

CA INTER

AUDITING AND ETHICS

ABC ANALYSIS

Most Scientific Part-wise Study Priority Analysis

Based on detailed question-by-question mapping of **6 exams**
May 2024 | Sep 2024 | Jan 2025 | May 2025 | Sep 2025 | Jan 2026
678 marks mapped across **201** questions to **47** chapter-parts

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Index

1. Purpose & Methodology

How this analysis was built — data basis, SPI formula, and ABC classification rules

2. Category A — Must Prepare Thoroughly

15 high-impact parts covering 64% of all marks

3. Category B — Should Prepare Well

19 parts adding another 31% of marks

4. Category C — Deprioritise (Read Once)

13 parts accounting for only 5% of marks

5. Standards: Priority Classification

High Priority vs Low Priority standards at a glance

6. Chapter-wise Topic Targeting Across Exams

What specific topics ICAI tested in each exam — Ch 01 to Ch 11

7. Complete Syllabus: % Marks Allocation

Chapter-level marks and percentage for course coverage status

8. Annexure: Detailed Part-wise Mark Allocation

Exam-by-exam marks for every chapter-part across all 6 exams

Purpose & Methodology

What is this ABC Analysis?

This analysis classifies every part of the CA Inter Audit syllabus into three priority categories (A, B, C). It answers one question: *Where should I spend my next hour of study for maximum marks?*

Data Basis

- 1. Historical Marks** — Every question and MCQ from 6 consecutive exams (May 2024 to January 2026) has been mapped question-by-question to its specific chapter-part. Total: **678 marks across 201 items**.
- 2. ICAI Weightage Pattern** — The marks distribution follows ICAI's published weightage bands. We expect this pattern to continue as it reflects the Institute's design intent.
- 3. Part-level Difficulty** — Each part has been rated **Easy / Medium / Difficult** based on conceptual complexity, analytical depth, and student scoring patterns. **Easy** parts get a higher multiplier because they offer the best marks-per-study-hour return.

How the Classification Works

Study Priority Index (SPI) = Average Marks per Exam × Difficulty Multiplier

Difficulty Multipliers: **Easy = 1.2×** (quick wins) | **Medium = 1.1×** | **Difficult = 1.0×** (base)

A	Must Prepare Thoroughly — SPI \geq 3.0. 15 parts covering 64% of all marks.
B	Should Prepare Well — SPI \geq 1.0. 19 parts adding another 31% of marks.
C	Deprioritise (Do NOT Skip) — SPI $<$ 1.0. 13 parts accounting for only 5% of marks.

Important: This analysis gives direction — it does not mean you skip any topic.

Category C means: cover A first, then B, then C. If time is limited, your hours are better spent mastering A-category topics than memorising rarely-tested C-category content. But if time permits, cover everything.

Category A: Must Prepare Thoroughly

Highest impact — allocate 60% of study time | 15 parts | **432 marks (64%)**

#	Ch	Part Name	Difficulty	Avg/ Exam	Freq	SPI	MCQ / Desc
1	05	Part-02 — AIFS-Assets	Medium	8.3	6/6	9.2	Both (MCQ 16%)
2	02	Part-01 — SA 300	Medium	7.5	6/6	8.2	Both (MCQ 18%)
3	11	Part-01 — Ethics	Easy	5.3	5/6	6.4	Both (MCQ 38%)
4	04	Part-01 — SA 500	Medium	5.5	5/6	6.1	Both (MCQ 30%)
5	04	Part-02 — SA 501	Medium	5.3	6/6	5.9	Both (MCQ 19%)
6	09	Part-03 — Audit of Other Entities	Medium	5.3	6/6	5.9	Both (MCQ 19%)
7	10	Part-01 — Audit of Banks	Difficult	5.7	6/6	5.7	Both (MCQ 29%)
8	06	Part-01 — SA 230	Easy	4.5	5/6	5.4	Both (MCQ 22%)
9	05	Part-01 — AIFS-Liability	Medium	4.5	5/6	5	Both (MCQ 37%)
10	04	Part-06 — SA 530	Difficult	3.8	4/6	3.8	Both (MCQ 35%)
11	03	Part-02 — SA 315 (ICS)	Difficult	3.7	4/6	3.7	Both (MCQ 36%)
12	03	Part-05 — AAE (Digital Audit) (Audit in Automated Environment)	Difficult	3.5	5/6	3.5	Both (MCQ 10%)
13	07	Part-05 — SA 570	Difficult	3.3	5/6	3.3	Both (MCQ 50%)
14	07	Part-06 — SA 580	Medium	3	4/6	3.3	Both (MCQ 22%)
15	04	Part-03 — SA 505	Easy	2.7	3/6	3.2	Both (MCQ 50%)

Avg/Exam = average marks per exam | Freq = exams appeared in | SPI = Study Priority Index | MCQ/Desc = question format split

Category B: Should Prepare Well

Important — allocate 30% of study time | 19 parts | **213 marks (31%)**

#	Ch	Part Name	Difficulty	Avg/Exam	Freq	SPI	MCQ / Desc
1	08	Part-07 — CARO 2020	Medium	2.7	4/6	2.9	Both (MCQ 12%)
2	11	Part-02 — SA 210	Medium	2.7	4/6	2.9	Both (MCQ 25%)
3	09	Part-02 — Government Audit	Medium	2.5	3/6	2.8	Both (MCQ 40%)
4	01	Part-04 — SA 200	Medium	2.3	3/6	2.6	Both (MCQ 29%)
5	11	Part-04 — SA 220	Medium	2.3	3/6	2.6	Descriptive Only
6	08	Part-06 — Provisions of Companies Act	Medium	2.2	3/6	2.4	Descriptive Only
7	11	Part-03 — SQC 1	Difficult	2.3	2/6	2.3	Descriptive Only
8	01	Part-03 — SA Introduction	Medium	2	3/6	2.2	Both (MCQ 17%)
9	04	Part-08 — SA 610	Difficult	2.2	3/6	2.2	Descriptive Only
10	07	Part-04 — SA 560	Difficult	2.2	4/6	2.2	Both (MCQ 31%)
11	07	Part-02 — SA 265	Medium	1.8	3/6	2	Both (MCQ 18%)
12	08	Part-02 — SA 701	Medium	1.7	2/6	1.8	Descriptive Only
13	09	Part-01 — Co-operative Society	Medium	1.5	2/6	1.7	Both (MCQ 22%)
14	02	Part-02 — Other Concepts	Easy	1.3	2/6	1.6	Descriptive Only
15	03	Part-01 — SA 315 (RISK)	Difficult	1.5	2/6	1.5	Descriptive Only
16	01	Part-05 — Other Concepts	Easy	1.2	2/6	1.4	Both (MCQ 29%)
17	08	Part-09 — SA 299	Medium	1.2	2/6	1.3	Both (MCQ 29%)
18	04	Part-05 — SA 520	Difficult	1.2	2/6	1.2	Both (MCQ 57%)
19	08	Part-04 — SA 706	Easy	0.8	1/6	1	Descriptive Only

Avg/Exam = average marks per exam | Freq = exams appeared in | SPI = Study Priority Index | MCQ/Desc = question format split

Category C: Deprioritise (Read Once)

Minimal exam presence — 10% if time permits | 13 parts | **33 marks (5%)**

#	Ch	Part Name	Difficulty	Avg/ Exam	Freq	SPI	MCQ / Desc
1	07	Part-01 — SA 260	Medium	0.8	1/6	0.9	Descriptive Only
2	05	Part-03 — AIFS-Income & Expense	Difficult	0.8	1/6	0.8	Descriptive Only
3	08	Part-03 — SA 705	Easy	0.7	1/6	0.8	Descriptive Only
4	08	Part-05 — SA 710	Difficult	0.8	1/6	0.8	Descriptive Only
5	03	Part-04 — SA 330	Difficult	0.7	1/6	0.7	Descriptive Only
6	08	Part-08 — Branch Accounts & SA 600	Medium	0.7	1/6	0.7	Descriptive Only
7	07	Part-03 — SA 450	Medium	0.5	1/6	0.6	Descriptive Only
8	08	Part-01 — SA 700	Medium	0.5	1/6	0.6	Descriptive Only
9	01	Part-01 — Introduction to Audit	Easy	0	0/6	0	Not Tested
10	01	Part-02 — Core Audit Process	Easy	0	0/6	0	Not Tested
11	03	Part-03 — SA 320	Medium	0	0/6	0	Not Tested
12	04	Part-04 — SA 510	Easy	0	0/6	0	Not Tested
13	04	Part-07 — SA 550	Difficult	0	0/6	0	Not Tested

Avg/Exam = average marks per exam | Freq = exams appeared in | SPI = Study Priority Index | MCQ/Desc = question format split

Standards: Priority Classification

High Priority Standards — Master These

Tested repeatedly across 6 exams with significant marks.

1. SA 300 (Audit Planning & Strategy)
2. SA 315 (Risk Assessment & Internal Control)
3. SA 500 / SA 501 (Audit Evidence & Specific Items)
4. SA 505 (External Confirmations)
5. SA 530 (Audit Sampling)
6. SA 570 (Going Concern)
7. SA 580 (Written Representations)
8. SA 230 (Audit Documentation)
9. SA 200 (Overall Objectives)
10. SA 265 (Communicating Deficiencies in IC)
11. SA 610 (Using Work of Internal Auditors)
12. SA 700–706 + CARO 2020 (Reporting Suite)
13. SA 299 (Joint Auditors)
14. SA 210 / SA 220 / SQC 1 (Ethics & Quality Control)
15. SA 560 (Subsequent Events)

Low Priority Standards — Read Once for Awareness

Never tested or appeared only once in 6 exams.

1. SA 320 (Materiality — standalone)
2. SA 510 (Opening Balances)
3. SA 520 (Analytical Procedures — standalone)
4. SA 550 (Related Parties)
5. SA 700 (Standalone — always tested via SA 705/706)
6. SA 710 (Comparatives — appeared once)

Note: Non-SA chapters (Bank Audit, Ethics, AIFS, Govt Audit, Co-op Society, LLP/NGO, Automated Environment) are classified in the ABC tables.

Chapter-wise Topic Targeting Across Exams

What specific topics were tested in each exam — derived from question-by-question mapping

Ch 01: Nature, Objective and Scope of Audit

May 2024: Q2(c)(3m): Inherent limitations of audit — SA 200

Sep 2024: MCQ 13(2m): Need for engagement standards | Q1(c)(3m): Scope of audit in fraud detection — SA 200

Jan 2025: Q2(a)(5m): Historical vs prospective financial information

May 2025: Q2(a)(5m): Engagement and quality control standards

Sep 2025: MCQ 2(2m): Scope and limitations — SA 200 | MCQ 3(2m): Inherent limitations matching — SA 200 |

Q2(c)(4m): Aspects ensuring FS not misleading — SA 200

Jan 2026: MCQ 6(2m): Three-party relationship — assurance | Q1(b)(5m): Applicable engagement standards; compilation/prospective; RA vs LA

Ch 02: Audit Strategy, Audit Planning and Audit Programme

May 2024: Q1(a)(4m): Audit programme preparation | Q2(d)(3m): Directing engagement team — SA 300 | Q3(a)(4m): Audit planning continuous iterative process — SA 300

Sep 2024: MCQ 14(2m): Audit plan components — SA 300 | Q2(d)(3m): Audit strategy vs plan relationship | Q4(a)(4m): Establishing overall audit strategy — SA 300 | Q5(a)(4m): Review of audit programme

Jan 2025: MCQ 3(2m): Audit plan/programme/procedures — SA 300 | Q1(a)(5m): SA 300 audit strategy — listed company | Q5(a)(5m): Documentation of audit strategy/plan — SA 300

May 2025: MCQ 15(2m): Audit strategy vs plan inter-relationship | Q6(c)(4m): Timing of audit procedures — SA 300

Sep 2025: MCQ 1(2m): Extent of review; supervision — SA 300 | Q5(a)(5m): Nature/timing/extent supervision — SA 300

Jan 2026: Q5(c)(4m): Discussion among team — susceptibility — SA 300

Ch 03: Risk Assessment and Internal Control

May 2024: Q1(c)(3m): Internal financial controls — Cos Act Sec 134, 149, 177 | Q2(a)(4m): Inquiries of management — risk assessment SA 315 | Q3(c)(3m): Manual vs automated elements — ICS

Sep 2024: MCQ 3(2m): IFC responsibilities under Companies Act | Q3(a)(4m): Components of internal control | Q5(c)(3m): Digital technology in audit conduct

Jan 2025: MCQ 5(2m): IT general controls categories | Q1(c)(4m): Control environment limitations — ICS | Q6(c)(4m): Four types of audit tests — automated environment

May 2025: MCQ 10(2m): Flow chart method — ICS | MCQ 11(2m): Narrative record method — ICS | MCQ 12(2m): Internal control questionnaire | Q1(b)(4m): Types of controls — automated environment | Q4(c)(4m): Test of controls — SA 330

Sep 2025: Q1(b)(5m): Risk of material misstatement — SA 315 | Q6(c)(4m): IT environment and IT controls findings

Jan 2026: Q3(c)(4m): ERP environment evaluation — automated

Ch 04: Audit Evidence

May 2024: Q2(b)(4m): Letter of specific inquiry — litigation SA 501 | Q3(d)(3m): Coordination with internal auditors — SA 610 | Q4(a)(4m): Selecting specific items — SA 530 | Q4(d)(3m): Analytical procedures purchases — SA 520

Sep 2024: MCQ 1(2m): Impracticability of physical inventory counting | MCQ 2(2m): Assertions — employee expenses classification | Q1(b)(4m): Sample selection methods — stratified — SA 530 | Q3(d)(3m): Statistical sampling — SA 530 | Q5(b)(4m): Management's expert — SA 500 | Q6(c)(3m): Positive/negative confirmation — SA 505

Jan 2025: MCQ 6(2m): Contingent liabilities procedures — SA 501 | MCQ 7(2m): Analytical procedure methods — SA 520 | MCQ 8(2m): Analytical procedure type — consumption/ratio | Q1(b)(5m): SA 501 segment information | Q2(c)(4m): Sufficiency and appropriateness — SA 500 | Q4(a)(5m): Using work of internal auditors — SA 610 | Q4(b)(5m): Assertions — occurrence, completeness, valuation | Q4(c)(4m): Litigation and claims — SA 501

May 2025: MCQ 4(2m): Assertions — employee benefits | MCQ 5(2m): External confirmations — SA 505 | MCQ 13(2m): Purchase invoice as evidence | Q1(a)(5m): 'Available' evidence; most appropriate — SA 500 | Q4(a)(5m): Negative confirmation requests — SA 505 | Q6(a)(5m): Physical inventory counting — SA 501

Sep 2025: MCQ 4(2m): 100% examination vs sampling — SA 530 | MCQ 5(2m): Sample size factors — SA 530 | MCQ 6(2m): Population characteristics — SA 530 | MCQ 7(2m): Confirmation — trade receivables — SA 505 | MCQ 8(2m): Confirmation timing and method — SA 505 | MCQ 9(2m): Negative confirmation response — SA 505 | MCQ 14(2m): Assertions — income and balance sheet | Q1(a)(5m): Types of audit evidence — most appropriate | Q1(c)(4m): Inventory counting other date — SA 501 | Q4(c)(4m): Statistical sampling — scientific — SA 530

Jan 2026: MCQ 2(2m): Expected deviation rate vs sample size | MCQ 14(2m): Assertions — accuracy, valuation | MCQ 15(2m): Inventories existence — SA 501 | Q1(c)(4m): Letter of specific inquiry — SA 501 | Q6(b)(5m): Using internal auditors — less reliance — SA 610

Ch 05: Audit of Items of Financial Statements

May 2024: Q1(b)(4m): Inventory valuation AS-2 | Q4(c)(3m): Loans/advances disclosure — Schedule III | Q5(a)(4m): Shares issued at discount — Sec 53 | Q5(b)(4m): PPE costs — AS 10 | Q6(d)(3m): Lease vs hire purchase verification

Sep 2024: MCQ 7(2m): Securities premium account — Companies Act | Q2(a)(4m): Verification of bank balances/reconciliation | Q2(b)(4m): Vouching/verification of bank overdraft borrowings | Q4(b)(4m): PPE cost elements — AS 10

Jan 2025: MCQ 14(2m): Intangible asset not in active use | Q3(a)(5m): Software as intangible asset — AS 26

May 2025: MCQ 6(2m): Reserves vs provisions distinction | MCQ 7(2m): Intangible assets identification | MCQ 8(2m): Depreciation/amortisation — useful life | Q3(a)(5m): Sales revenue verification — audit procedures

Sep 2025: MCQ 10(2m): Registration of charges — borrowings | MCQ 15(2m): Borrowings from consortium — CARO | Q5(b)(5m): Verification of borrowings — debentures | Q6(a)(5m): Inventory disclosures — Schedule III

Jan 2026: MCQ 3(2m): Intangible asset — research vs development | MCQ 8(2m): Dividend recognition — liability vs disclosure | Q4(a)(5m): Capital vs revenue expenditure; misstatement meaning & examples — machinery | Q4(b)(5m): PPE cost recognition — AS 10 | Q6(c) OR(4m): Trade payables verification

Ch 06: Audit Documentation

May 2024: Q1(d)(3m): Assembly of final audit file; SA 230

Sep 2024: MCQ 9(2m): Audit documentation inclusions/exclusions — SA 230 | Q3(b)(4m): Working papers / audit file retention — SA 230

May 2025: MCQ 9(2m): Audit documentation vs programme | Q1(c)(4m): Completion memorandum; assembly — SA 230

Sep 2025: Q4(a)(5m): Audit documentation — significant matters — SA 230

Jan 2026: MCQ 10(2m): Audit documentation timing — SA 230 | Q3(b)(5m): Items excluded from documentation; obligation to provide to client — SA 230

Ch 07: Completion & Review

May 2024: Q3(b)(4m): Written representations date — SA 580 | Q6(c)(3m): Documentation of misstatements — SA 450

Sep 2024: MCQ 10(2m): Going concern financial events — SA 570 | MCQ 11(2m): Audit report with material uncertainty — SA 570 | MCQ 12(2m): Written representations not reliable — disclaimer | Q1(a)(4m): Facts known after report before FS issued — SA 560 | Q6(a) OR(4m): Deficiency in internal control — SA 265

Jan 2025: MCQ 4(2m): Subsequent events procedures — SA 560 | MCQ 15(2m): Going concern SA 570 reporting | Q3(b)(5m): Going concern — cash flow forecast — SA 570 | Q5(b)(5m): Communication with TCWG — SA 260

May 2025: MCQ 14(2m): Written representations — necessary not sufficient | Q2(b)(5m): Operating events — going concern — SA 570 | Q5(b)(5m): Written representations additional — SA 580

Sep 2025: MCQ 11(2m): Going concern events classification | MCQ 12(2m): Subsequent events — adjusting/non-adjusting | Q2(a)(5m): Deficiency / significant deficiency — SA 265

Jan 2026: MCQ 11(2m): Going concern — inappropriate basis | MCQ 12(2m): Significant deficiency indicators — SA 265 | Q2(a)(5m): Written representation content — SA 580 | Q5(a)(5m): Facts discovered after FS issued — SA 560

Ch 08: Audit Report

May 2024: Q4(b)(4m): Principal auditor procedures — SA 600 | Q5(d)(3m): Nidhi company — CARO 2020

Sep 2024: MCQ 6(2m): Joint auditor difference of opinion — SA 299 | Q1(d)(3m): CARO reporting statutory dues — cl (vii) | Q2(c)(3m): Schedule III ratio disclosures | Q4(c)(3m): Phrases in unmodified opinion — SA 700

Jan 2025: Q3(c)(4m): Disclaimer of opinion — SA 705 | Q6(b)(5m): Corresponding figures — SA 710

May 2025: Q2(c)(4m): CARO cl (x) — public offer / private placement | Q3(b)(5m): Key audit matters — SA 701 | Q5(a)(5m): Joint audit advantages — SA 299 | Q6(c) OR(5m): CSR audit — Sec 135 Companies Act

Sep 2025: Q2(b)(5m): Key audit matters — not a substitute — SA 701 | Q3(a)(5m): Private company exemptions — IFC, CARO

Jan 2026: MCQ 13(2m): CARO — physical verification of inventory | Q2(c)(4m): CARO — physical verification; ERP | Q3(a)(5m): Emphasis of Matter — SA 706

Ch 09: Special Feature of Audit of Different Entities

May 2024: Q6(a) OR(4m): NGO corpus contribution audit

Sep 2024: MCQ 8(2m): Co-op society charitable contribution limits | Q4(d)(3m): Special report to registrar — co-op society | Q6(d)(3m): Leasing & hire purchase company audit

Jan 2025: MCQ 13(2m): LLP audit requirements | Q5(c)(4m): Co-op society investment of funds | Q6(a)(5m): School fees verification — educational institution

May 2025: MCQ 1(2m): Propriety audit — government | MCQ 2(2m): Audit against rules and orders | MCQ 3(2m): Types of government audit | Q6(b)(5m): Cinema/multiplex internal control

Sep 2025: Q5(c)(4m): LLP audit — auditor's duty | Q6(b)(5m): Government inventory audit — C&AG

Jan 2026: MCQ 4(2m): LLP registration; DPIN; designated partners | MCQ 5(2m): LLP annual return filing timeline | Q5(b)(5m): NGO income verification — grants, donations | Q6(c)(4m): Audit against rules and orders — govt

Ch 10: Audit of Banks

May 2024: Q6(b)(4m): Government guaranteed advances — bank audit

Sep 2024: Q3(c)(3m): Out of order bank account — cash credit | Q6(a)(4m): Bank audit provisions and contingencies

Jan 2025: MCQ 9(2m): NPA classification — RBI norms | MCQ 10(2m): Income recognition norms — govt guaranteed | MCQ 11(2m): Security type — mortgage; stock audit | MCQ 12(2m): Doubtful asset provisioning

May 2025: Q5(c)(4m): Drawing power computation — bank audit

Sep 2025: MCQ 13(2m): Agricultural advances NPA — crop seasons | Q3(c)(4m): Take-out finance — bank audit

Jan 2026: Q6(a)(5m): Bank branch audit — NPA; provisioning

Ch 11: Ethics and Terms of Audit Engagements

May 2024: Q5(c)(3m): Fundamental principles of ethics | Q6(a)(4m): Engagement performance — SA 220

Sep 2024: MCQ 4(2m): Professional competence and due care | MCQ 5(2m): Self-interest threat — undue fee dependence | MCQ 15(2m): UDIN generation requirements | Q5(d)(3m): Audit engagement letter — SA 210 | Q6(b)(4m): Confidentiality principle — PA in service

Jan 2025: MCQ 1(2m): New engagement letter factors — SA 210 | MCQ 2(2m): Engagement letter statements — SA 210 | Q2(b)(5m): Threats to independence — types and safeguards | Q6(c)(4m): Fundamental principles — competence, integrity

May 2025: Q3(c)(4m): Preconditions for audit — SA 210 | Q4(b)(5m): Leadership responsibility — SA 220

Sep 2025: Q3(b)(5m): Revising audit engagement terms — SA 210 | Q4(b)(5m): SQC 1 — client acceptance; integrity | Q6(c) OR(4m): Threats to independence — classification

Jan 2026: MCQ 1(2m): Outgoing auditor response — professional behaviour | MCQ 7(2m): Steps when breach of independence | MCQ 9(2m): Familiarity and self-interest threats | Q1(a)(5m): Engagement partner responsibilities — SA 220 | Q2(b)(5m): SQC 1 — continuance of client relationships | Q4(c)(4m): SQC 1 — compliance mechanism; monitoring

Complete Syllabus: % Marks Allocation

For course coverage status | Based on 6 exams | **678 total marks**

Chapter	6-Exam Marks	%
01. Nature, Objective and Scope of Audit	33	5%
02. Audit Strategy, Audit Planning and Audit Programme	53	8%
03. Risk Assessment and Internal Control	56	8%
04. Audit Evidence	124	18%
05. Audit of Items of Financial Statements	82	12%
06. Audit Documentation	27	4%
07. Completion & Review	70	10%
08. Audit Report	67	10%
09. Special Feature of Audit of Different Entities	56	8%
10. Audit of Banks	34	5%
11. Ethics and Terms of Audit Engagements	76	11%
Grand Total	678	100%

Annexure: Detailed Part-wise Mark Allocation

Chapter / Part	May 24	Sep 24	Jan 25	May 25	Sep 25	Jan 26	Total
01. Nature, Objective and Scope of Audit	3	5	5	5	8	7	33
Part-01 — Introduction to Audit	—	—	—	—	—	—	0
Part-02 — Core Audit Process	—	—	—	—	—	—	0
Part-03 — SA Introduction	—	2	—	5	—	5	12
Part-04 — SA 200	3	3	—	—	8	—	14
Part-05 — Other Concepts	—	—	5	—	—	2	7
02. Audit Strategy, Audit Planning and Audit Programme	11	13	12	6	7	4	53
Part-01 — SA 300	7	9	12	6	7	4	45
Part-02 — Other Concepts	4	4	—	—	—	—	8
03. Risk Assessment and Internal Control	10	9	10	14	9	4	56
Part-01 — SA 315 (RISK)	4	—	—	—	5	—	9
Part-02 — SA 315 (ICS)	6	6	4	6	—	—	22
Part-03 — SA 320	—	—	—	—	—	—	0
Part-04 — SA 330	—	—	—	4	—	—	4
Part-05 — AAE (Digital Audit) (Audit in Automated Environment)	—	3	6	4	4	4	21
04. Audit Evidence	14	18	29	21	27	15	124
Part-01 — SA 500	—	6	9	9	7	2	33
Part-02 — SA 501	4	2	11	5	4	6	32
Part-03 — SA 505	—	3	—	7	6	—	16
Part-04 — SA 510	—	—	—	—	—	—	0
Part-05 — SA 520	3	—	4	—	—	—	7
Part-06 — SA 530	4	7	—	—	10	2	23
Part-07 — SA 550	—	—	—	—	—	—	0
Part-08 — SA 610	3	—	5	—	—	5	13
05. Audit of Items of Financial Statements	18	14	7	11	14	18	82
Part-01 — AIFS-Liability	4	6	—	2	9	6	27
Part-02 — AIFS-Assets	14	8	7	4	5	12	50
Part-03 — AIFS-Income & Expense	—	—	—	5	—	—	5
06. Audit Documentation	3	6	—	6	5	7	27
Part-01 — SA 230	3	6	—	6	5	7	27
07. Completion & Review	7	14	14	12	9	14	70

