

Paper 3 — Advanced Auditing, Assurance and Professional Ethics

Chapter-wise Test Paper

A Series

No.	ICAI Chapter	Test Marks
1	Reporting	20 marks
2	Group Audits	20 marks
3	Special Features of Audit of Banks & Non-Banking Financial Companies	30 marks
4	Overview of Audit of Public Sector Undertakings	20 marks
5	Sustainable Development Goals (SDG) & Environment, Social and Governance (ESG) Assurance	30 marks
6	Professional Ethics & Liabilities of Auditors	25 marks

B Series

No.	ICAI Chapter	Test Marks
1	Related Services	20 marks
2	Review of Financial Information	20 marks
3	Prospective Financial Information and Other Assurance Services	30 marks
4	Digital Auditing & Assurance	20 marks
5	Internal Audit	20 marks

C Series

No.	ICAI Chapter	Test Marks
1	Materiality, Risk Assessment and Internal Control	30 marks
2	Due Diligence, Investigation & Forensic Accounting	30 marks

Detailed Series

Test	Marks	Coverage	Pattern & Timing
Test 1	50	1. Quality Control 2. General Auditing Principles and Auditors Responsibilities 3. Audit Planning, Strategy and Execution 4. Materiality, Risk Assessment and Internal Control 5. Audit Evidence 6. Completion and Review 7. Reporting	15 marks MCQ/objective 35 marks descriptive/application 8 min reading + 90 min writing + 12 min upload ABC balance: A + B + C A/B/C reference coverage blended within the paper
Test 2	40	8. Specialised Areas 9. Related Services 10. Review of Financial Information 11. Prospective Financial Information and Other Assurance Services 12. Digital Auditing & Assurance	12 marks MCQ/objective 28 marks descriptive/application 6 min reading + 72 min writing + 12 min upload ABC balance: A + B + C A/B/C reference coverage blended within the paper

Test	Marks	Coverage	Pattern & Timing
Test 3	40	13. Group Audits 14. Special Features of Audit of Banks & Non-Banking Financial Companies 15. Overview of Audit of Public Sector Undertakings 16. Internal Audit	12 marks MCQ/objective 28 marks descriptive/application 6 min reading + 72 min writing + 12 min upload ABC balance: A + B + C A/B/C reference coverage blended within the paper
Test 4	50	17. Due Diligence, Investigation & Forensic Accounting 18. Sustainable Development Goals (SDG) & Environment, Social and Governance (ESG) Assurance 19. Professional Ethics & Liabilities of Auditors 4. Materiality, Risk Assessment and Internal Control	15 marks MCQ/objective 35 marks descriptive/application 8 min reading + 90 min writing + 12 min upload ABC balance: A + B + C A/B/C reference coverage blended within the paper
Test 5	50	15. Overview of Audit of Public Sector Undertakings 16. Internal Audit 18. Sustainable Development Goals (SDG) & Environment, Social and Governance (ESG) Assurance 19. Professional Ethics & Liabilities of Auditors 8. Specialised Areas	15 marks MCQ/objective 35 marks descriptive/application 8 min reading + 90 min writing + 12 min upload ABC balance: A + B + C A/B/C reference coverage blended within the paper
Full Mock	100	Complete syllabus Integrated and application-oriented coverage	30 marks MCQs + 70 marks descriptive 15 min reading + 180 min writing + 12 min upload ABC balance: A + B + C

Fastrack Series

Test	Marks	Coverage	Pattern & Timing
Test 1	50	1. Quality Control 2. General Auditing Principles and Auditors Responsibilities 3. Audit Planning, Strategy and Execution 4. Materiality, Risk Assessment and Internal Control 5. Audit Evidence 6. Completion and Review 7. Reporting	15 marks MCQ/objective 35 marks descriptive/application 8 min reading + 90 min writing + 12 min upload ABC balance: A + B + C A/B/C reference coverage blended within the paper
Test 2	50	8. Specialised Areas 9. Related Services 10. Review of Financial Information 11. Prospective Financial Information and Other Assurance Services 12. Digital Auditing & Assurance 13. Group Audits 14. Special Features of Audit of Banks & Non-Banking Financial Companies	15 marks MCQ/objective 35 marks descriptive/application 8 min reading + 90 min writing + 12 min upload ABC balance: A + B + C A/B/C reference coverage blended within the paper
Test 3	50	15. Overview of Audit of Public Sector Undertakings 16. Internal Audit 17. Due Diligence, Investigation & Forensic Accounting 18. Sustainable Development Goals (SDG) & Environment, Social and Governance (ESG) Assurance 19. Professional Ethics & Liabilities of Auditors	15 marks MCQ/objective 35 marks descriptive/application 8 min reading + 90 min writing + 12 min upload ABC balance: A + B + C A/B/C reference coverage blended within the paper
Full Mock	100	Complete syllabus Integrated and application-oriented coverage	30 marks MCQs + 70 marks descriptive 15 min reading + 180 min writing + 12 min upload ABC balance: A + B + C

50% Series

Test	Marks	Coverage	Pattern & Timing
Test 1	60	1. Quality Control 2. General Auditing Principles and Auditors Responsibilities 3. Audit Planning, Strategy and Execution 4. Materiality, Risk Assessment and Internal Control 5. Audit Evidence 6. Completion and Review 7. Reporting 8. Specialised Areas 9. Related Services 10. Review of Financial Information	18 marks MCQ/objective 42 marks descriptive/application 9 min reading + 108 min writing + 12 min upload ABC balance: A + B + C A/B/C reference coverage blended within the paper
Test 2	60	11. Prospective Financial Information and Other Assurance Services 12. Digital Auditing & Assurance 13. Group Audits 14. Special Features of Audit of Banks & Non-Banking Financial Companies 15. Overview of Audit of Public Sector Undertakings 16. Internal Audit 17. Due Diligence, Investigation & Forensic Accounting 18. Sustainable Development Goals (SDG) & Environment, Social and Governance (ESG) Assurance 19. Professional Ethics & Liabilities of Auditors	18 marks MCQ/objective 42 marks descriptive/application 9 min reading + 108 min writing + 12 min upload ABC balance: A + B + C A/B/C reference coverage blended within the paper
Full Mock	100	Complete syllabus Integrated and application-oriented coverage	30 marks MCQs + 70 marks descriptive 15 min reading + 180 min writing + 12 min upload ABC balance: A + B + C

Full Series

Mock	Marks	Coverage	Pattern & Timing
Full Mock 1	100	Complete syllabus	30 MCQ + 70 descriptive 15 min reading + 180 min writing + 12 min upload ABC balance: A + B + C
Full Mock 2	100	Complete syllabus; stronger integration, case-based and application-oriented questions	30 MCQ + 70 descriptive 15 min reading + 180 min writing + 12 min upload ABC balance: A + B + C