



CA INTER AUDIT

NOV'23

Chapter-2

Audit Strategy, Planning and Programme

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.



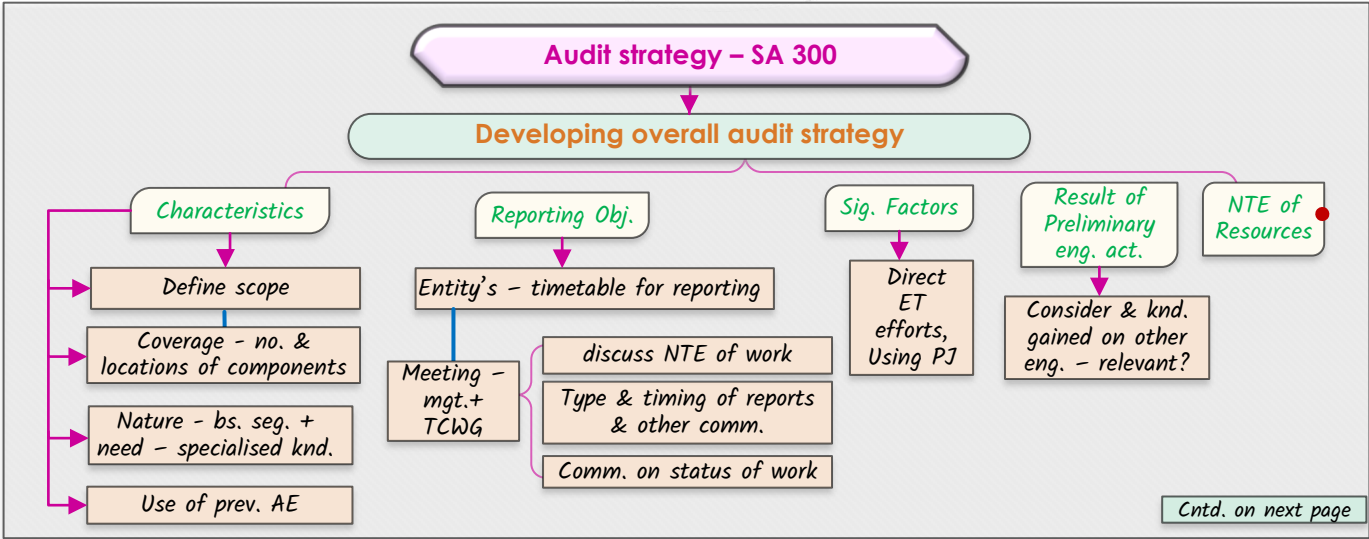
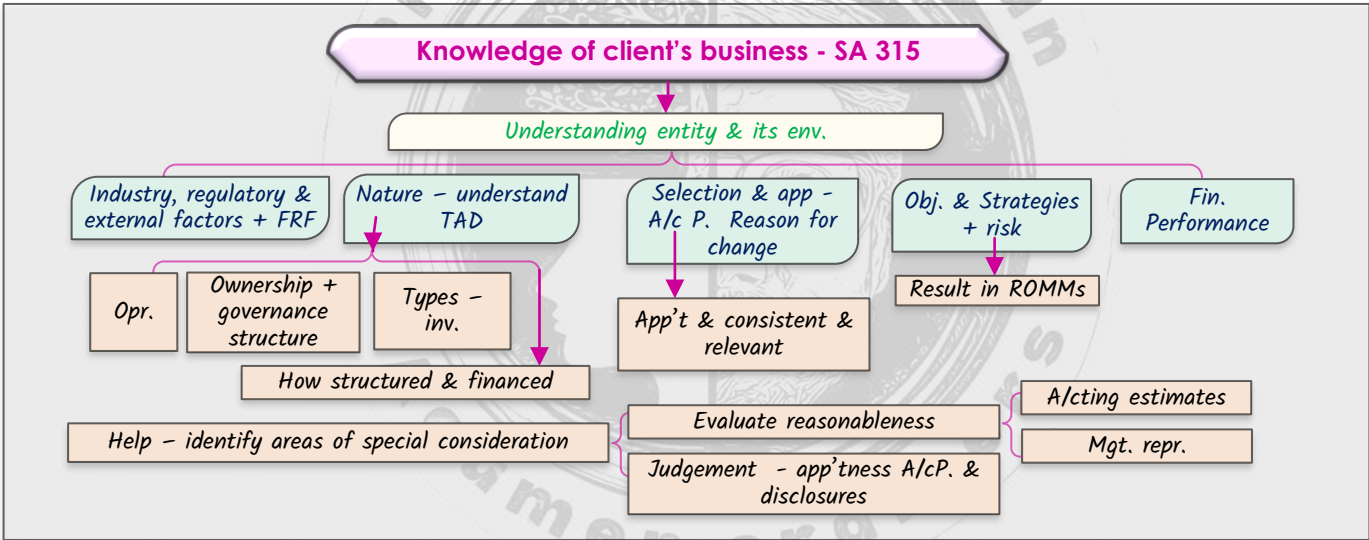
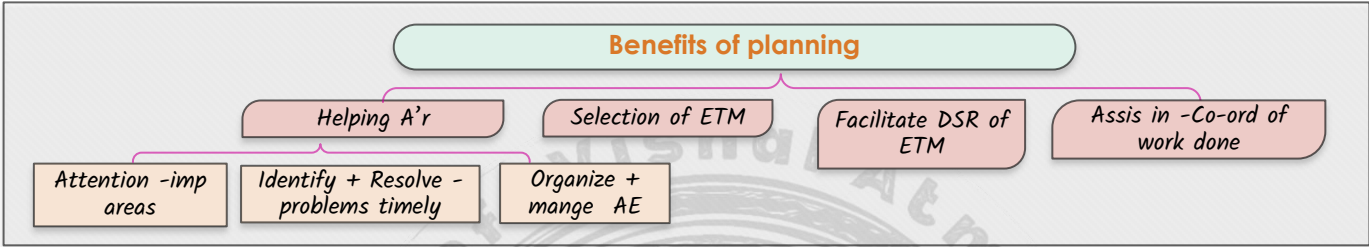
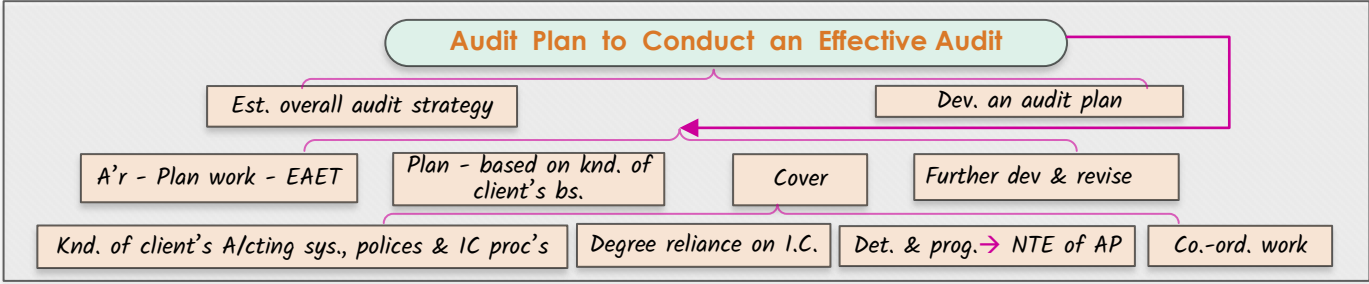
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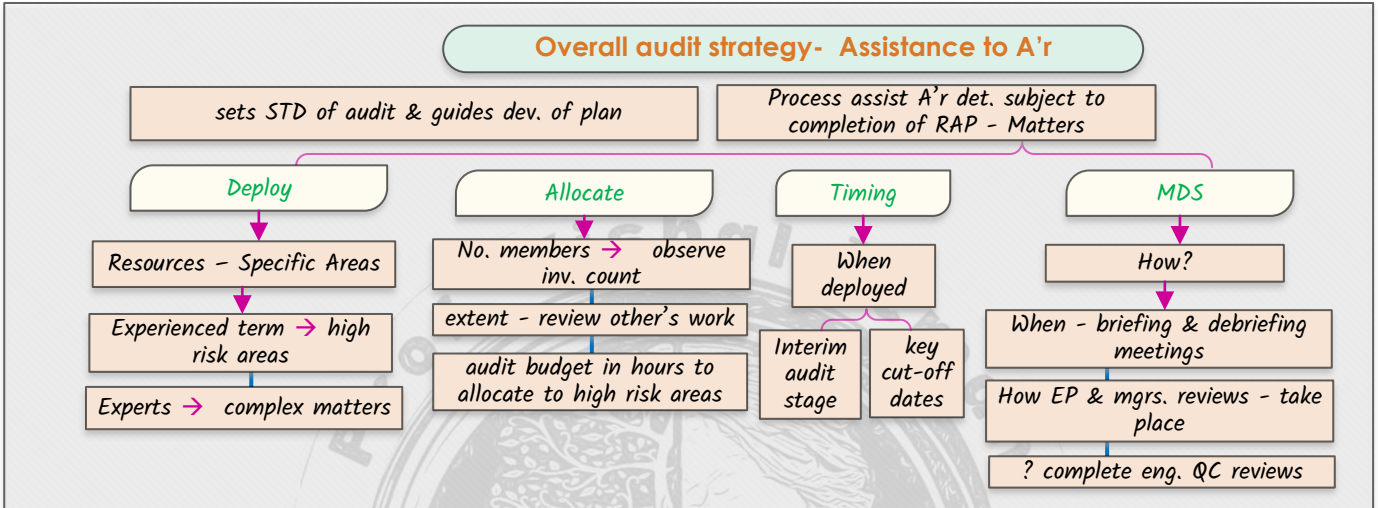
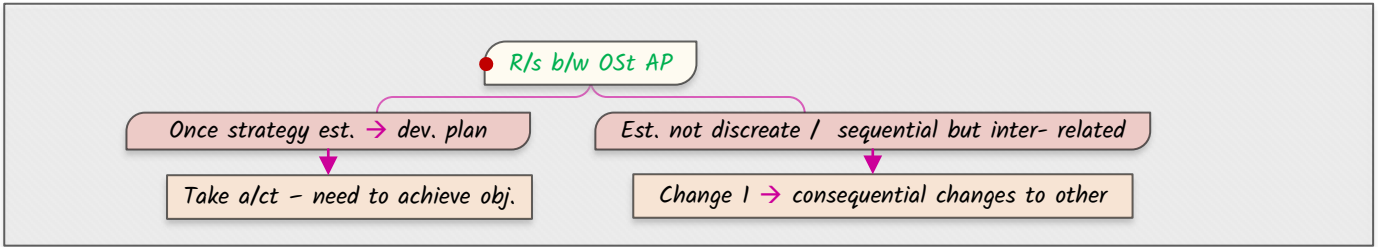




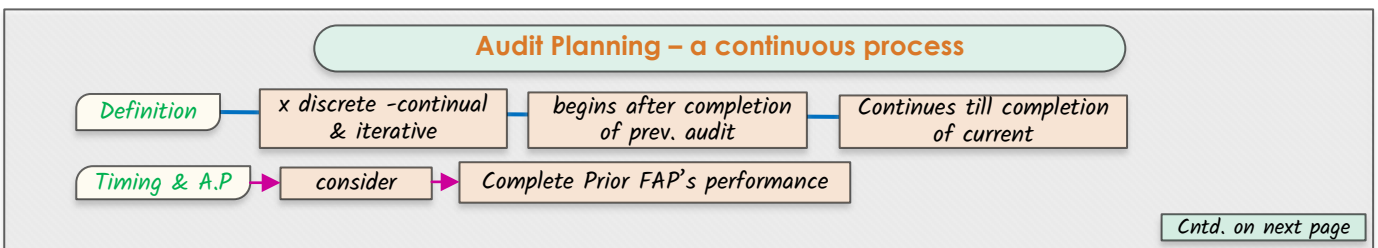
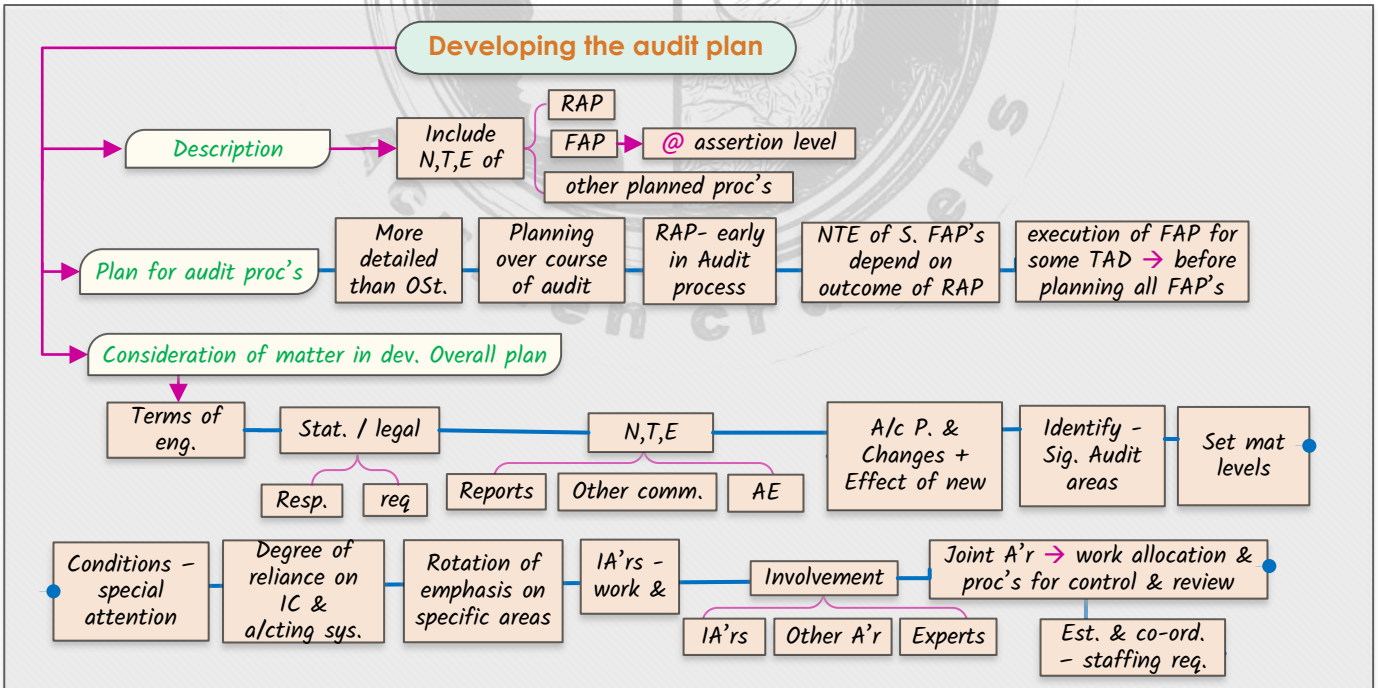
CHAPTER 2 – AUDIT STRATEGY & PLANNING

Audit Planning - SA 300





Audit plan





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RRR

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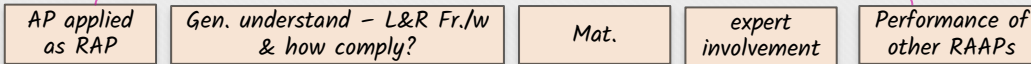
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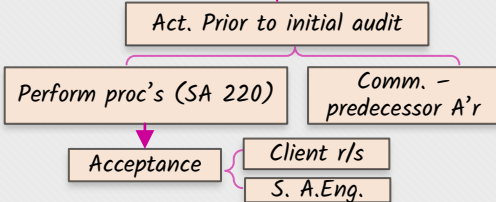
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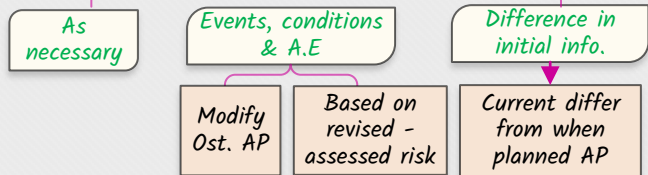
Matters to Consider Prior to RAP



Additional Considerations in Initial Audit Eng.



Updating & changing St. & P during the course of Audit



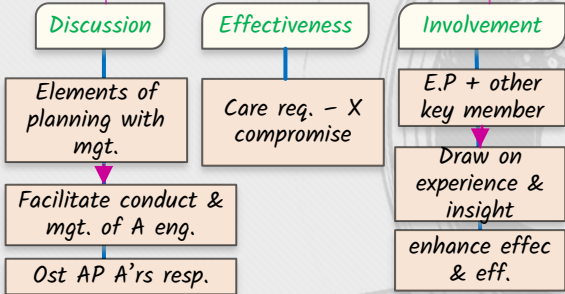
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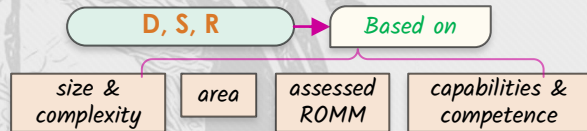
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Overall Audit strategy & plan – A'rs resp.



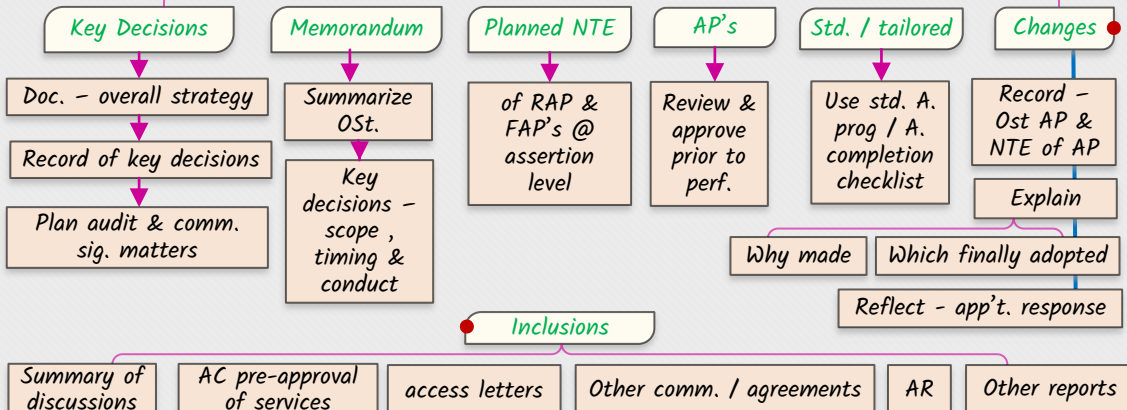
D, S, R



Documentation

- Overall strategy
- Audit plan
- Change & reasons

Documentation – additional points



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Important pts For Construction

Keep in mind

within scope & limitation

Evi. Available & identify best Ev.

Apply- steps & proc's - Useful in - verification

possibility of error

Co-ord - proc's. - applied to related items

Audit programme – designed to provide Audit Evidence

Utility & Inclusions

AE → info. used - arrive at conc.

Info. - A/cting records & other

Ev. → Basis for Op. & audit prog → pres. Proc's & tech. for it

Best evidence

What Best? → Expert kind. & experience

Primary task - draw A. Prog

Variation

Trans. - vary

Nature Impact

Proc's - Depend - prior kind.

Weight

App't. on each evi. & pres. → verification priority

Ev. Available

1 proc. - X highest satisfaction & dangerous - ignore ev.

Available → not only with client

A'r know - what should be available - trans.

Regard to

Circumstances Usage

Developing Audit Programme

Written Audit Programme

Set - proc's. → Needed - implement plan

Audit Objective & Instruction to Assistants

for each area & suff. Details - Control execution

Timings of Proc's

Co-Ord of assistance from client

Reliance on IC

Det. N T E of AP

Conc. Effec. & eff. way - conduct audit

X rely - more eff. ways

Consider

Availability of assistants

Involvement of others

Timings of Performance of AP

Flexibility- when to perform

Some cases - no discretion

Audit planning

prev. audit #@ conc. of

Reconsider for modification as A. progresses

Review IC, preliminary evaluation & results of proc's (C & SP)

Advantages of A. Prog.

Total perspective

total & clear instructions

selection of assistants - based on capability - easier

Resp. accepted & traced with sign.

control progress of Audit in hand

serves

Without prog. - work - mental plan → danger - ignoring / over looking

Proper prog. - less danger

Guide- succeeding yrs.

Ev - charge of - negligence - Against - A's

Est. - skill & care exercised

Disadvantages of A. Prog.

Work mechanical & prog. carried without understanding

Prog. -rigid & inflexible

Bs. change opr. of conduct but old - still carried

Change → staff / IC - precaution

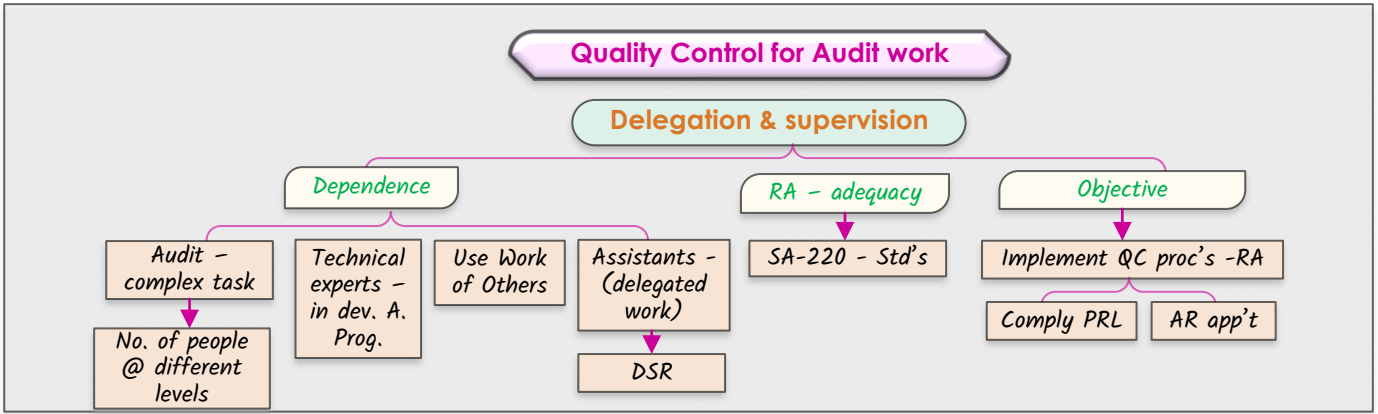
Ineff. Assistants defend def.

Ground - No instruction

kills initiative of Eff. + enterprising assistants

eliminated by imaginative supervision

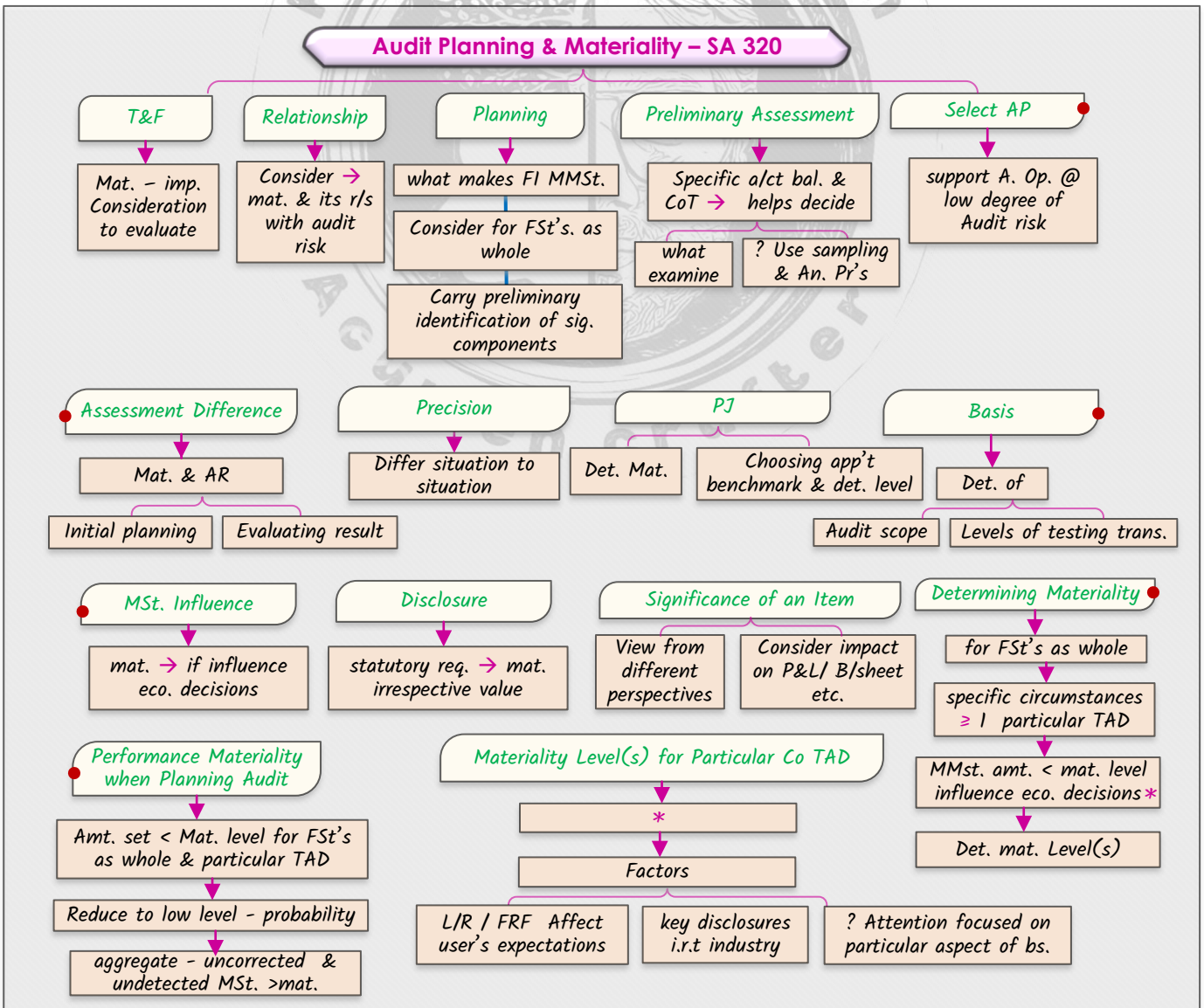
A's - receptive attitude & assistants encouraged to Observe Objectively & bring Sig. matters to notice



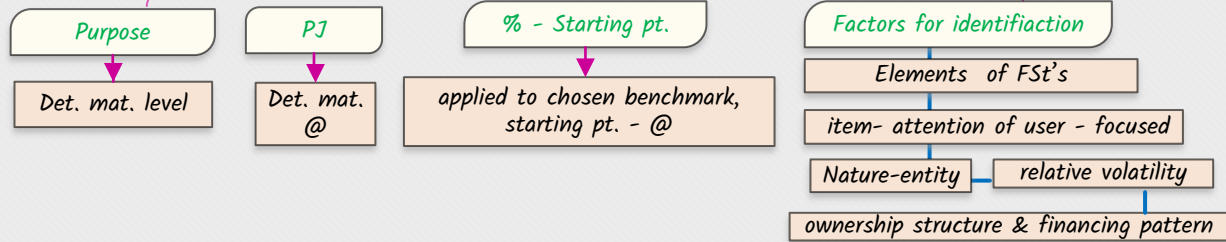
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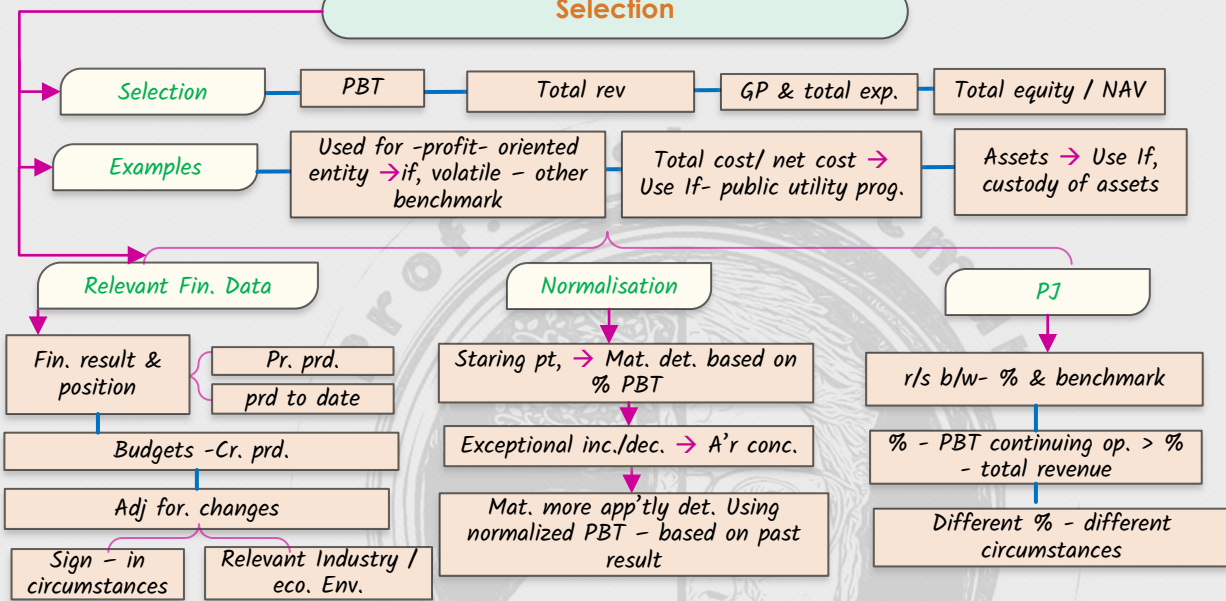
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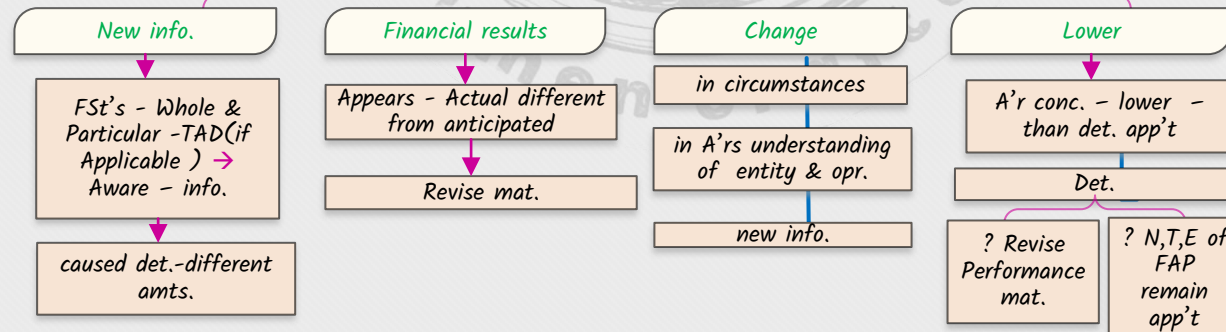
Benchmarking



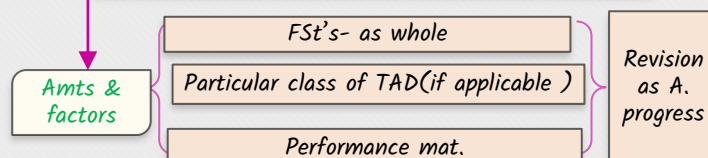
Selection



Revision in materiality level as audit progresses



Documenting Materiality



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ONE STOP SOLUTION TO AUDIT RE-ATTEMPTS (CA INTER)

1 KEYWORD = 1 TOPIC LEARN IT

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