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CA Final Nov-24

AIR 5



Sarthak Aggarwal
CA Inter May-23

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....

BALAJI R

Scored exemption in 2 subjects. Thanks and respect to my beloved faculties Sathya Sir, Suraj Sir, Yogita Mam, Varun Sir, Shiva Teja Sir, Pranay Sir, IndigoLearn team and forum friends.

Ahil Varshan

Thank you so much
It is because of you Tax classes I was able to pass in Paper 4 The GST fast track course of Shiva Teja sir helped me a lot

GURRAM JANVITHA

Thanks to Shiva Teja Sir, Suraj Sir, Sathya Sir. Had a great journey with IndigoLearn.

Suhani Kochar

Very well explained sir
Thank you so much sir

Sai Suparna Puttu

Thank you for your support and blessing to us.

Soniya S

You have been a great support to my success...I successfully cleared my group-1 exam especially taxation with the help of those classes I could clear exam.. Thank you so much IndigoLearn

Preethi S

Taxation was very hard to understand for me in my 1st attempt. But thanks Shiva Teja Sir for exceptional Taxation lectures, I scored 61. I would strongly recommend him. Your passion and clear explanations made learning enjoyable.

Prachi Khetal

Thank you so much sir for this video lec, it is really very helpful.

Abhiram

I have taken taxation revision class for CA Inter. From past 2 attempts I failed and got low marks in tax but in May 2024 I have secured 72 marks in taxation that is because of the detailed revision class by CA Shiva Teja Sir, it helped me a lot while revising for the tax

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)
		Nov-24	May-24	Nov-23	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, SRS, SRE and SAE	39	34	20		25*	24	24	30	25	34	22	23	36.33 marks	25 - 40 marks
2	Audit Planning, Strategy and Execution	-	-	-	24	4	-	-	-	-	-	5	-		
3	Risk Assessment and Internal Control	-	5	-	-	-	5	5	5	-	-	5	5		
4	Special Aspects of Audit in Automated Environment	-	-	4	5	9	4	5	5	4	4*	4	5		
6	Audit Reports/ CARO	10	10	4		-	-	-	-	-	-	-	-		
	TOTAL	49	49	28	29	38	33	34	40	29	38	36	33		
II															
5	Company Audit	-	-	4	10	10	5	5	5	-	9	10	8	11.75 marks	15 - 20 marks
7	Audit Committee and Corporate Governance	-	-	5		-	5	5	-	5	5	5	6		
8	Audit of Consolidated Financial Statement/ Group Audits	-	5	5		5	-	-	-	5	5	-	5		
14	Liabilities of Auditors	-	-	-	5	-	4*	-	-	-	-	-	-		
	TOTAL		5	14	15	15	14	10	5	10	19	15	19		
III															
9	Audit of Banks	-	-	-		5	5	5	5	5	5	5	4	13.17 marks	15 - 30 marks
10	Audit of Insurance Company	-	-	5	4	-	5	4	4*	4*	-	-	5		
11	Audit of Non-Banking Financial Companies	5	4	5	5	-	-	4	-	-	5	5	-		
12	Digital Audit	4													
13	Audit under Fiscal Laws	-	-	5	8	4	5	5	8	8		4	4		
	TOTAL	9	4	15	17	9	15	18	17	17	10	14	13		
IV															
14	Audit of Public Sector Bankings	4	-	5		-	-	5	-	5	-	5	5	13 marks	10 - 20 marks
15	Internal Audit, Management and Operation Audit	-	4	4	5	-	4	-	5	-	5	-	-		
16	Due Diligence, Investigation and Forensic Audit	4	5	5	4	8	5	5	9	5	4	-	5		
17	ESG and SDG audit	4	4												
18	Peer Review and Quality Review	-	-	5	9	5	5	4*	-	5	-	-	-		
	TOTAL	12	13	19	18	13	14	14	14	15	9	5	10		
IV															
19	Professional Ethics	18	17	12	9	13*	12*	12*	12*	17*	12*	14	9	13.08 marks	10 - 15 marks
	TOTAL	18			9	13	12	12	12	17	12	14	9		
	Total - (Excl. MCQs)	84*	84*	84*	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.	Nov-24 Topic	M	May-24 Topic	M	Nov-23 Topic	M	May-23 Topic	M	Nov-22 Topic	M	May-22 Topic	M	Dec-21 Topic	M	Jul-21 Topic	M	Jan-21 Topic	M	Nov-20 Topic	M	Nov-19 Topic	M	May-19 Topic	M
COMPULSORY																								
1(a)	SQC 1	5	SQC 1	5	SQC 1	5	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)	Clause 3 (ii)(b) of CARO 2020	5	Audit Report	5	SA 540	5	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)	SRE 2400	4	SA 810	4	Internal Audit	4	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)	Clause 8 of Part 1 of First schedule	5	SA 402	5	SA 501	5	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)	SA 610	5	Principle of Confidentiality- PE	5	SA 510	5	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)	IT Controls	4	IT Controls	4	Audit Report	4	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 Scchdule	4	SA 220	4
3(a)	Clause 3 of Part II of Second Schedule (PE)	5	Investigation	5	Tax audit	5	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)	SA 600	5	SA 580	5	NBFC and IND AS	5	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)	Investigation	4	Clause (11) of Part of First Schedule, Regulation 191	4	Data Analytics	4	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 701	5	SA 220	5	Sec 140 (2) of Companies Act and SEBI LODR Regulations	5	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)	SA 805	5	SRS 4410	5	Trade Credit Insurance	5	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)	Auditors role in ESG aspects	4	BRSR Reporting- Principle 1	4	Sale Of NPA	4	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)	SA 550	5	SRE 2410	5	Audit of PSU, Comprehensive Audit	5	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)	SAE 3400	5	Consolidation and IND AS 110	5	Peer Review- Type of Report	5	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)	Code of Ethics- Fundamental Principle- Professional competence and due care	4	SA 250 and NOCLAR	4	Clause (11) of Part 1 of First Schedule (PE)	4	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)	NBFC- Provisioning norms	5	CARO, Clause (viii) and clause (xvii)	5	Preparation of CFS- Sec 129 (3) of Companies Act, 2013	5	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)	SRS 4400	5	Automated environment	5	Investigation	5	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	Clause 2 of Part II of First schedule	4	Clause (10) of Part 1 of First Schedule	4	Chapter X of Council General Guidelines	4	Investigation	4	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)	Proprety Audit		NBFC Prudential Norms		Clause (6) of Part 1 of Second schedule		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							