INDEX

Chapter No.	NAME OF CHAPTER	Page No.
1	Nature, Objective and Scope of Audit	2
2	Audit Strategy, Planning and Programme	16
3	Risk Assessment and Internal Control	26
4	Audit Evidences	60
5	Audit of Items of Financial Statements	93
6	Audit Documentation	116
7	Completion and Review	119
8	Audit Report	135
9	Audit of Different Entities	159
10	Audit of Banks	197
11	Ethics and Terms of Audit Engagements	217