



**AIRICA CAREER INSTITUTE**

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## CA FINAL AUDIT ABC ANALYSIS FOR MAY 26 EXAMS

Exam Oriented

Sure Success Strategy,  
Material & Resources

### Weightage & Type of Questions

SQC, SAs & Reporting (CARO)	50 Marks	Analytical & Special Focus Questions (50% New)
Professional Ethics	25 Marks	Analytical & Special Focus Questions (Generally New)
SRE, SAE, SRS	10 Marks	Normal/Last Line Focus Questions
SDG & ESG, Digital Audit, Bank & NBFC	20 Marks	
Other Chapters	15 Marks	

### Material & Resources

Concept Book	Available at <a href="http://air1ca.com">air1ca.com</a> [Hard Copy]
Question Bank	Available at <a href="http://air1ca.com">air1ca.com</a> [Hard Copy]
Revision Videos	Freely available on our YouTube Channel - <a href="#">Atul Agarwal</a>

**For MCQ - Refer only Booklet given by ICAI. No need to refer any other material/booklet.**

# ABC Analysis

## Category A

(1) SA (SQC 1, 220, 240, 250, 299, 402, 505, 540, 550, 560, 570, 620, 705, 805, 810)	<b>75 Marks</b>  <b>Concept Book</b> <b>+</b> <b>Important Questions</b>
(2) Professional Ethics	
(3) Reporting (Framing of Report and CARO)	
(4) Emerging Areas: SDG & ESG Assurance	
(5) Audit of Public Sector Undertakings	
(6) Group Audits	
(7) Audit of Banks & NBFC	

## Category B

(1) SA (315, 320, 501, 510, 520, 530, 600, 610, 701, 706, 710, 720, 800)	<b>30-35 Marks</b>  <b>Concept Book</b> <b>+</b> <b>Important Questions</b>
(2) Review of Financial Information (SRE)	
(3) Prospective Financial Information & Other Assurance Services (SAE)	
(4) Related Services (SRS)	
(5) Internal Audit	
(6) Digital Auditing & Assurance	

## Category C

(1) SA (200, 210, 230, 260, 265, 300, 330, 450, 500, 580, 700)	<b>10-15 Marks</b>  <b>Concept Book/</b> <b>Important Questions</b>
(2) Forensic	
(3) Investigation	
(4) Due Diligence	
(5) Risk Assessment & Internal Control	