

Final Course Study Material (Modules 1 to 3)

Paper 3 Advanced Auditing, Assurance & Professional Ethics Module – 3

(Relevant for May, 2025 examination and onwards)



**BOARD OF STUDIES
THE INSTITUTE OF CHARTERED ACCOUNTANTS OF INDIA**

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SIGNIFICANT CHANGES

Significant changes in this Module 3 <i>vis-à-vis</i> Module 3 of April, 2023 edition of the Study Material <i>(The amendments made in the respective chapters / units have been highlighted in bold and italics for easy reference except newly added illustrations)</i>		
Chapter	Chapter name	Details
15	Overview of Audit of Public Sector Undertakings	Practice Questions are being inserted at the end of Chapter.
16	Internal Audit	<ul style="list-style-type: none"> ◆ List of Standards on Internal Audit at Page no 16.30. ◆ Practice Questions are being inserted at the end of Chapter.
17	Due Diligence, Investigation & Forensic Accounting	Practice Questions are being inserted at the end of Chapter.
18	Sustainable Development Goals (SDG) & Environment, Social and Governance (ESG) Assurance	Practice Questions are being inserted at the end of Chapter.
19	Professional Ethics and Liabilities of Auditors	<ul style="list-style-type: none"> ◆ Common CA Logo at Page No. 19.60. ◆ Chapter XVI Logo Guidelines at Page No. 19.125. ◆ Recent Decisions of Ethical Standards Board at Page No.19.155. ◆ Practice Questions are being inserted at the end of Chapter.

CONTENTS

MODULE – 1

- Chapter 1: Quality Control
- Chapter 2: General Auditing Principles and Auditors Responsibilities
- Chapter 3: Audit Planning, Strategy and Execution
- Chapter 4: Materiality, Risk Assessment and Internal Control
- Chapter 5: Audit Evidence
- Chapter 6: Completion and Review
- Chapter 7: Reporting

MODULE – 2

- Chapter 8: Specialised Areas
- Chapter 9: Related Services
- Chapter 10: Review of Financial Information
- Chapter 11: Prospective Financial Information and Other Assurance Services
- Chapter 12: Digital Auditing & Assurance
- Chapter 13: Group Audits
- Chapter 14: Special Features of Audit of Banks & Non-Banking Financial Companies

MODULE – 3

- Chapter 15: Overview of Audit of Public Sector Undertakings
- Chapter 16: Internal Audit
- Chapter 17: Due Diligence, Investigation & Forensic Accounting
- Chapter 18: Sustainable Development Goals (SDG) & Environment, Social and Governance (ESG) Assurance
- Chapter 19: Professional Ethics & Liabilities of Auditors

DETAILED CONTENTS MODULE - 3

CHAPTER 15: OVERVIEW OF AUDIT OF PUBLIC SECTOR UNDERTAKINGS

LEARNING OUTCOMES	15.1
CHAPTER OVERVIEW	15.2
Contents:	
1. Introduction	15.4
2. Framework for Government Audit	15.5
3. Objective and Scope of Public Enterprises Audit	15.9
3.1 Elements of PSU Audits	15.10
3.2 Principles of PSU Audits	15.12
4. Financial Audit	15.13
5. Compliance Audit	15.13
6. Performance Audit.....	15.16
6.1 Objectives of Performance Audit	15.20
6.2 Planning for Performance Audit.....	15.21
7. Comprehensive Audit	15.26
8. Propriety Audit	15.28
8.1 Definition and Principles.....	15.28
9. Audit Report of the Comptroller and Auditor General	15.32
KEY TAKEAWAYS	15.32
TEST YOUR KNOWLEDGE	15.33

CHAPTER 16: INTERNAL AUDIT

LEARNING OUTCOMES	16.1
CHAPTER OVERVIEW	16.2
Contents:	
1. Internal Audit.....	16.3
2. Management Functions and Scope of Internal Auditing	16.8
3. Integrity, Objectivity and Independence of Internal Auditor.....	16.13
4. Qualities of Internal Auditor	16.14
5. Performing Internal Audit Engagement.....	16.16
6. Internal Audit Report	16.18
6.1 Follow-up.....	16.20
7. Relationship between Internal and External Auditors	16.21
7.1 Determining whether, in which areas, and to what extent the work of the Internal Audit function can be used.....	16.23
7.2 Determining the Nature and Extent of work of the Internal Audit function that can be used	16.23
7.3 Determining whether in which areas, and to what extent Internal Auditors can be used to provide direct assistance	16.24
7.4 If the External Auditor uses Internal Auditors to provide direct assistance on the audit, the External Auditor shall include in the Audit Documentation	16.25
8. Internal Audit as a Management Function	16.26
9. Audit Trail	16.27
KEY TAKEAWAYS	16.28
APPENDIX	16.30
TEST YOUR KNOWLEDGE	16.31

CHAPTER 17-DUE DILIGENCE, INVESTIGATION & FORENSIC ACCOUNTING

LEARNING OUTCOMES	17.1
CHAPTER OVERVIEW	17.2
Contents:	
1. Due Diligence Review.....	17.3
2. Importance of Due Diligence.....	17.4
3. Classification of Due Diligence.....	17.5
4. Work Approach to Due Diligence	17.13
5. How to Conduct Due Diligence	17.14
6. Contents of a Due Diligence Report	17.15
7. Investigation.....	17.16
7.1 Audit versus Investigation	17.16
8. Steps in Investigation.....	17.18
9. Special Issues in Investigations	17.22
10. Special Aspects in Connection with Business Investigations.....	17.24
11. Types of Investigation.....	17.32
11.1 Investigation on behalf of an incoming partner	17.33
11.2 Investigation for valuation of shares in private companies	17.35
11.3 Investigation on behalf of a bank/Financial Institution proposing to advance/ loan to a Company	17.37
11.4 Investigation of Frauds.....	17.41
11.5 Investigation on behalf of an Individual or Firm proposing to buy a Business	17.57
11.6 Investigation in connection with review of Profit/Financial Forecasts.....	17.58
12. Forensic Accounting	17.58
13. Forensic Accountant Professional	17.64

14.	Process of Forensic Accounting	17.66
15.	Forensic Accounting and Investigation Report.....	17.68
16.	Overview of Forensic Accounting and Investigation Standards (FAIS).....	17.70
	KEY TAKEAWAYS.....	17.73
	TEST YOUR KNOWLEDGE.....	17.75

CHAPTER 18: SUSTAINABLE DEVELOPMENT GOALS (SDG) & ENVIRONMENT, SOCIAL AND GOVERNANCE (ESG) ASSURANCE

LEARNING OUTCOMES	18.1
CHAPTER OVERVIEW	18.2

Contents:

1.	Introduction	18.3
2.	Sustainable Developments Goals	18.6
3.	Global Trends in Sustainable Reporting	18.7
4.	Integrated Reporting.....	18.9
5.	Global Scenario in Various Countries.....	18.11
5.1	United States	18.11
5.2	United Kingdom	18.12
6.	Evolution of ESG in India.....	18.14
7.	Initiatives By ICAI.....	18.16
7.1	Business Responsibility and Sustainability Report (BRSR)	18.17
8.	Role of Auditor - Consideration of Climate Related Risks in an Audit of Financial Statements.....	18.27
9.	Conclusion	18.29
	KEY TAKEAWAYS.....	18.29
	TEST YOUR KNOWLEDGE.....	18.30

CHAPTER 19: PROFESSIONAL ETHICS & LIABILITIES OF AUDITORS

LEARNING OUTCOMES	19.1
CHAPTER OVERVIEW	19.2
Contents:	
1. Introduction	19.3
2. Overview of the Code of Ethics	19.4
2.1 Fundamental Principles	19.6
2.2 Threats, Evaluation of Threats and Safeguards.....	19.11
2.3 Non-Compliance with Laws and Regulations (NOCLAR)	19.16
3. Membership of the Institute.....	19.21
3.1 Disabilities for the Purpose of Membership	19.21
3.2 Types of Members of the Institute.....	19.22
3.3 Removal of Name from the Register	19.23
3.4 Restoration of Membership.....	19.23
3.5 Penalty for Falsely Claiming to be a Member etc.	19.24
4. Chartered Accountants in Practice	19.24
4.1 Significance of the Certificate of Practice.....	19.25
4.2 Cancellation and Restoration of Certificate of Practice	19.26
4.3 Members - deemed to be in Practice	19.27
4.4 Companies not to Engage in Accountancy	19.32
4.5 Member in Practice Prohibited from using a designation other than Chartered Accountant	19.33
4.6 Maintenance of Branch Offices.....	19.34
4.7 KYC Norms for CA in Practice	19.37
5. Chartered Accountants in Service	19.39
6. Disciplinary Procedure.....	19.39

7.	Types of Misconduct- Professional or Other Misconduct.....	19.41
7.1	Professional Misconduct	19.41
7.2	Other Misconduct.....	19.41
8.	Schedules to the Act.....	19.42
8.1	The First Schedule.....	19.43
8.2	The Second Schedule:.....	19.90
9.	Council Guidelines	19.110
9.1	Council Guidelines for Advertisement, 2008.....	19.128
10.	Recommended Self-Regulatory Measures.....	19.136
10.1	Branch Audits	19.137
10.2	Joint Audit.....	19.137
10.3	Ratio Between Qualified and Unqualified Staff.....	19.137
10.4	Disclosure of Interest by Auditors in other Firms	19.137
10.5	Recommended Minimum Scale of Fees	19.137
	KEY TAKEAWAYS.....	19.142
	ANNEXURE – 1.....	19.144
	ANNEXURE – 2.....	19.149
	TEST YOUR KNOWLEDGE.....	19.160