

Final Course Study Material (Modules 1 to 3)

Paper 3 Advanced Auditing, Assurance & Professional Ethics Module – 2

(Relevant for May, 2025 examination and onwards)



**BOARD OF STUDIES
THE INSTITUTE OF CHARTERED ACCOUNTANTS OF INDIA**

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Basic draft of this publication was prepared by by CA. (Dr.) Rashmi Goel.

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SIGNIFICANT CHANGES

Significant changes in this Module 2 vis-à-vis Module 2 of April, 2023 edition of the Study Material <i>(The amendments made in the respective chapters / units have been highlighted in bold and italics for easy reference except newly added illustrations)</i>		
Chapter	Chapter name	Details
8.	Specialised Areas	<ul style="list-style-type: none"> Revision in accordance with Revised SA 800, Revised SA 805 AND Revised SA 810 are given in the Chapter in bold and italics. Practice Questions are being inserted at the end of Chapter
9.	Related Services	Practice Questions are being inserted at the end of Chapter
10.	Review of Financial Information	Practice Questions are being inserted at the end of Chapter
11.	Prospective Financial Information and Other Assurance Services	Practice Questions are being inserted at the end of Chapter
12.	Digital Auditing and Assurance	Practice Questions are being inserted at the end of Chapter
13.	Group Audits	Practice Questions are being inserted at the end of Chapter
14.	Special Features of Audit of Banks & Non-Banking Financial Companies	<ul style="list-style-type: none"> Special Features of Audit of Banks & Non-Banking Financial Companies amendments are given in bold and italics. Practice Questions are being inserted at the end of Chapter in both the Units.

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