AUDIT & ASSURANCE (CAF : 09)

GC Consultants

Topics

Section Total

15

18

T	20	18		20	17			20	16			20	2014				
	Spring		Autumn		Spring		Autumn		Spring		Autumn		Spr	ing	Autumn		
	Q	м	Q	м	Q	м	Q	м	Q	м	Q	м	Q	м	Q	м	

GENERAL CONCEPTS & PRINCIPLES OF AUDIT Introdcution to IFAC Introdcution to IAASB 1b 4 6b & ISA 200 (Objectives) 5 10 3 6a 2 1 С 6e 3 1a/q 7 1a ISA 240 (Fraud) 8 2 10 9 6 3 9 3 13 1 10 11 11 12 Legal Considerations (Sec : 252 to 260 of Companies Ordinance, 1984) 7 4 1a 10 6 1c&2 8 2a 8 4 ISA 210 (Engagement letter) 6a 2 9 1b 4 1 5 4

24

-	0.0%
4	0.5%
30	3.8%
76	9.5%
36	4.5%
22	2.8%

% of Total

Marks

			PEF	RFO	RM	AN	CE	OF /	AUI	DIT	& R	EP(ORT	INC	3				
ISA 300 (Planning)			2	4														4	0.5%
ISA 315 (Assessing audit risk)	7	9					1c	3	2	12	3	9			6a&b	7		40	5.0%
ISA 320 (Materiality)			7a	2					7	7					6c	5		14	1.8%
ISA 500 (Evidence)															5&10i	10		10	1.3%
ISA 530 (Sampling)													1g	3	10e	1		4	0.5%
ISA 330 (Assessed risks)																		-	0.0%
ISA 520 (Analytical procedure)					6d	4							1e	4				8	1.0%
ISA 230 (Documentation)							3	6										6	0.8%
ISA 570 (Going concern)																		-	0.0%
					3&														
Audit Opinion & Audit Report	4&6d	18	9	15	10	16	5	17			6	10					l	76	9.5%
Section Total		27		21		20		26		19		19		7		23			

21

20

20

25

25

						5	SPE	CIFI	C AF	REA	S								
ISA 505 (External confirmation)	2	6			7	9	1b	5	1&6b	12	1h&7	11	5	12	10f	2		57	7.1%
ISA 560 (Subsequent event)	6f	4											3	7	10h	2		13	1.6%
ISA 580 (Written representation)	6c	4	10	11	8	8			8	7			1f	3	7	5		38	4.8%
ISA 550 (Related parties)	6b	3					4	12			1c	4	6	7	10i	2		28	3.5%
ISA 600 (Component auditor)																		-	0.0%
ISA 610 (Internal audit)	3	6							6c	4	1e	2						12	1.5%
ISA 620 (Expert) ISRE 2400 (Engagement			7c	2					9	6			4	9				17	2.1%
review)			7b	4			9	8			1d	3			10g	2		17	2.1%
Section Total		23		17		17		25		29		20		38		13			
			_		-								-		_		-		

					AU	DIT	PRC	DCE									
								11&		1f&4							
Procedures		8	6	2&5	20	6	8	6a	12	&10	16	8	10	4	10	82	10.3%
Section Total	 0		6		20		8		12		16		10		10		

		CC	DMF	PUT	ER	PR	OG	RAN	1MI	NG	& I	ГСС	DNT	RO	LS				
																	Í		0.50/
Flowchart (Benefits/Limitations)			7d	4									4 1					4	0.5%
Flowchart Types													1d	4				4	0.5%
Drawing Flowchart Control Design			F	6			1a	3							8	9		9 9	<u>1.1%</u> 1.1%
General Control			5 4	9	9	9	1e	3			5	8						30	3.8%
Audit Trail			4	9	9	9	IE	4	10	7	5	0						30	0.9%
Preventive/Detective/Corrective									10	1								1	0.378
Controls	9	15													9	6		21	2.6%
Logical Access Control	6e	3																3	0.4%
Physical Access Control									6d	3								3	0.4%
Program Security Techniques																		-	0.0%
Data Security & Public Network	-		11	7			1d	4			8	4	10	4				19	2.4%
Monitoring & Survelliance																			
Techniques																		-	0.0%
Section Total		18		26		9		11		10		12		8		15			
			-		-		•				-		•		-		•		
						PRO	FES	SIO	NAL	. ET	HIC	S							
Section : 100 to 150																			
(Fundamental principles)	5	12	3	12	4	10	8	9	5	10	9	13	7	12	10a-d	9		87	10.9%
Section : 210 (Client &																			
engagement acceptance)	1a	5													2b	5		10	1.3%
Section Total		17		12		10		9		10		13		12		14	1		
<u> </u>																	•		
GRAND TOTAL		100	[100		100		100		100		100		100		100		800	100%

Caveats

This analysis is only for identifying trends in ICAP exams; No decision (of selective study) should be taken only upon this analysis.

The categorization of degree of importance is just based on marks allocation, no other logical reasoning exists

All topics are of equivalent importance as ICAP may ask any topic any time in any detail deemed fit by ICAP

This analysis has been compiled with due care but still it is error prone due to human mistake.

If you find any mistake, plz mail us by mentioning cell reference at the e-mail address. i.e.gcaconsultants@gmail.com

March 18, 2018 GCA Consultants