How to learn the Clauses No and No of Standard on Auditing

Jhackant@gmail.com + 91- 8826169214

Date: 17-08-2013

PROFESSIONAL ETHICS

Schedules

First Schedule
(Referred to BOD)

- **Part 1** (12 Clauses) CA in practice
- **Part 2** (2 Clauses) CA in service
- **Part 3** (3 Clauses) CA general
- **Part 4** CA general

Second Schedule
(Refereed to DC)

- **Part 1** (10 clauses) CA in practice
- **Part 2** (2 clauses) CA general
- **Part 2** CA general

Schedule I

	Part I		Part II		Part III		Part IV
Misconduct	Professional		Professional		Professional		Other
Applicability	CAs in practice		CAs in service		CAs in general		
Clause 1	**Prakash**	Practice	**Eshwar**	Emoluments – pay/allow	FCA	FCA	Imprisonment ≤ 6 months
Clause 2	**Chandra**	Commission (pay/allow-SCB)	**Chandra**	Commission/Gratification - LCBAC	Se	Supply of Info	
Clause 3	**Pandey**	Part of Profits			False Info lo	False (knowing)	
Clause 4	**Partnership**	Partnership					
Clause 5	**Business**	Business – secure					
Clause 6	**Se**	Solicits Prof work – CAPI					
Clause 7	**Advance**	Advertisement					
Clause 8	**Commission**	Commission					

	&		
Clause 9	**Confirmed**	Communication	
Clause 10	**Fee**	Fee - % or T/o	
Clause 11	**Bhai**	Business/Occupation	
Clause 12	**Sign kar leta hai**	Sign	

Schedule II

	Part I		**Part II**		**Part III**
Misconduct	Professional		Professional		Other
Applicability	CAs in practice		CAs in general		
Clause 1	Carbon	Confidentiality	Chaudhary	Contravention	a)Imprisonment >= 6 months Disrepute
Clause 2	Copy	Certify/Submit Report	Charan	Confidentiality	
Clause 3	Es	Estimates	False Info	False Info – ISRF	
Clause 4	Subject	Substantial Interest >= 20%	Do	Defalcates/Embezzlement	
Clause 5	Me	Material Fact			
Clause 6	Marks	Material Misstatement			
Clause 7	Dila	Due diligence/ Grossly Negligent			
Clause 8	Sakta hai	Sufficient Info			
Clause 9	Meri	Material Departure			
Clause 10	Maa	Money			

CA FINAL

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Series of SA

a)	**200 – 299**	General Principle and Responsibility
b)	**300 – 499**	Risk Assessment
c)	**500 – 599**	Audit Evidence
d)	**600 – 699**	Using work of others
e)	**700 – 799**	Audit Reporting
f)	**800 – 899**	Specialized Area

200 to 499

200	**Officially**	Objectives
210	**Total**	Terms
220	**Quantity**	Quality Control
230	**Disclose**	Documentation
240	**Mat karo**	Misstatement
250	**Leela**	Law and Regulation
260	**Tumhare**	TCWG
265	**Chennai**	Internal Control
299	**Jaane**	Joint Auditor
300	**Par**	Planning
315	**Ram**	Risk Assessment
320	**Mujhe**	Materiality
330	**Report**	Responses
402	**Submit karega**	Service Organization
450	**Es baar**	Evaluation of Misstatement

500 to 699

500	**Edhar**	Evidence
501	**Sabhi**	Specific Term
505	**Ex**	External Confirmation
510	**I**	Initial Engagement
520	**A**	Analytical Procedure
530	**S**	Sampling
540	**Employee**	Estimates
550	**Rajasthan**	Related Party
560	**Se**	Subsequent Event
570	**Gujrat**	Going Concern
580	**With**	Written Representation
600	**Out**	Other Auditor
610	**Information**	Internal Auditor
620	**Enter kiya**	Expert

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700 to 799

700	**Audit**	Audit Report
705	**Me**	Modification
706	**Other Matter**	EOM/OM
710	**Compare**	Comparatives
720	**(Karo) Inder**	Other Info

800 to 899

800		
805		
810		