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# Our Rankers

**AIR 19**



Aman Mahajan  
CA Inter Dec-21

**AIR 33**



Sundar B  
CA Inter Dec-21

**AIR 49**



Ria Gupta  
CA Inter May-22

# What Our Students have to Say....

## Aman Mahajan (CA AIR 19)

I really liked your classes, especially the practical linkages explained with amazing graphics. The full subject test series helped a lot in improving my writing speed and presentation skills.

## Sundar Sri Renganathan B (AIR 33)

I took Accounting from IndigoLearn and the classes were really good. They emphasized on conceptual clarity over getting things done quickly, which is really vital to score good marks in practical papers. Other resources like Notes, Quizzes and Forum was beneficial too.

## Dwarakesh

Thank you IndigoLearn team for the guidance and support throughout the past few months. I had great conceptual clarity in all the subjects and the revision classes by Suraj Sir were very helpful. Study planner and Free resources were very useful. Thank you Team IndigoLearn.

## Yug Manoj Kumar Bhattad

I have cleared my CA Foundation examination with the total of 286. And this was not possible without the efforts and support of IndigoLearn. The way of teaching with utmost conceptual clarity is the best thing at IndigoLearn.

## Prakash Bhatt

Superb, one stop solution for All CA and Accountancy students they serve real Education at very very reasonable price

## Naveen Kumar S

Good experience, unlimited views helped a lot in last one month preparation. Looking forward for

## Bhagyasree Chougule

It was only because of IndigoLearn that my concepts became very clear, and I was able to crack the exam. I wasn't 100% prepared I needed more practice but luckily I got through. I'm definitely choosing IndigoLearn for group 2 preparation. A big thanks!

## Mohd Thayyab

Theoretical subjects made easier through story based examples and charts. Concept clarity 100%. Fully exam+practical oriented classes will help not only to retain the concepts during exams but for the longer duration.

## Lalit Chetan Sanpal

IndigoLearn has been fantastic and brilliant. Helped me a lot in my preparations. I cleared both the groups in first attempt with your brilliant classes and notes. Thanks to all the faculties, coordinators, forum admins and everyone at IndigoLearn. Really grateful. Will go for CA Finals at IndigoLearn For sure. Thank you so much IndigoLearn.



# #StudentFirst

## Abishek M

I'd like to thank IndigoLearn for all the support they've provided me with. Modules were great. They were time saving and straight to the point. I extensively used the materials provided before exams, they were so helpful. Also I'd appreciate them for providing unlimited views as I kept looking into the maths modules till the end.

## Munnur Nandini Sree

Accounting classes I have taken from IndigoLearn. Now I feel that it's a great choice that I have made (after seeing my result ) because only in Accounting I got exemption. Thank you IndigoLearn.

## Harshita G

Thank u so much IndigoLearn for your guidance. This is only possible because of u people.... For my finals also my journey will continue with IndigoLearn.

## Bharathsha PS

I purchased Economics, IT, FM, EIS and Audit from IndigoLearn. All your classes are superb and anyone can easily crack the CA exams. What makes u special is your classes help us to understand the concepts very well. Special thanks to the FM faculty, I studied only 2 chapters in economics, and still managed to score exemption in the 8th paper.

## Nayi Mihir kumar

This platform is very helpful in all activity like mcq practise, notes, teaching activities, revisions and the forum interaction with all students which I like the most. If anybody want to clear their exams in first attempt then IndigoLearn is the best platform for them. My all regards to IndigoLearn. Thank you so much.

## Rajalaxmi CA Inter

Can't believe I cleared. Sathya Sir, Suraj Sir, Yogita Mam ... thanks to all my faculties. Basically an Eng student with zero accounts knowledge. Thanks IndigoLearn for making me clear in first attempt.

## Priyanka Udeshi

All the faculties have excellent knowledge of the subject and deliver it in very crisp & effective manner. Also, quick response at Forums never let any of my doubts go unresolved no matter how small they were. Thank you once again to all the teachers & staff at IndigoLearn!

## Naveen Kumar T

It been a great journey with indigo learn team. Thanks to all the facilities and forum friends who support me a lot.

**CA FINAL PAPER 3: ADVANCED AUDITING AND PROFESSIONAL ETHICS**  
**CHAPTER WISE WEIGHTAGE BASED ON PAST EXAM ANALYSIS**

No.	CHAPTER NAME	70 marks - excl. MCQs									Avg. of category (excl. MCQs)	ICAI Weightage (incl. MCQs)
		May-23	Nov-22	May-22	Dec-21	Jul-21	Jan-21	Nov-20	Nov-19	May-19		
I												
1	Auditing Standards, Statements and Guidance Notes	24	25*	24	24	30	25	34	22	23	34.44 Marks	25 - 40 marks
2	Audit Planning, Strategy and Execution	-	4	-	-	-	-	-	5	-		
3	Risk Assessment and Internal Control	-	-	5	5	5	-	-	5	5		
4	Special Aspects of Audit in Automated Environment	5	9	4	5	5	4	4*	4	5		
6	Audit Reports		-	-	-	-	-	-	-	-		
	TOTAL	29	38	33	34	40	29	38	36	33		
II												
5	Company Audit	10	10	5	5	5	-	9	10	8	13.56 Marks	15 - 20 marks
7	Audit Committee and Corporate Governance		-	5	5	-	5	5	5	6		
8	Audit of Consolidated Financial Statement		5	-	-	-	5	5	-	5		
14	Liabilities of Auditors	5	-	4*	-	-	-	-	-	-		
	TOTAL	15	15	14	10	5	10	19	15	19		
III												
9	Audit of Banks		5	5	5	5	5	5	5	4	14.44 Marks	15 - 30 marks
10	Audit of Insurance Company	4	-	5	4	4*	4*	-	-	5		
11	Audit of Non-Banking Financial Companies	5	-	-	4	-	-	5	5	-		
12	Audit under Fiscal Laws	8	4	5	5	8	8		4	4		
	TOTAL	17	9	15	18	17	17	10	14	13		
IV												
13	Audit of Public Sector Bankings		-	-	5	-	5	-	5	5	12.44 marks	10 - 20 marks
15	Internal Audit, Management and Operation Audit	5	-	4	-	5	-	5	-	-		
16	Due Diligence, Investigation and Forensic Audit	4	8	5	5	9	5	4	-	5		
17	Peer Review and Quality Review	9	5	5	4*	-	5	-	-	-		
	TOTAL	18	13	14	14	14	15	9	5	10		
IV												
18	Professional Ethics	9	13*	12*	12*	12*	17*	12*	14	9	12.22 Marks	10 - 15 marks
	TOTAL	9	13	12	12	12	17	12	14	9		
	Total - (Excl. MCQs)	84*	84*	84*	84*	84*	84*	84*	84	84	84 marks	

\* Figures adjusted for internal choice in Question 5/6

NOTE: 1: Weightage of Optional questions has been taken in calculations; 2: MCQs are not considered in calculation. Only theory paper weightage has been taken.

CA FINAL PAPER 3: ADVANCED AUDITING AND PROFESSIONAL ETHICS																		
QUESTION WISE TOPICS BASED ON PAST EXAM PATTERN																		
Question No.	May-23		Nov-22		May-22		Dec-21		Jul-21		Jan-21		Nov-20		Nov-19		May-19	
	Topic	M	Topic	M	Topic	M	Topic	M	Topic	M	Topic	M	Topic	M	Topic	M	Topic	M
COMPULSORY																		
1(a)	SA 570	5	SQC 1	5	SQC 1	5	SA 240	5	SA 200 and SQC 1	5	SQC 1	5	SA 501	5	SA 540 and SA 580	5	SAE 3400	5
1(b)	SA 620	5	SA 505	5	SA 550	5	SA 402	5	SA 705	5	SA 501	5	SA 560	5	SA 720	5	SA 299	5
1(c)	SA 540	4	Tax Audit	4	Audit in Automated Environment (SA 315)	4	SA 705	4	Clause (11) of Part 1 of First Schedule	4	Clause (7) of Part 1 of Second Schedule	4	SA 720	4	SQC 1	4	SA 705	4
OPTIONAL (4 of 5)																		
2(a)	SA 530	5	SA 320	5	Risk Assessment and Internal Control	5	Internal Control	5	IND AS 37 and SA 700	5	SA 265	5	SA 550	5	Risk Assessment and Internal Control	5	SA 620	5
2(b)	CARO,2020 (Clause xv)	5	Audit of CFS	5	CARO,2020 (Clause vii)	5	Schedule III and IND AS	5	Investigation	5	Due Diligence	5	Company Audit (Sec 132)	5	Company Audit (Sec 143(1))	5	Audit of CFS	5
2(c)	Tax Audit - Clause 18(cb) and 21(h)	4	Forensic Audit	4	Clause (2) of Part 1 to the First Schedule ( PE)	4	Clause (7) to Part 1 of Second Schedule	4	Tax Audit	4	Tax Audit	4	Clause (5) of Part 1 of Second Schedule	4	Clause (6) of Part 1 of First Scedhule	4	SA 220	4
3(a)	Liabilities of Auditor	5	SA 610	5	Tax audit	5	Audit of PSU	5	SA 600	5	SA 315	5	Bank Audit (NPA provision)	5	Sec 129 (Company Audit)	5	LODR Regulation, Regulation 17	6
3(b)	Company Audit (Disqualification of auditor)	5	Audit in Automated Environment	5	Forensic Audit	5	Bank Audit	5	Bank Audit	5	Corporate Governance	5	SA 265	5	Audit Planning (Programme)	5	Bank Audit	4
3(c)	Clause (1) of Part 1 of Second Schedule	4	Clause (1) of Part 2 of Second Schedule	4	Clause (9) of Part 1 to Second Schedule (PE)	4	Clause (9) of Part 1 of First Schedule	4	Tax Audit	4	Tax Audit	4	Clause (1) of Part 11 of Second Schedule	4	Audit in Automated Environment	4	Professional Ethics (Sec 2(2)(iv) of CA Act 1949)	4
4(a)	SA 540	5	Bank Audit	5	Corporate Governance	5	Sec 129 (Company Audit)/ IND AS 110	5	Clause (8) pf Part 1 of First Schedule	5	Clause (10) of Part 1 of Second Schedule	4	SA 250	5	NBFC Audit	5	SOPs(Automated Environment)	5
4(b)	Audit of NBFC	5	Fundamental principles ( Code of Ethics)	5	Bank Audit	5	Forensic Audit	5	Audit in Automated Environment	5	Audit of PSU	5	Audit of Consolidated Financial Statements	5	Bank Audit	5	Company Audit (Disqualification of auditor)	4
4(c)	Peer Review and Quality Review	4	Internal Control	4	Management Audit	4	Audit of NBFC	4	Management Audit	4	Company Audit ( IND AS 110)	5	CARO,2016	4	Tax Audit	4	Audit of PSU	5
5(a)	Management Audit	5	SA 705	5	Audit of Insurance company	5	SA 505	5	Accounts of Company Sec 130	5	SA 330 and SA 540	5	Management Audit	5	Clause (12) of Part 1 of the First Schedule	5	Risk Assessment OR Internal Control	5
5(b)	Peer Review (Scope)	5	CARO,2020	5	Peer Review and Quality Review	5	CAAT (Data Analytics)	5	SQC 1	5	Guidance notes (Threat to Independence)	5	Corporate Governance (N & R Committee, Sec 178 of Companies Act)	5	Audit Committee (LODR Regulation)	5	Tax Audit	4
5(c)	Tax Audit (clause 17)	4	Due Diligence	4	SA 540	4	Audit of Insurance Company	4	Forensic Auditor	4	Audit in Automated Envir. (COSO)	4	Clause (6) of part 1 of First Schedule OR SA 315 & SA 230	4	SA 510	4	Forensic Audit	5
6(a)	Professional Ethics (NOCLAR)	5	CARO 2020	5	SA 600	5	LODR Regulation 17	5	Internal Control	5	Bank Audit	5	Audit of NBFC	5	Audit of PSU	5	Company Audit (Sec 148(2))	4
6(b)	Audit in Automated Environment	5	Peer Review	5	SA 230	5	Tax Audit	5	SA 720	5	Quality Review	5	SA 240	5	Clause 2) of Part 11 of First Schedule	5	Audit Of Insurance Company	5
6(c) OR	Investigation		SA 300	4	Clause (6) to Part 1 of First Schedule	4	Clause (4) of Part 1 to Second Schedule	4	Audit of Insurance Company	4	Audit of Insurance Company	4	Forensic Audit	4	SA 240	4	Clause (1) of Part 1 of First Schedule	5
6(c)	Audit of Insurance Company	4	Code of Ethics		Liability of the auditor		Peer Review		Clause (6) of Part 1 of First Schedule		Clause (11) of Part 1 of the First Schedule							