

Key Points for

Regular Batches (June 2022) of Final Audit & Law

1. **Date of Commencement of Batch (tentative):** 15.06.2022.
2. **Date of Completion of Batch (tentative):** 15.11.2022.
3. **No. of Classes:** 72 Lectures of 2½ Hr. approx. (for each subject).
4. **Total Duration:** Approx. 180 Hrs. (for each subject)
5. **Mode of Classes:**
 - (a) **Google Drive:** Studio recordings (Encrypted) will be available on google drive and can be played on any one device either Laptop (Windows) or Mobile (Android).
 - (b) **Pen Drive:** Pen drive for 50% of the classes will be dispatched by end of Aug. 2022 and Pen Drive for remaining 50% of classes will be dispatched on completion of batch.
6. **Validity of classes:** 6 Months from date of Activation. After expiry of validity period, extension, if required, will be chargeable.
7. **No. of views:** 1.50 Views.
8. **Recordings:** New Recordings will be made available for most of the topics except for few topics in which there is no change, recordings of earlier batch may be provided.
9. **Applicability of the Batch:** Batch will be fully updated for May 2023 Exams. Amendments for Nov. 23 Exams and onwards will be made available on Knowledge Portal of www.altclasses.in. after release of RTP for Nov. 23 Exams by ICAI.
10. **Books: Three Books will be provided for each subject:**
 - (i) **Concept Book** – For Conceptual study
 - (ii) **Question Bank / Cracker** – For practice of Descriptive Questions
 - (iii) **Compiler of MCQ and Case Scenarios** – For practice of MCQs.
11. **Class Notes:** PDFs of Class Notes will be shared on Knowledge Portal of www.altclasses.in.
12. **MCQs Sessions:** Chapter wise MCQ Sessions with unlimited views (New recordings based on ICAI MCQ Booklet, RTPs and MTPs) will be available on Knowledge Portal of www.altclasses.in.
13. **Revision Videos:** Chapter wise Rapid Revision Videos (Latest Recordings) with unlimited views will be available on Knowledge portal of www.altclasses.in.
14. **Detailed Schedule (Tentative) of Audit and Law lectures will be as follow:**

Detailed Schedule for Final - Audit and Law (June 2022 Batches for May 2023/Nov. 2023 Exams & onwards)

	Paper 3 - Advanced Auditing and Professional Ethics		Paper 4 - Corporate and Economic Laws	
	Chapter No. and Name	No. of Lectures	Chapter No. and Name	No. of Lectures
June. 2022	Chapter 6 - Company Audit	6	Chapter 1 - Appointment and Qualification of Directors	8
	Chapter 7 - Audit Reports	3		
	Chapter 8 - CARO, 2020	3		
July. 2022	Chapter 9 - Audit of Consolidated F.S.	2	Chapter 2 - Meetings of the Board and its Powers	8
	Chapter 10 - Audit of Dividend	1	Chapter 3 - Appointment & Rem. of Managerial Personnel	4
	Chapter 11 - Audit Committee and Corporate Governance	4	Chapter 4 - Inspection, Inquiry and Investigation	3
	Chapter 12 - Liabilities of Auditors	1		
	Chapter 13 - Internal Audit	2		
	Chapter 14 - Management and Operational Audit	2		
Aug. 2022	Chapter 15 - Audit under Fiscal Laws	6	Chapter 5 - Compromises, Arrangement and Amalgamations	2
	Chapter 16 - Investigation, Due Diligence and Forensic Audit	3	Chapter 6 - Prevention of Oppression and Mismanagement	2
	Chapter 17 - Peer Review and Quality review	4	Chapter 8 - Companies Incorporated Outside India	2
			Chapter 9 - Miscellaneous Provisions	3
			Chapter 10 - Adjudication and Special Courts	2
			Chapter 11 - NCLT and NCLAT	2
			Chapter 12 - Corporate Secretarial Practice	1
Sep. 2022	Chapter 1 - Quality Control and Engagement Standards	11	Chapter 13 - SCRA, 1956 (Excluded from Syllabus)	-
	Chapter 2 - Audit Strategy, planning and Programming	1	Chapter 14 - SEBI Act, 1992 and SEBI (LODR) Regulations, 2015	5
	Chapter 3 - Risk Assessment and Internal Control	2	Chapter 15 - FEMA, 1999	8
	Chapter 4 - Audit in Automated Environment	2		
Oct. 2022	Chapter 5 - Professional Ethics	8	Chapter 16 - PMLA, 2002	3
	Chapter 18 - Audit of Banks	4	Chapter 17 - SARFAESI Act, 2002 (Excluded from Syllabus)	-
	Chapter 19 - Audit of NBFC	2	Chapter 18 - FCRA, 2010	4
			Chapter 20 - IBC, 2016	9
Nov. 2022	Chapter 20 - Audit of GIC and LIC	3	Chapter 7 - Winding up	3
	Chapter 21 - Audit of PSU	2	Chapter 19 - Arbitration and Conciliation Act, 1996	3
Total No. of Lectures		72		72