



# CA INTER AUDIT

NOV'23

## Chapter-1

# Nature, Scope and Objective of Audit

## CHARTS



PROF. VISHAL ĀTMAN






# Preface

**Before diving into the study material, it's crucial to familiarize yourself with the following guidelines to optimize your learning experience.**

- 1. Glossary for Abbreviations :** The study notes contain numerous abbreviations that may initially seem confusing. To alleviate this, we've compiled a comprehensive glossary that elucidates each abbreviation and its corresponding full form. You can download this reference file by [clicking here](#).
- 2. Conceptual Clarity :** Grasping the underlying concepts can sometimes be challenging, affecting your ability to remember the material. Should you encounter difficulties, our YouTube channel offers videos designed to simplify and expedite your learning process.
- 3. One Keyword, One Topic :** It may sound unconventional, but our unique methodology enhances your learning by associating a single keyword with an entire topic. This approach fosters a kind of photographic memory, enabling you to recall and review the subject matter without constantly referring to your notes.  
To explore our "One Keyword, One Topic" videos, [click here](#).
- 4. Retention and Reproduction :** While understanding a concept is crucial, the ability to retain and subsequently reproduce that knowledge in the CA exams is what truly counts. Be warned—poor retention could jeopardize your performance, leaving you adrift in the turbulent waters of ICAI examinations.

**If you require further assistance with your study techniques or any other aspect, don't hesitate to contact us.**

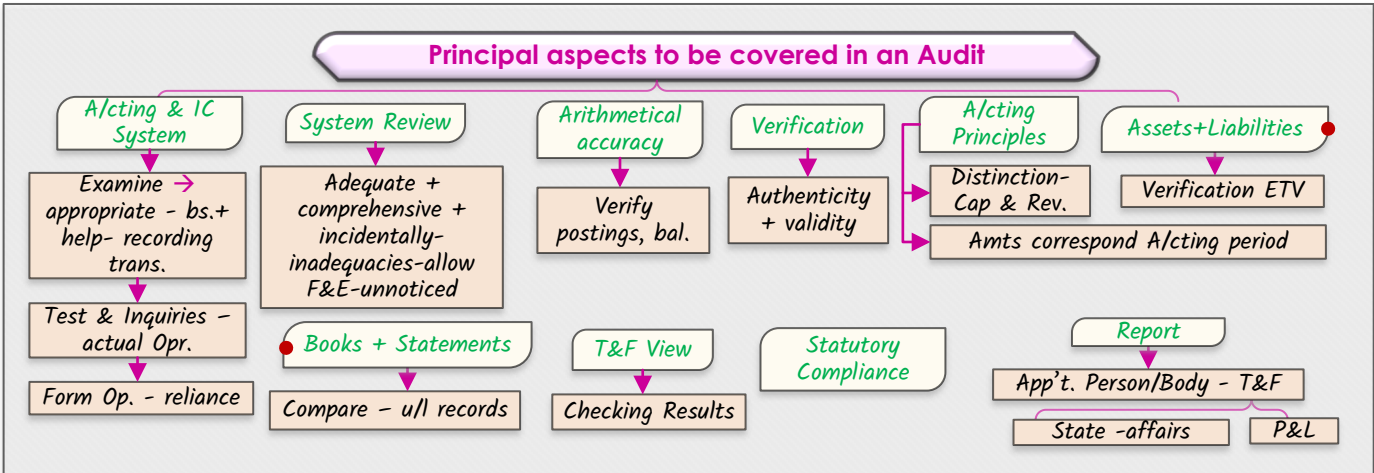
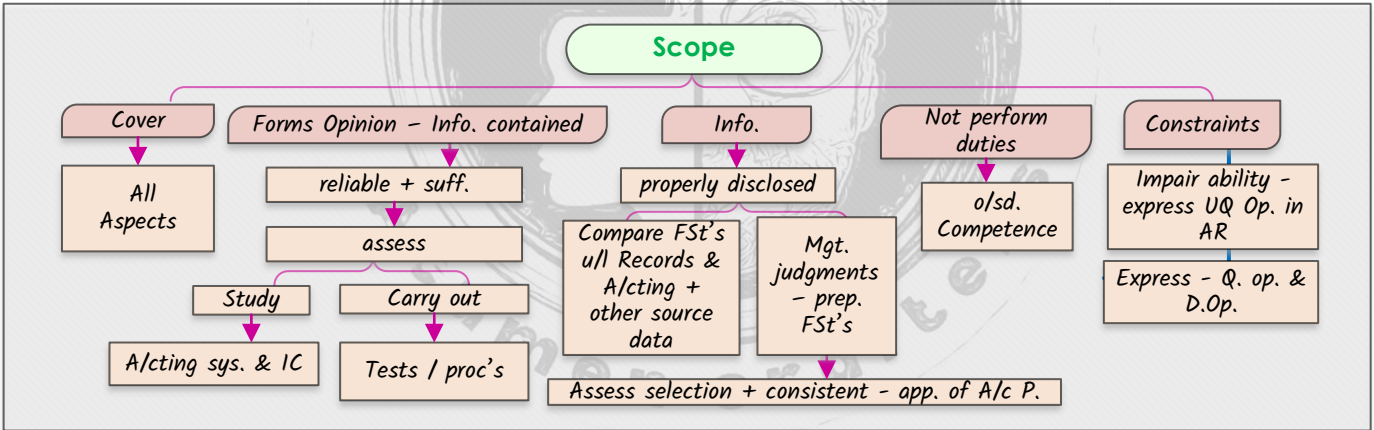
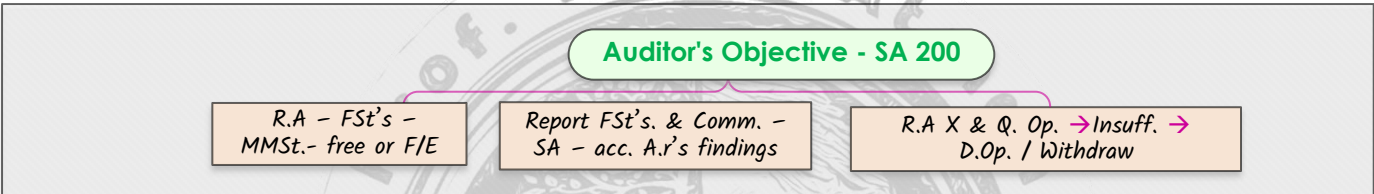
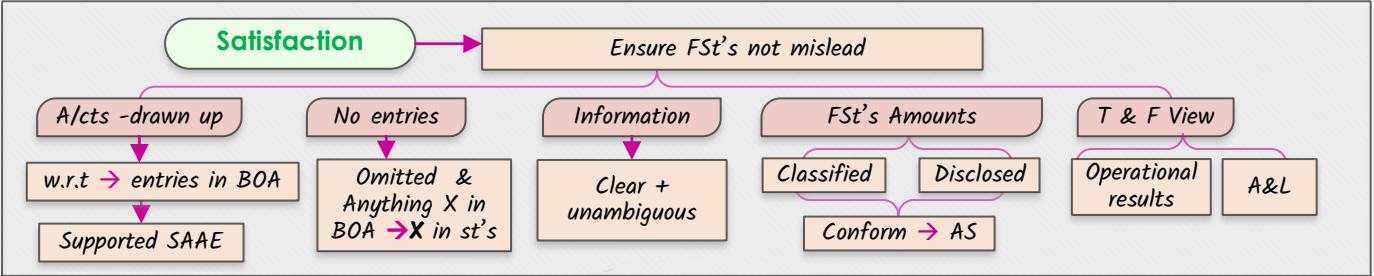
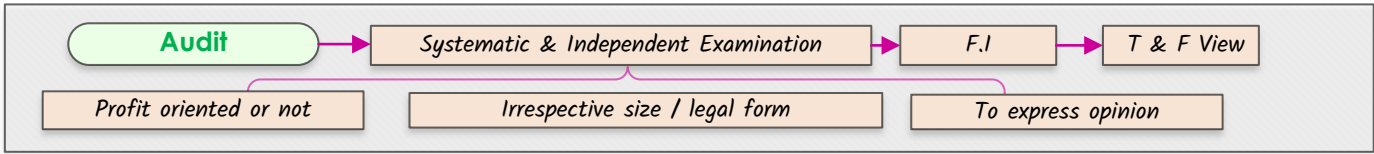


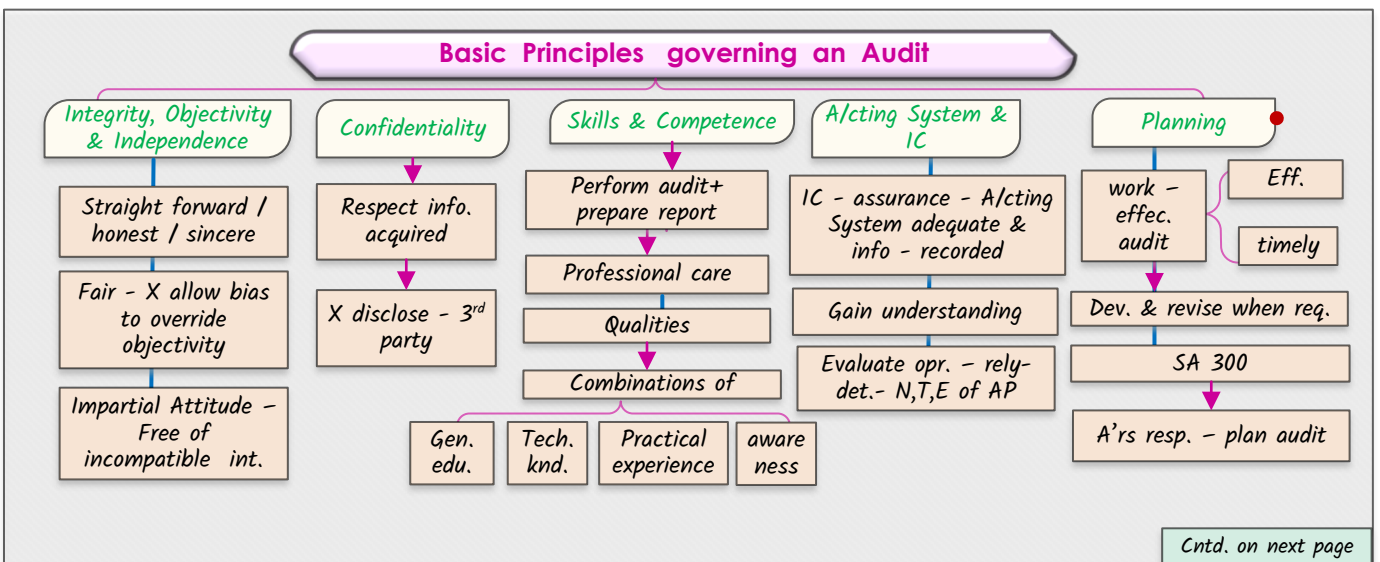
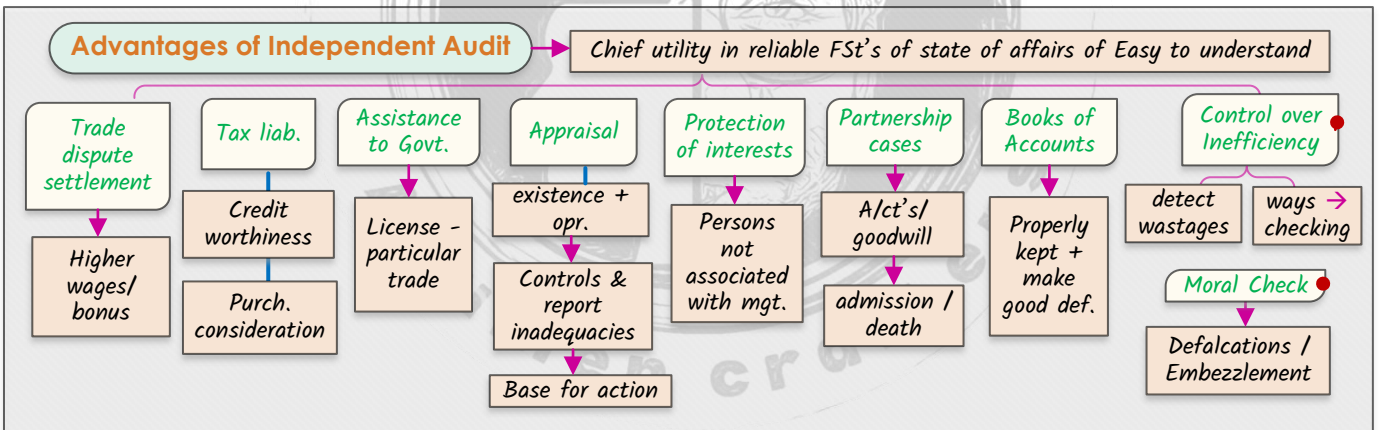
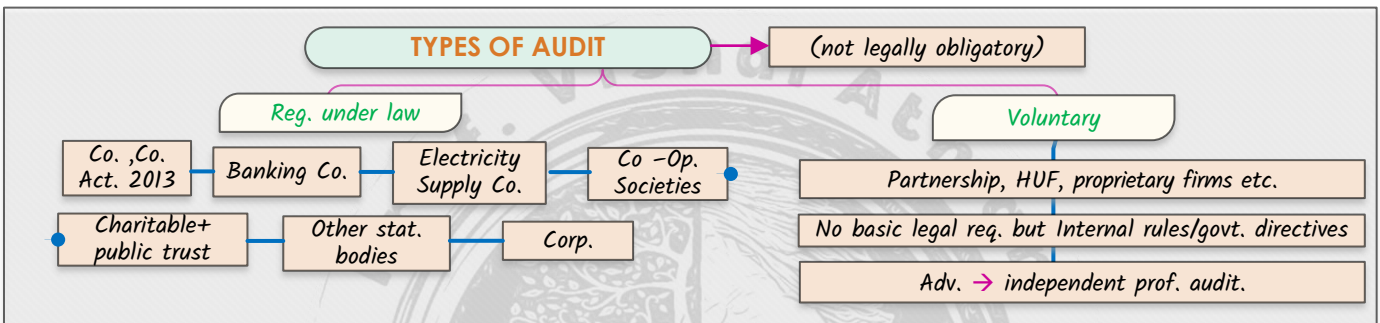
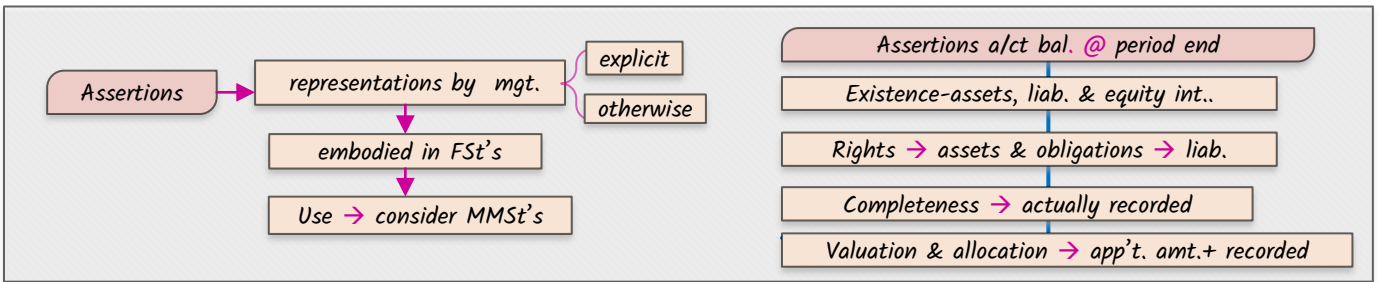
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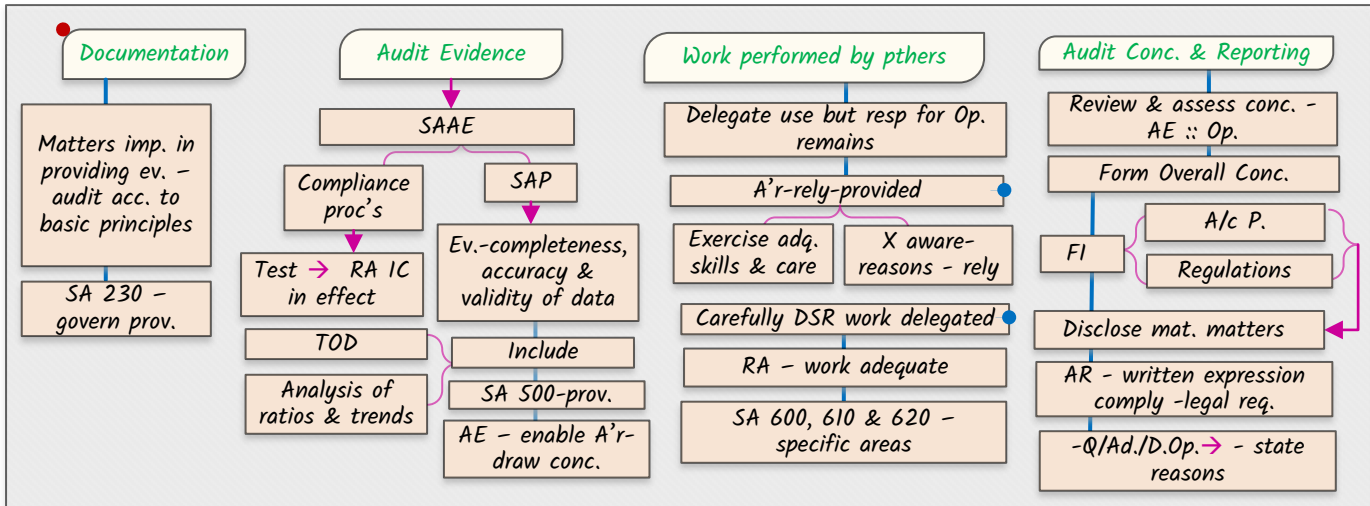
# CHAPTER 1 – NATURE OBJECTIVE & SCOPE OF AUDIT



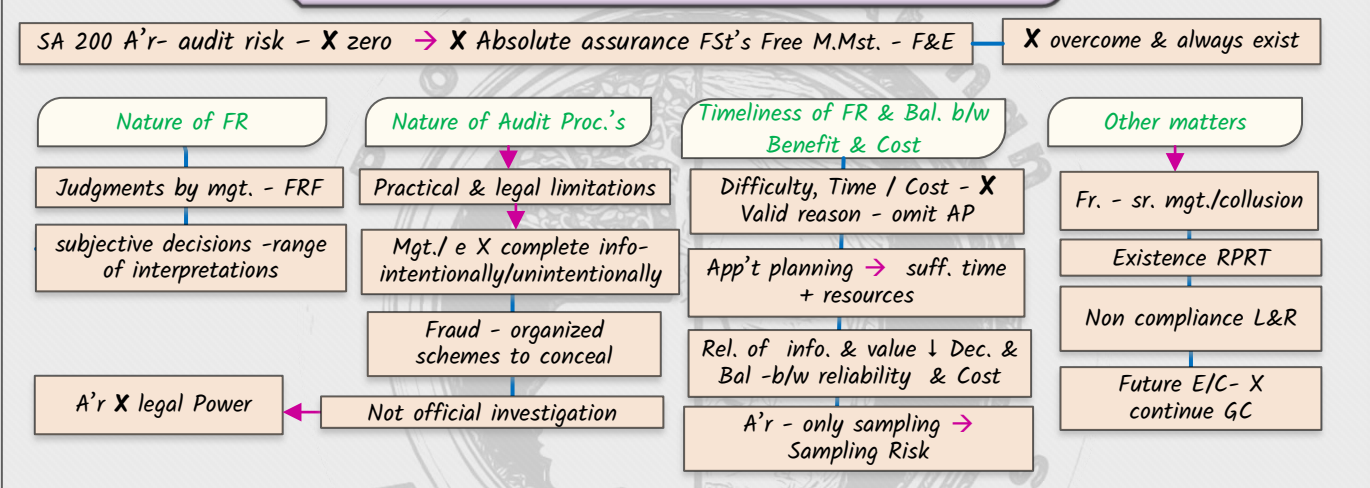


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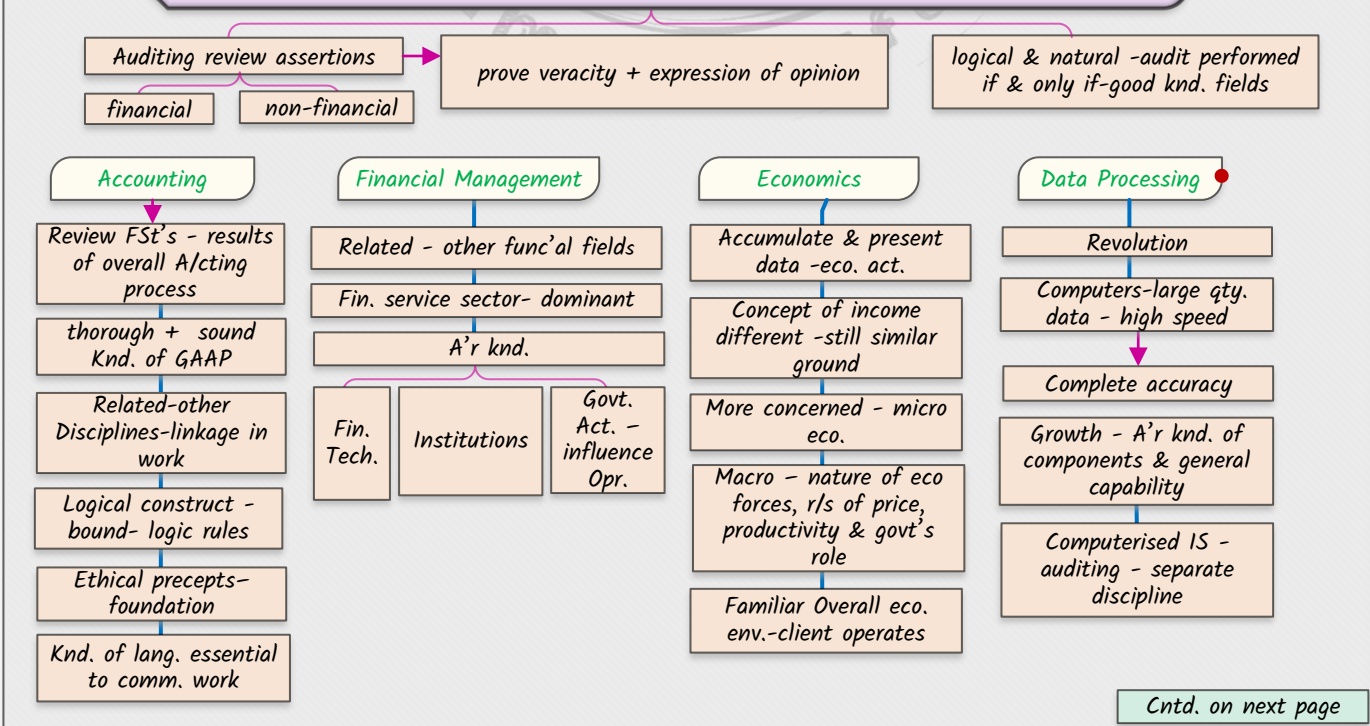




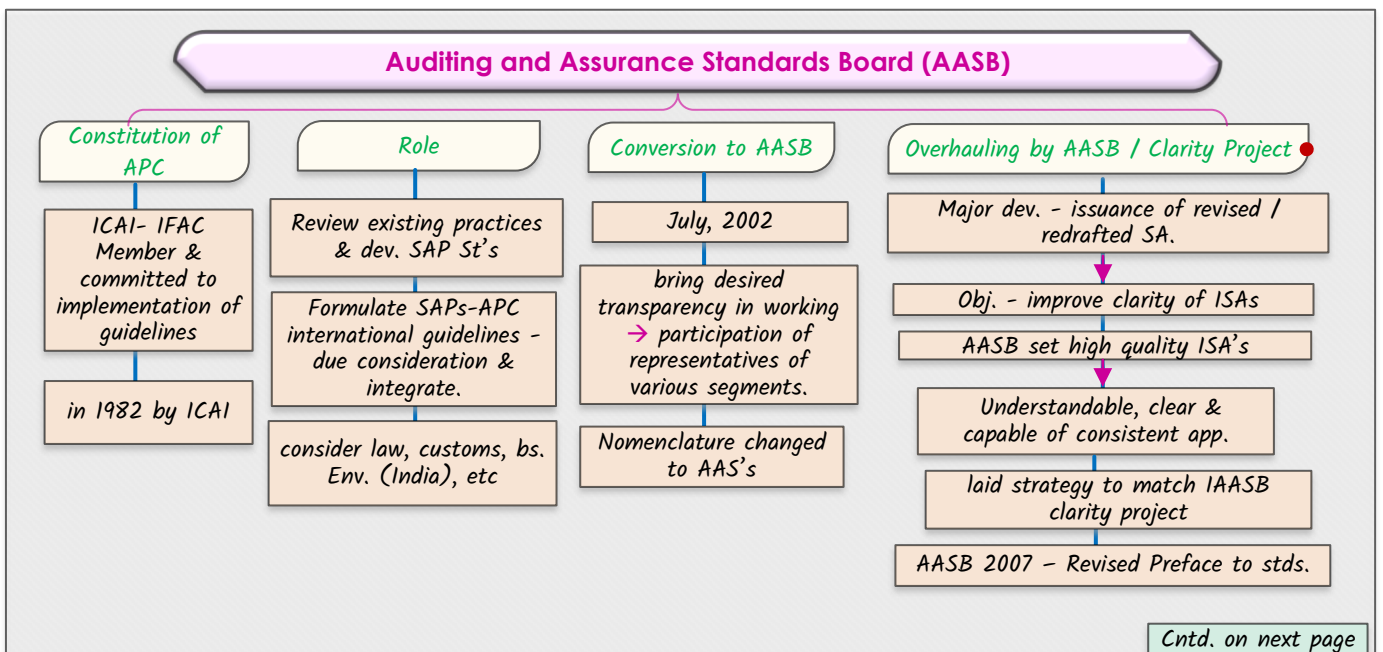
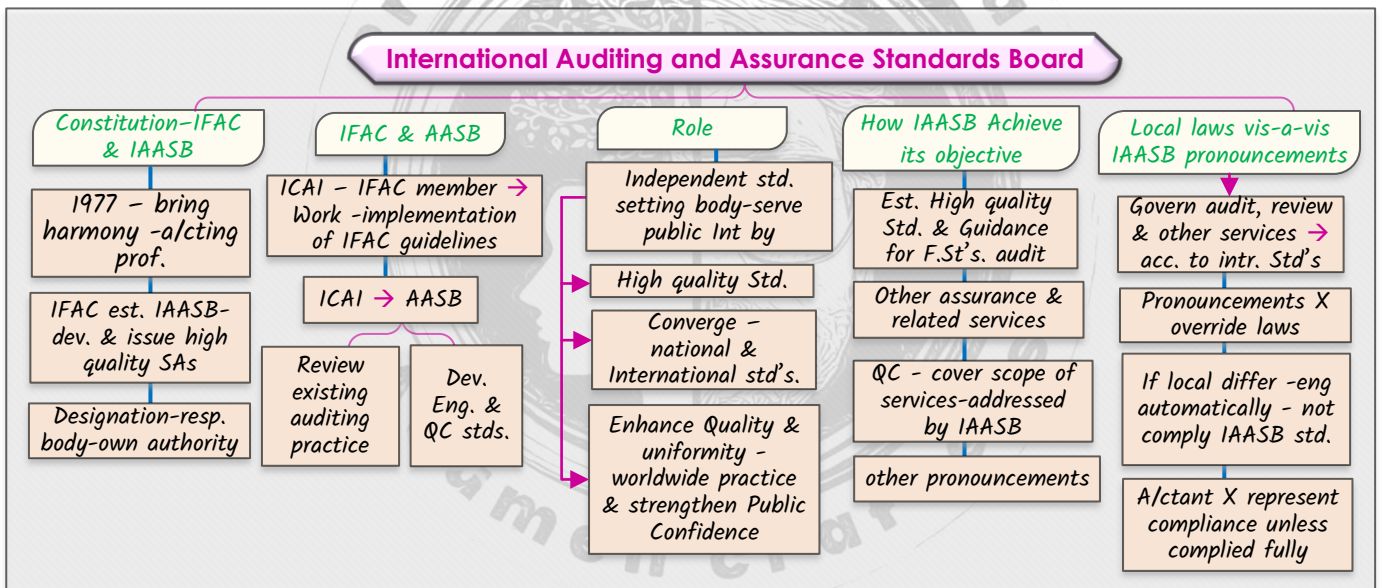
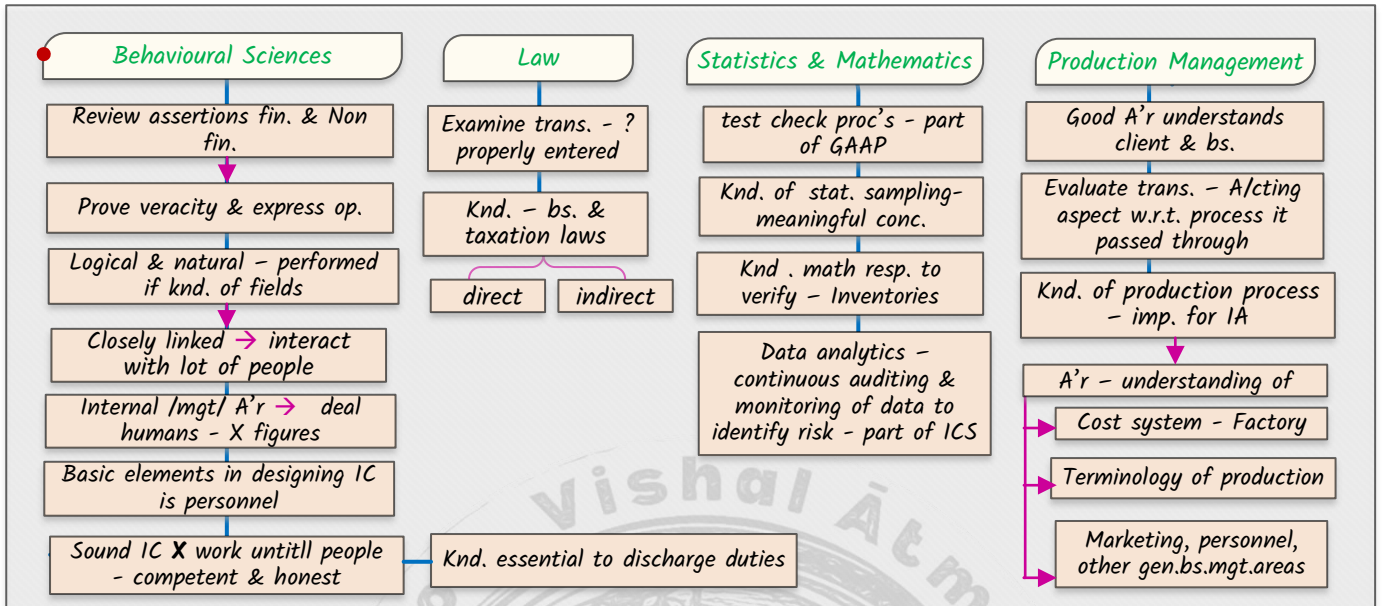
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### Relationship of Auditing with Other Disciplines



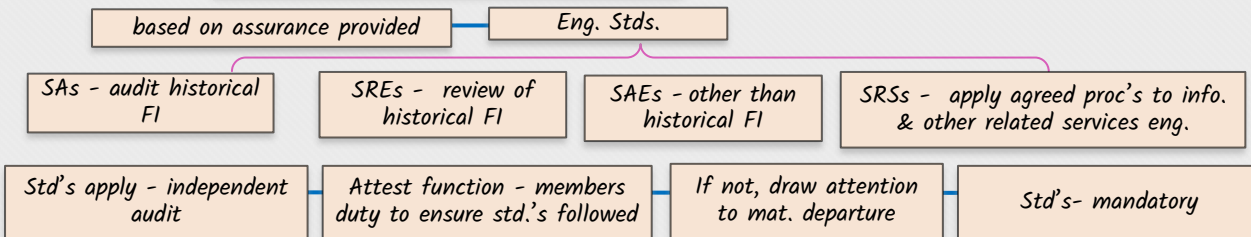
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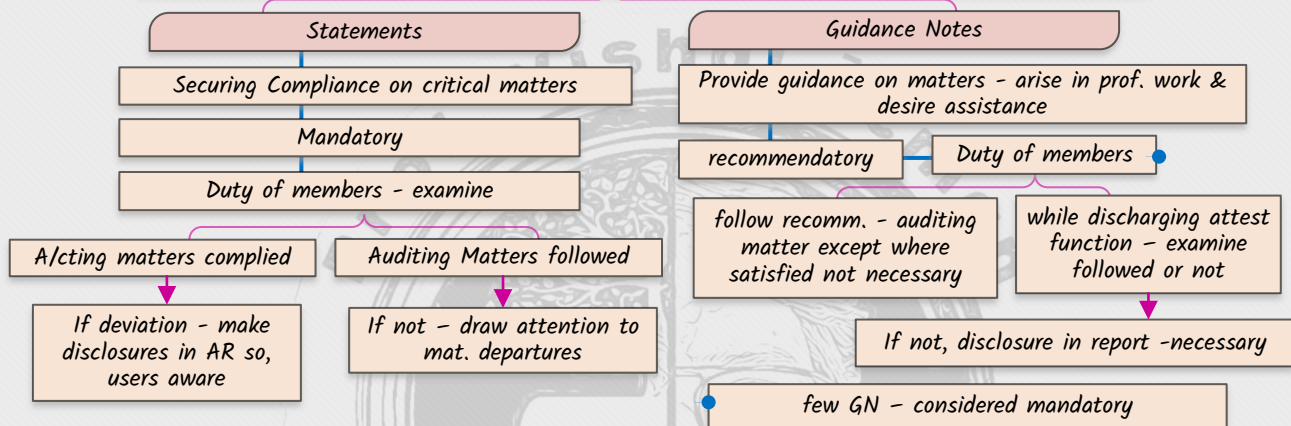
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Renaming, re-no. & categorization of AAS's

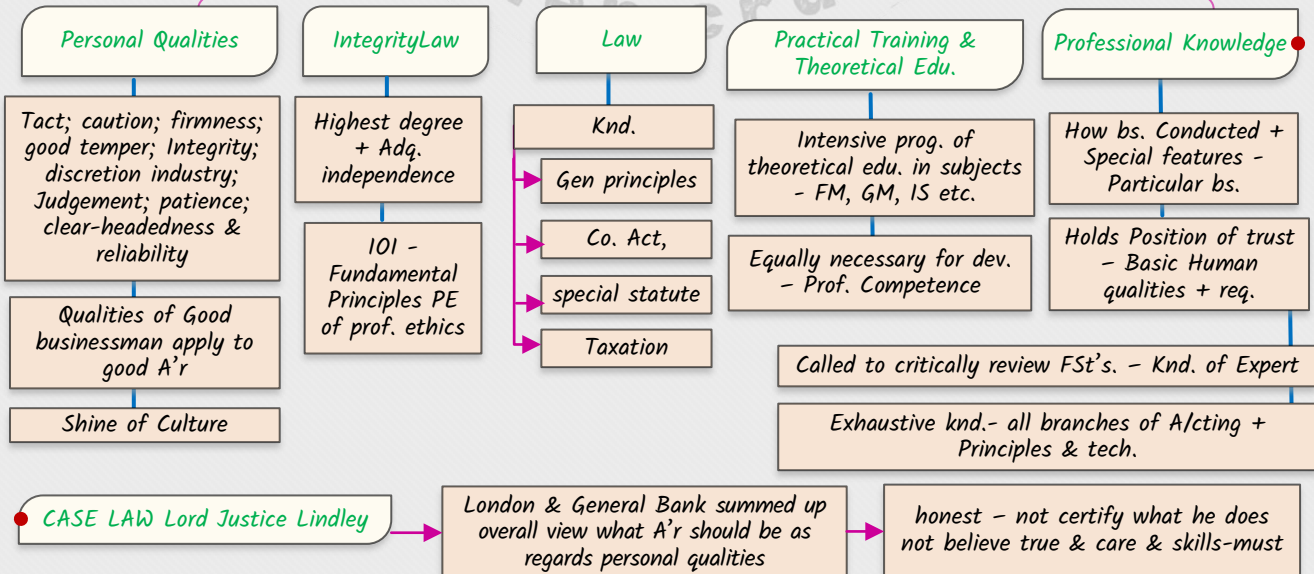


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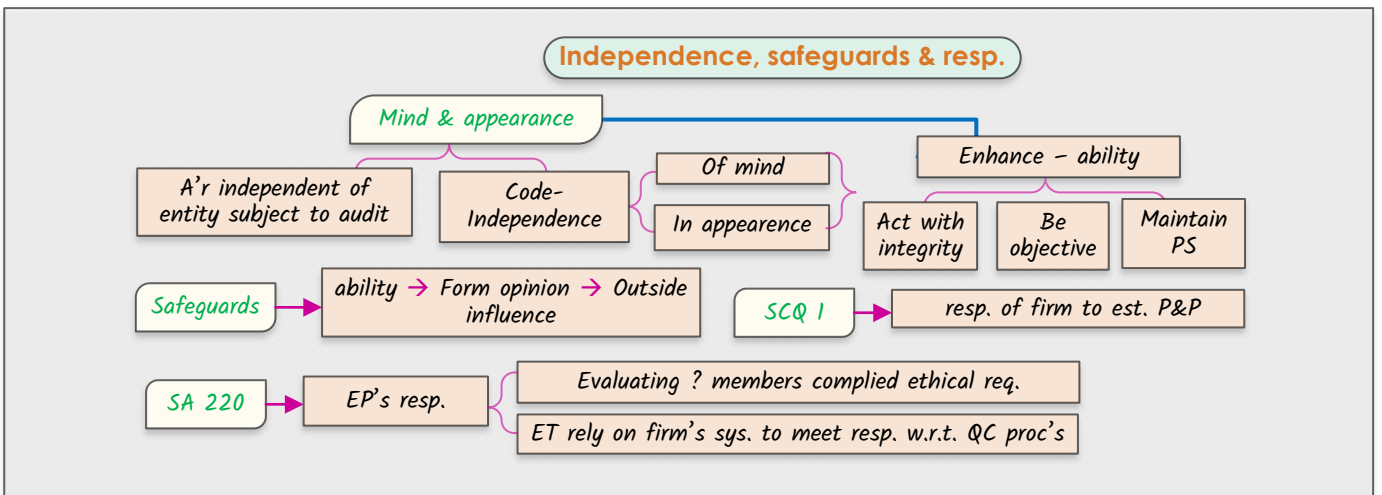
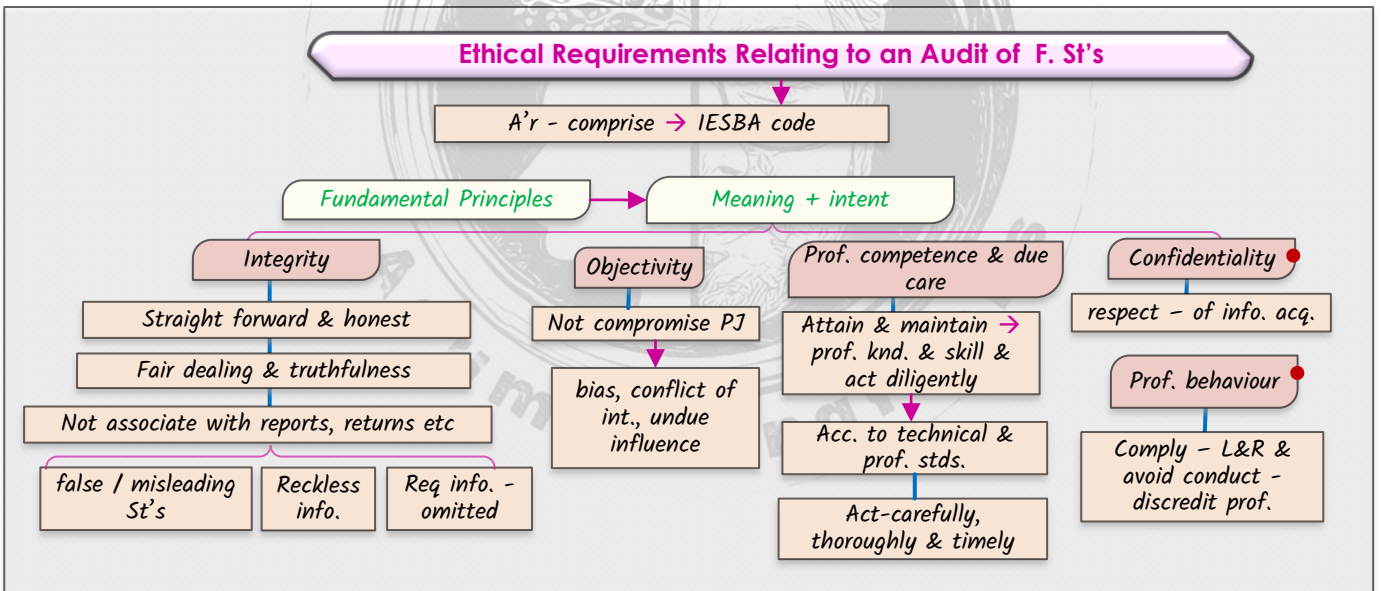
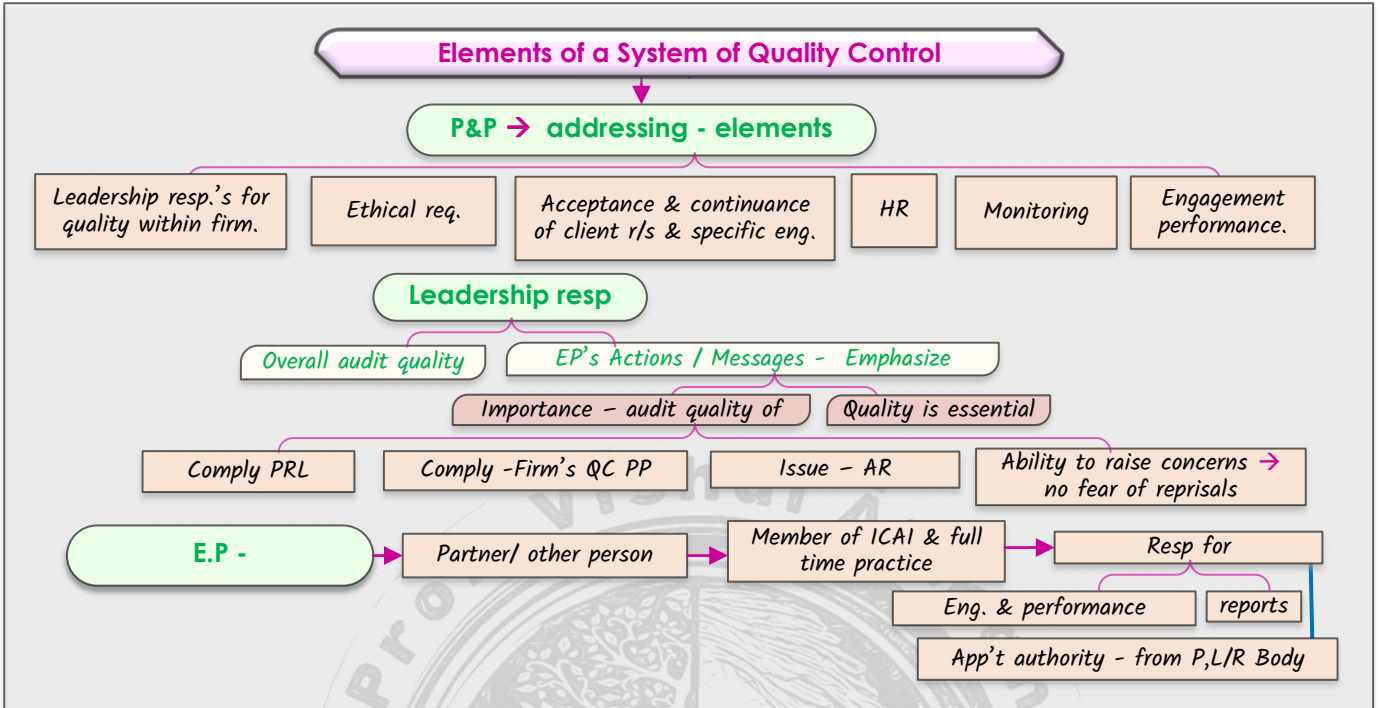


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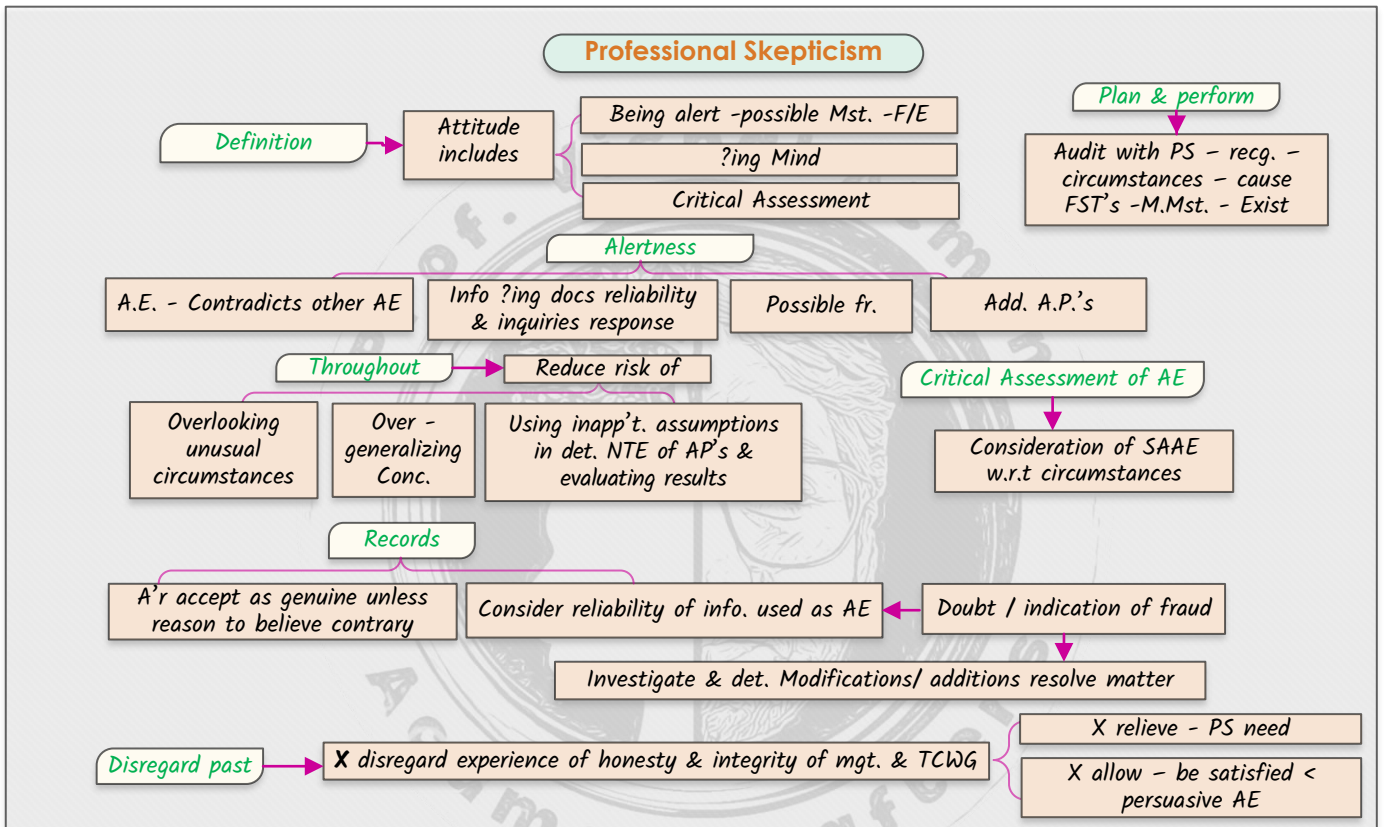
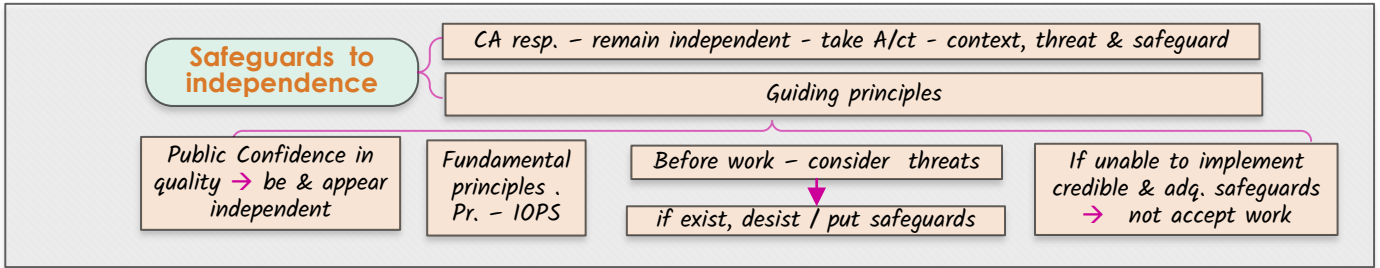
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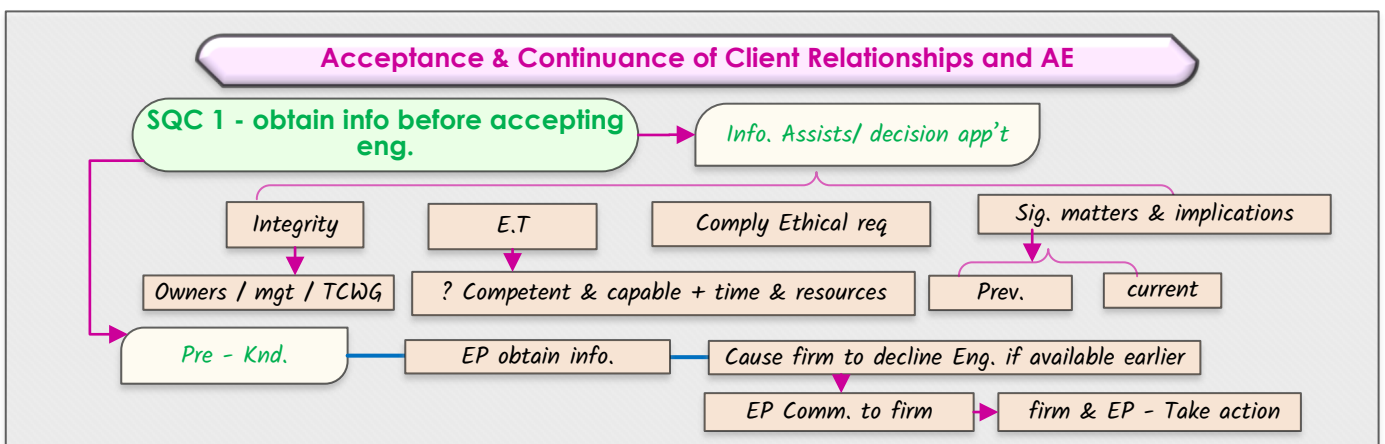


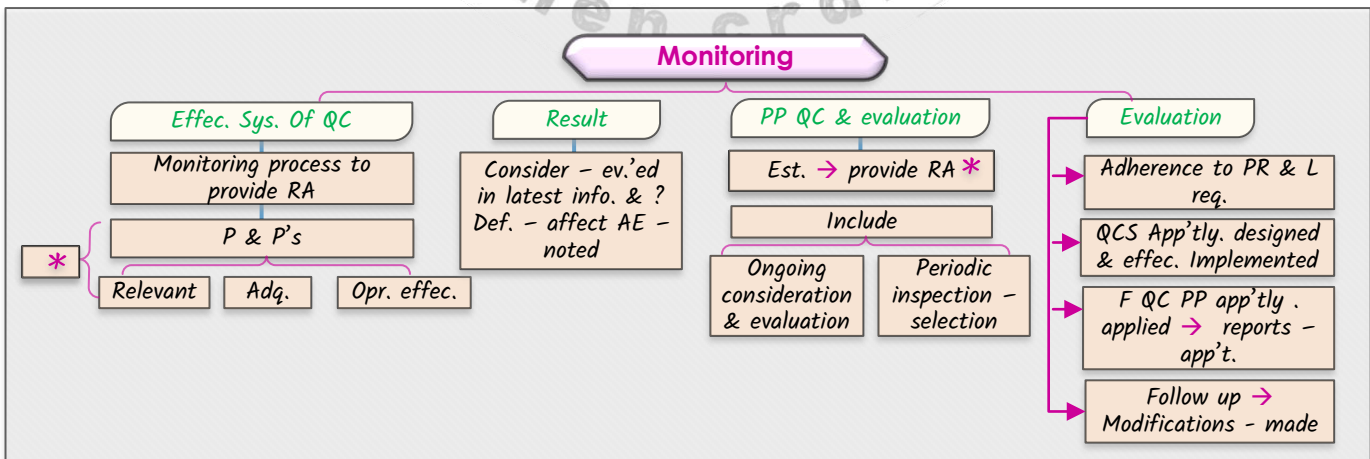
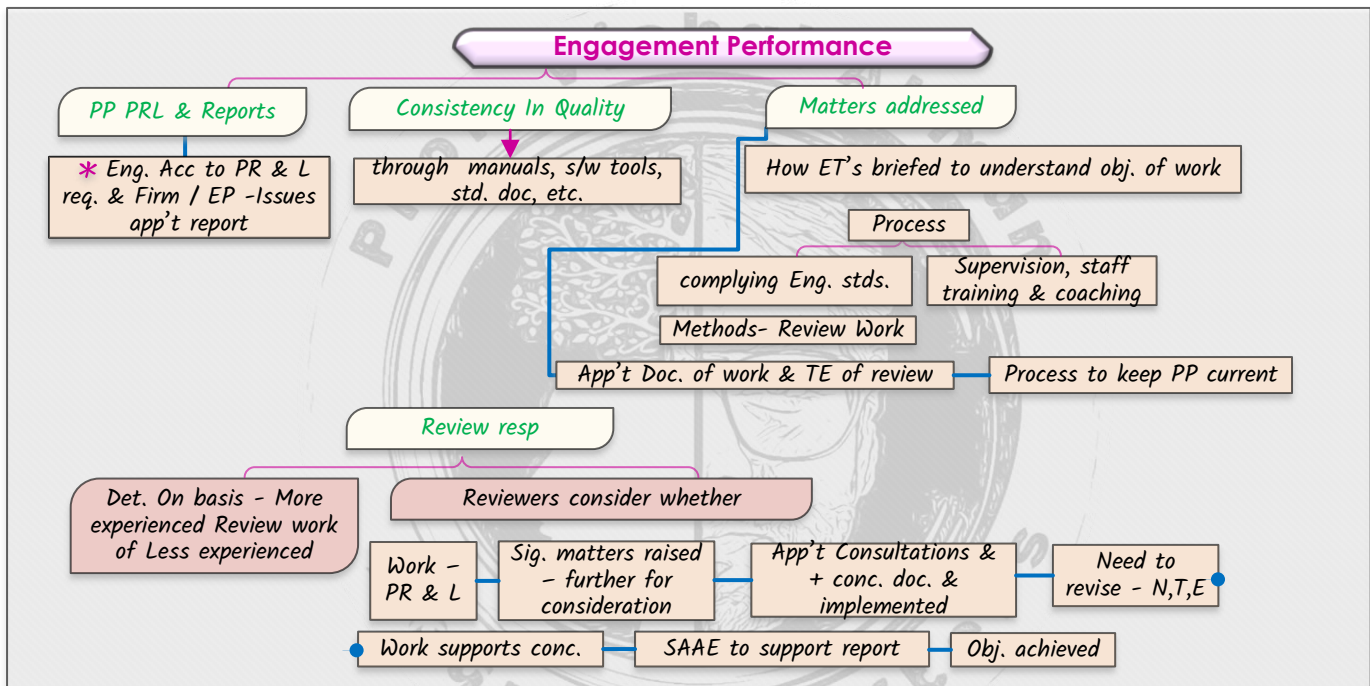
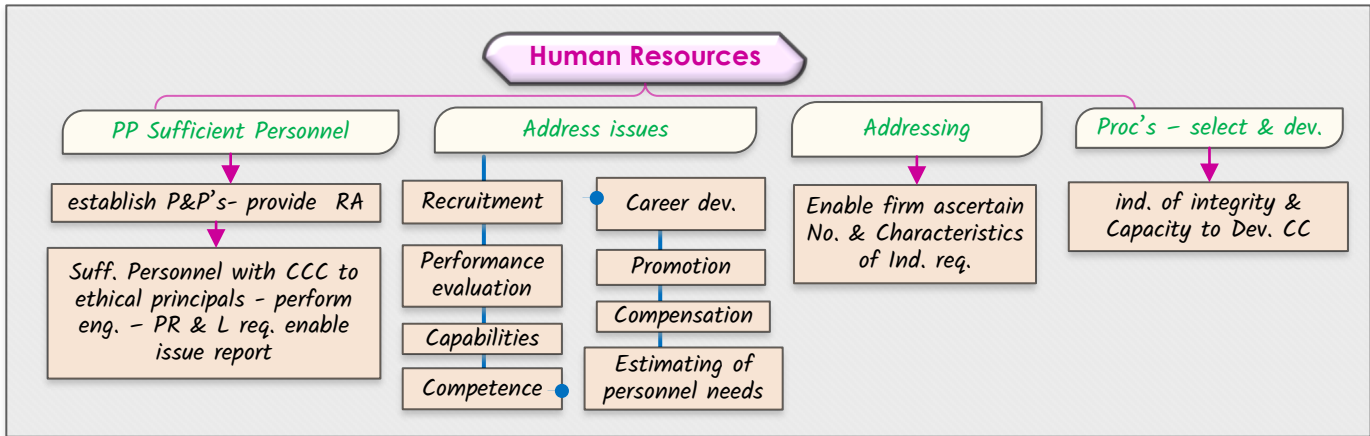


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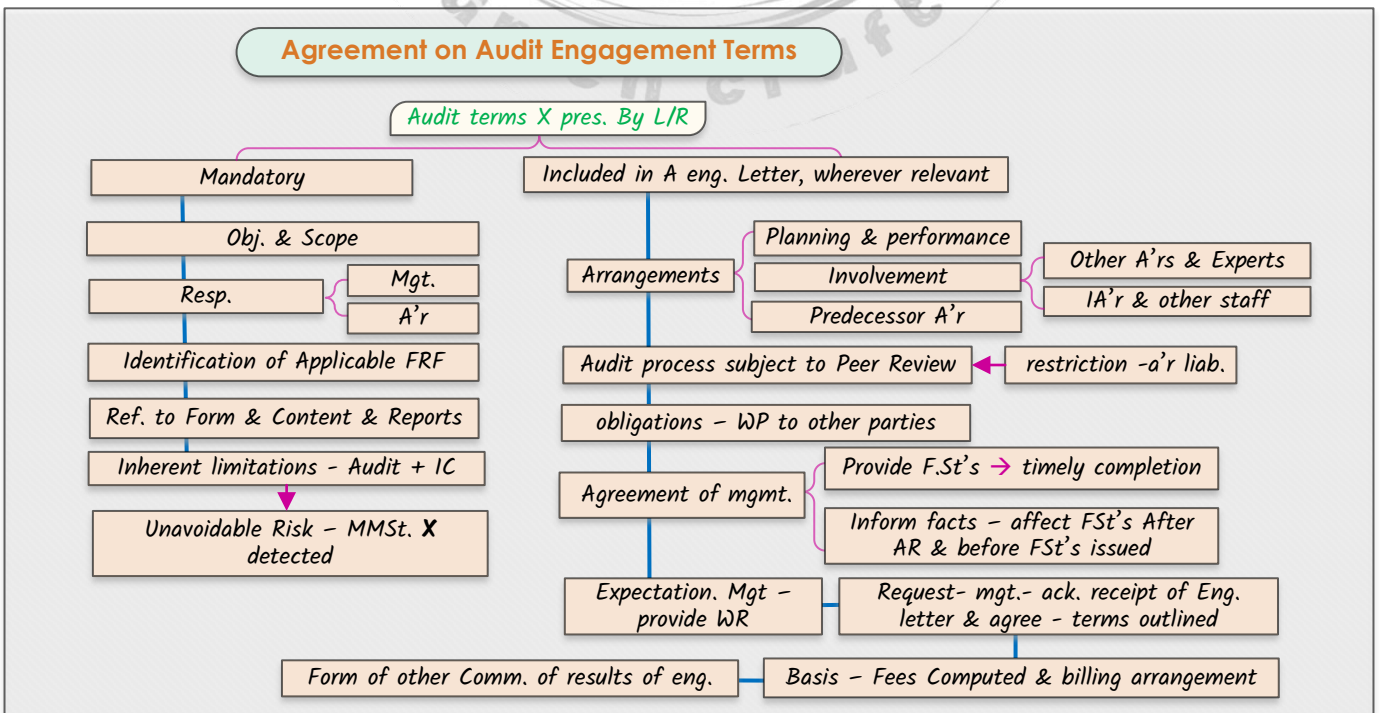
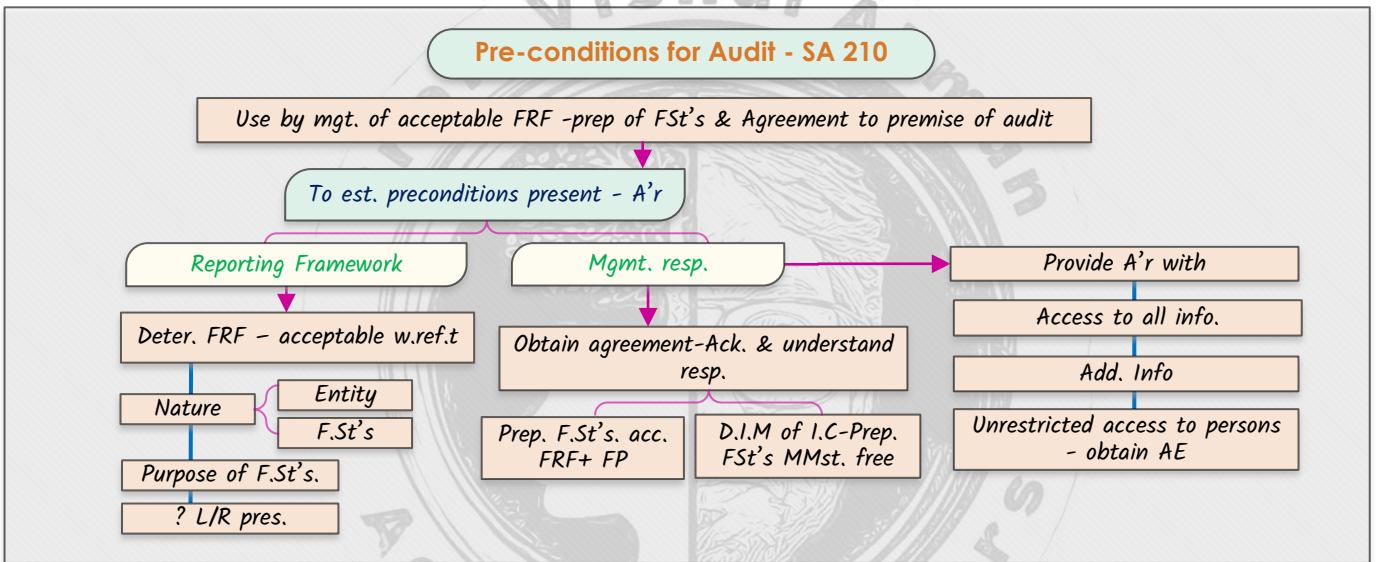
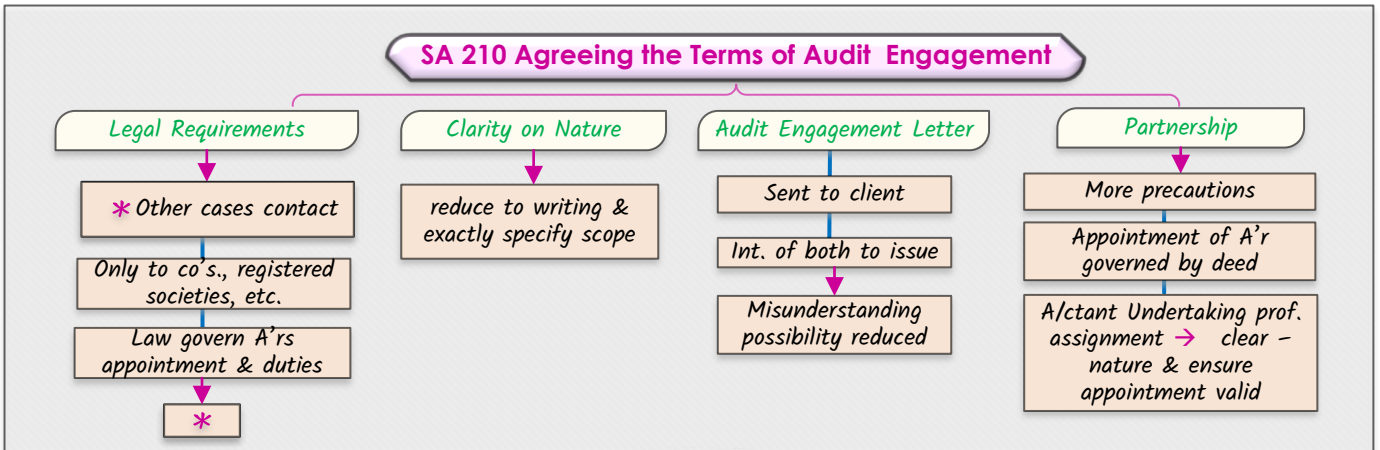




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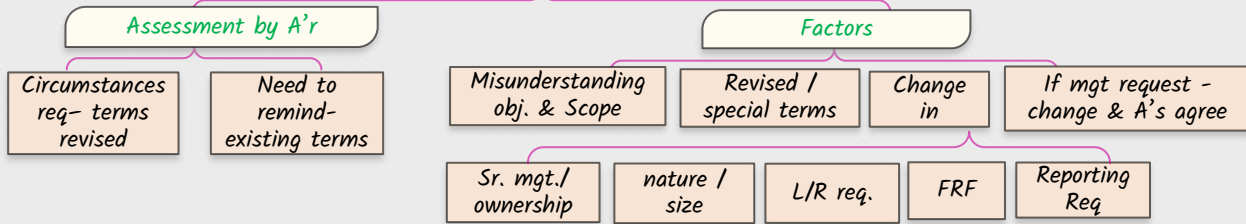
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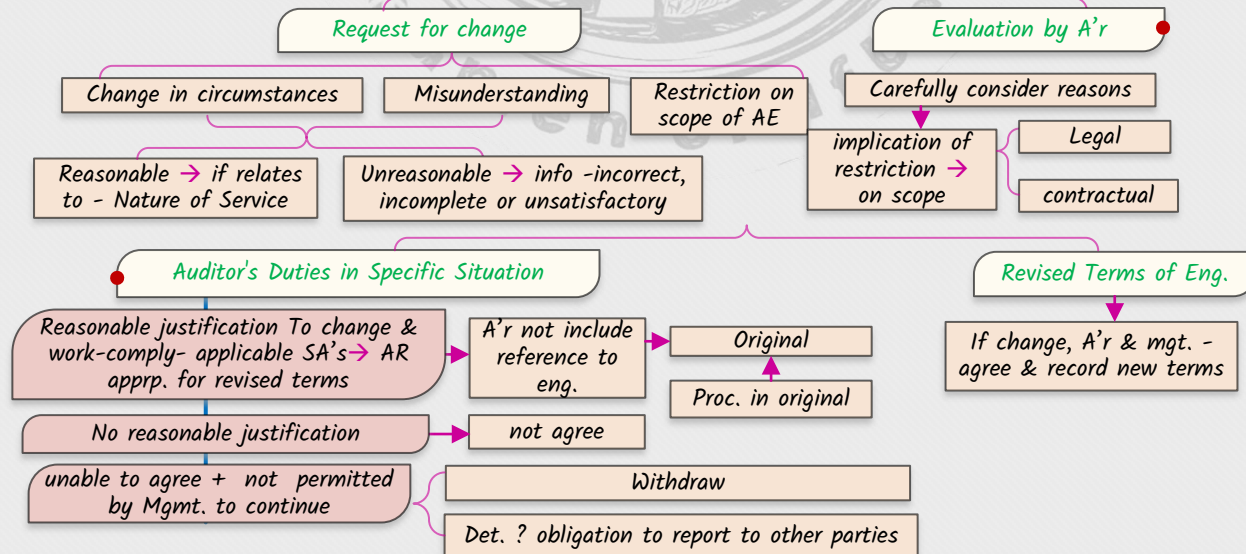
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