

AUDIT & ASSURANCE (CAF : 09)

Topics

2018		2017		2016		2015		2014	
Spring	Autumn	Spring	Autumn	Spring	Autumn	Spring	Autumn	Spring	Autumn
Q	M	Q	M	Q	M	Q	M	Q	M

Marks	% of Total
-------	------------

GENERAL CONCEPTS & PRINCIPLES OF AUDIT

Introduction to IFAC
 Introduction to IAASB
 ISA 200 (Objectives)
 ISA 240 (Fraud)
 Legal Considerations (Sec : 252 to 260 of Companies Ordinance, 1984)
 ISA 210 (Engagement letter)

									1b	4					
6a	2	1	5	6b & c	10			6e	3	1a/g	7	1a	3		
8	9	6	13	1	10	2	11	3	11			9	10	3	12
1a	4					7	10	4	6			1c&2	8	2a	8
				6a	4					2	9	1b	4	1	5
	15		18		24		21		20		20		25		25

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

Section Total

PERFORMANCE OF AUDIT & REPORTING

ISA 300 (Planning)
 ISA 315 (Assessing audit risk)
 ISA 320 (Materiality)
 ISA 500 (Evidence)
 ISA 530 (Sampling)
 ISA 330 (Assessed risks)
 ISA 520 (Analytical procedure)
 ISA 230 (Documentation)
 ISA 570 (Going concern)
 Audit Opinion & Audit Report

		2	4												
7	9					1c	3	2	12	3	9			6a&b	7
		7a	2					7	7					6c	5
														5&10i	10
												1g	3	10e	1
				6d	4							1e	4		
						3	6								
				3 &											
4&6d	18	9	15	10	16	5	17			6	10				
	27		21		20		26		19		19		7		23

4	0.5%
40	5.0%
14	1.8%
10	1.3%
4	0.5%
-	0.0%
8	1.0%
6	0.8%
-	0.0%
76	9.5%

Section Total

SPECIFIC AREAS																		
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)			7c	2					9	6			4	9			17	2.1%
ISRE 2400 (Engagement review)			7b	4			9	8			1d	3			10g	2	17	2.1%
Section Total		23		17		17		25		29		20		38		13		

AUDIT PROCEDURES																		
Procedures			8	6	2 & 5	20	6	8	11&6a	12	1f&4&10	16	8	10	4	10	82	10.3%
Section Total		0		6		20		8		12		16		10		10		

