Final Course
Study Material
(Modules 1 to 3)

Paper 3

Advanced Auditing, Assurance & Professional Ethics

Module – 3

(Relevant for May, 2027 and onward Examinations)

BOARD OF STUDIES(ACADEMIC)

THE INSTITUTE OF CHARTERED ACCOUNTANTS OF INDIA

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SIGNIFICANT CHANGES

Significant changes in this Module 3 *vis-à-vis* Module 3 of November, 2024 edition of the Study Material *(The amendments made in the respective chapters / units have been highlighted in bold and italics for easy reference except newly added illustrations)*		
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	♦ Updated as per revised Standards on Internal Audit ♦ 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	Updated as per revised Code of Ethics

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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

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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

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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 16.9
3. Integrity, Objectivity and Independence of Internal Auditor 16.14
4. Qualities of Internal Auditor 16.15
5. Performing Internal Audit Engagement 16.17
6. Internal Audit Report 16.20
   - 6.1 Presentation and Communication of Internal Audit Report 16.20
   - 6.2 Issuing Assurance Report 16.25
7. Relationship between Internal and External Auditors 16.28
   - 7.1 Determining whether, in which areas, and to what extent the work of the Internal Audit function can be used 16.30
   - 7.2 Determining the Nature and Extent of work of the Internal Audit function that can be used 16.30
   - 7.3 Determining whether in which areas, and to what extent Internal Auditors can be used to provide direct assistance 16.31
   - 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 16.31
8. Internal Audit as a Management Function 16.33
9. Audit Trail 16.34

KEY TAKEAWAYS 16.35

APPENDIX 16.37

TEST YOUR KNOWLEDGE 16.38

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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 Professional 17.64

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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 18.13
7. Initiatives By ICAI 18.16
7.1 Business Responsibility and Sustainability Report (BRSR) 18.16
8. Role of Auditor - Consideration of Climate Related Risks in an Audit of Financial Statements 18.26
9. Conclusion 18.28
KEY TAKEAWAYS 18.29
TEST YOUR KNOWLEDGE 18.30

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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 19.7
   - 2.2 Threats, Evaluation of Threats and Safeguards 19.14
   - 2.3 Non-Compliance with Laws and Regulations (NOCLAR) 19.20
3. Membership of the Institute 19.25
   - 3.1 Disabilities for the Purpose of Membership 19.25
   - 3.2 Types of Members of the Institute 19.26
   - 3.3 Removal of Name from the Register 19.26
   - 3.4 Restoration of Membership 19.27
   - 3.5 Penalty for Falsely Claiming to be a Member etc. 19.28
4. Chartered Accountants in Practice 19.28
   - 4.1 Significance of the Certificate of Practice 19.28
   - 4.2 Cancellation and Restoration of Certificate of Practice 19.30
   - 4.3 Members - deemed to be in Practice 19.30
   - 4.4 Companies not to Engage in Accountancy 19.36
   - 4.5 Member in Practice Prohibited from using a designation other than Chartered Accountant 19.36
   - 4.6 Maintenance of Branch Offices 19.39
   - 4.7 KYC Norms for CA in Practice 19.41
5. Chartered Accountants in Service 19.43
6. Disciplinary Procedure 19.43

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7. Types of Misconduct- Professional or Other Misconduct 19.45
7.1 Professional Misconduct 19.45
7.2 Other Misconduct 19.45
8. Schedules to the Act 19.46
8.1 The First Schedule 19.47
8.2 The Second Schedule: 19.98
9. Guidelines on Ethical Issues, 2026 ..... 19.121
9.1 Council Guidelines for Advertisement, 2008 ..... 19.133
10. Recommended Self-Regulatory Measures 19.142
10.1 Branch Audits 19.142
10.2 Joint Audit 19.143
10.3 Ratio Between Qualified and Unqualified Staff 19.143
10.4 Disclosure of Interest by Auditors in other Firms 19.143
10.5 Recommended Minimum Scale of Fees 19.143
10.6 Audit Fees by Digital Mode or through Banking Channels 19.143
KEY TAKEAWAYS 19.148
ANNEXURE I 19.150
ANNEXURE II 19.156
TEST YOUR KNOWLEDGE 19.161

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