

CA FINAL AUDIT : MCQs asked in Exams

Chapter(SA) Areas tested in MCQs

	SQC 1, Ch1	Actions on independence breach, QRB/NFRA Powers
	SA 230	What not to document
✱	SA 240	FRF classification, Reporting $\leftarrow \begin{matrix} \text{CARO} \\ 743(12) \\ \text{SA 240} \end{matrix}$
✱	SA 260	Matter to/not to communicate to TCWG, Reporting IC deficiencies $\leftarrow \begin{matrix} 260/265/315 \\ \text{ICFR} \\ \text{CARO} \end{matrix}$
	SA 299	Jt. auditor responsibilities
	SA 315 Ch 4	Control activities identification
	SA 450	Types of misstatements
	SA 505	Which ECR to use, Evaluation response of ECR
	SA 530	Sampling Process, Terms (Replacement item, anomaly etc.)
	SA 570	Procedures / Reporting in case of MU-GC
	SA 580	Extent of Reliance
	SA 620	Agreement with A-Expert
✱	Audit Procedures	Audit Procedures correct sequence in matters relating to: SE(560), GC-MU(570), OpBal(510), IAuditor work use (610), AE/SAP/Relevance & Reliability of AE(500)
✱	SA 700 series	What to give? EOM/OM/Q-A-D
	SA 710	Reporting
	SA 720	Reporting
✱	CARO	Reporting under: Revel ⁿ of PPE, Stat. Dues, Frauds, CSR, etc.

Chapter name Topic Asked

★ 12 Digital Audit

Cyber attack classification,

★ 13 Group Audit

Cf's applicability, what not to disclose,
Current vs Permanent Adj.,

★ 14A Bank Audit

NPA Classification, Provisioning, CAR-RWA
Computation, ATP on Advances, SLR/DTL

Calculator

★ 14B NBFC

3BR: Layer identification, Nof
Computation, Liquid assets

★ 15 PCA

Committee functioning, Performance
Audit → ADM, methods of collecting evidence.

16 IA

Procedures, Audit Train

17 I-DD-FA

None

★ 18 SDG-ESG

Identify Core Principle, Identify activity
not part of given Core Principle, BRSR
audit procedures

★ 19 Ethics

Branch office exemptions,

S1-P1 { Clause 8: Sick cos
Clause 10: Contingent fee permitted
Clause 11: GP/SPARCOs, Acceptance of
NED position
Clause 12: Permitted acts to sign by Eyes
S2-P1 { Clause 10: Money in separate BC audit

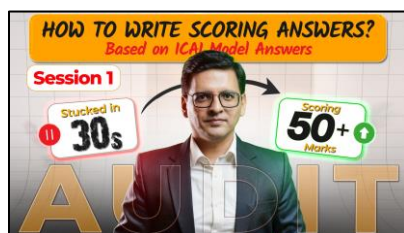
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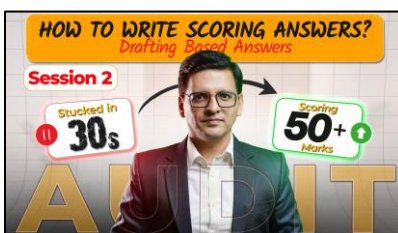


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