERMEDIATE

NOVEMBER 2020

ANALYSIS OF

PAPER 6:

Auditing & Assurance

J.K. SHAH[®]
CLASSES

General Overview of Paper

Question No.	Compulsory/Optional	Marks
PART I	MCQs	30
PART II	Descriptive	70
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 from JKSC Material

70


% of Marks Same/Similar/Partially Similar to JKSC Material

79.55%

**We are happy to share with you
that 79.55% of the paper was
same/similar / partially similar
to JKSC material**

Q.NO.

1. (a)




**COMPULSORY
QUESTION**

Analysis

Chapter : Nature, scope and Objective of Audit

Analysis of Topics Covered

- | | |
|----|---------------------|
| 1. | SA 210 |
| 2 | Terms of engagement |



**COMPULSORY
QUESTION**

Q.NO.

1. (b)

Analysis

Chapter: Audit strategy, planning & programming


Analysis of Topics Covered

1.

Review of Audit programme

Q.NO.

1. (c)



**COMPULSORY
QUESTION**

Analysis

Chapter: Audit of items of financial statements


Analysis of Topics Covered

1.

Dividend income recognition

Q.NO.

1. (d)



**COMPULSORY
QUESTION**


Analysis

Chapter: Audit of different types of Entities

Analysis of Topics Covered

1.

Audit of LLP



**COMPULSORY
QUESTION**

Q.NO.

1. (e)


Analysis

Chapter: Audit of Banks

Analysis of Topics Covered

1.

Classification of NPA



**COMPULSORY
QUESTION**

Q.NO.

1. (f)

Analysis


Chapter: Audit strategy, planning & programming

Analysis of Topics Covered

- | | |
|----|------------------------------|
| 1. | Audit plan vs audit strategy |
|----|------------------------------|

Q.NO.

1. (g)



**COMPULSORY
QUESTION**

Analysis

Chapter: Nature, scope and Objective of Audit


Analysis of Topics Covered

1.

ROMMS for accounting estimates

Q.NO.

1. (h)



**COMPULSORY
QUESTION**

Analysis

Chapter: Audit Evidence and documentation

Analysis of Topics Covered

1.

SA – 505 External confirmations



OPTIONAL
QUESTION

Q.NO.

2. (a)

Analysis

Chapter: Nature, scope and Objective of Audit

Analysis of Topics Covered

1. Safeguards to eliminate the threats to independence



Q.NO.
2. (b)

Analysis	
Chapter: Audit Strategy, Planning and Programming	
Analysis of Topics Covered	
1.	SA 320
2.	Benchmark Selection



Q.NO.
2. (c)

Analysis	
Chapter: Audit Sampling	
Analysis of Topics Covered	
1.	SA 530
2	Projection of misstatement for the population



Q.NO.
2. (d)

Analysis	
Chapter: Analytical Procedures	
Analysis of Topics Covered	
1.	SA 520
2	Factors to be considered for analytical procedure



Q.NO.
3. (a)

Analysis	
Chapter: Risk Assessment and Internal Control	
Analysis of Topics Covered	
1.	Monitoring Controls



Q.NO.
3. (b)

Analysis	
Chapter: Audit in automated Environment	
Analysis of Topics Covered	
1.	Data analytics and techniques in the audit



Q.NO.
3. (c)

Analysis	
Chapter: Risk Assessment and Internal Control	
Analysis of Topics Covered	
1.	Factors to be considered by auditor while making control risk assessment



Q.NO.
3. (d)

Analysis	
Chapter: Audit in automated Environment	
Analysis of Topics Covered	
1.	Impact of IT system risk



Q.NO.
4. (a)

Analysis	
Chapter: Audit of items of financial statements	
Analysis of Topics Covered	
1.	Verify interest income on fixed deposit



Q.NO.
4. (b)

Analysis

Chapter: Audit Evidence and documentation

Analysis of Topics Covered

- | | |
|----|--|
| 1. | SA 505 |
| 2. | Management refused the auditor to send external confirmation |



Q.NO.
4. (c)

Analysis	
Chapter: Company Audit	
Analysis of Topics Covered	
1.	CARO 2016
2.	Clause X



Q.NO.
4. (d)

Analysis	
Chapter: Audit of items of financial statements	
Analysis of Topics Covered	
1.	Audit of goods sent on sale or return basis



Q.NO.
5. (a)

Analysis

Chapter: Auditors responsibility in relation to fraud

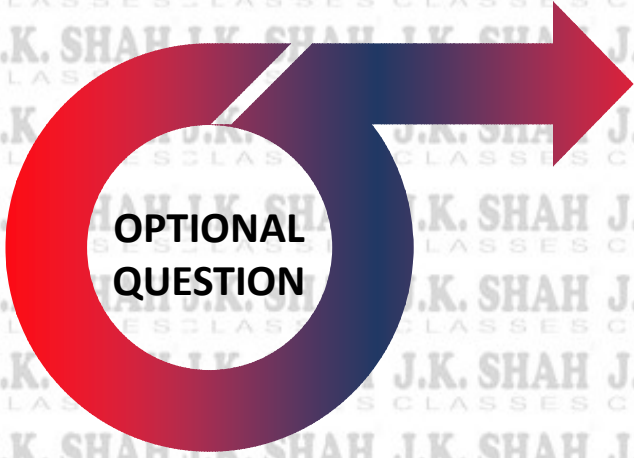
Analysis of Topics Covered

1.	SA 240
2.	Questions your ability to continue performing the audit



Q.NO.
5. (b)

Analysis	
Chapter: Company Audit	
Analysis of Topics Covered	
1.	Sec 139(2) External rotation



Q.NO.
5. (c)

Analysis	
Chapter: Audit Report	
Analysis of Topics Covered	
1.	SA 701
2.	How to determine key audit matter



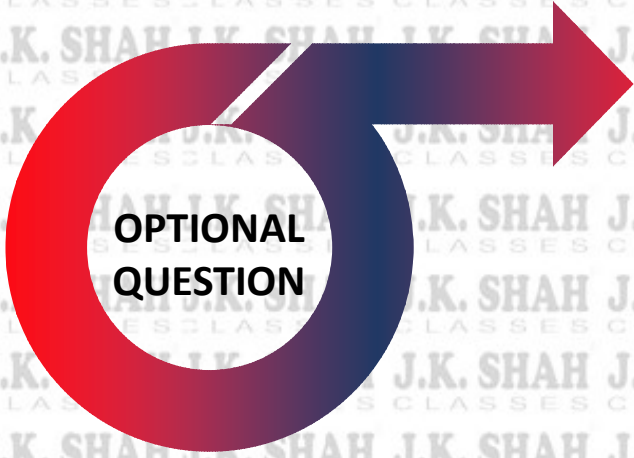
Q.NO.
5. (d)

Analysis	
Chapter: Company Audit	
Analysis of Topics Covered	
1.	Branch Audit



Q.NO.
6. (a)

Analysis	
Chapter: Audit of Banks	
Analysis of Topics Covered	
1.	Provisioning norms



Q.NO.
6. (b)

Analysis	
Chapter: Audit of different types of Entities	
Analysis of Topics Covered	
1.	Co-operative society



Q.NO.
6. (c)

Analysis	
Chapter: Audit of different types of Entities	
Analysis of Topics Covered	
1.	Types of Grants local bodies receive



Q.NO.
6. (d)

Analysis	
Chapter: Audit of different types of Entities	
Analysis of Topics Covered	
1.	Functions of if audit with regards to C&AG



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CLASSES

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

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**Thank
You**

