

30 Day Audit revision strategy

Assumptions

1. Regular classes completed
2. Revisions should be in progress
3. Make a list of any topic which you did not attend in class
4. If plan for 30 days is ready - use my plan to make it better
5. If no plan is ready - use this plan

ABC Analysis - Gut feel SA

| Asked in May 2024 | Predicted - Sept 2024 | Asked in Sept 2024 | Jan 2025 | | |
|-------------------------|-----------------------------|-----------------------|-----------------------------|-------------------|-------------------|
| SA 300 | SA 210 | SA 560 | <u>Category</u> <u>A</u> | <u>Category B</u> | <u>Category C</u> |
| SA 230 | SA 260 | SA 530 - 2 | SA 200 | SA 330 | SA 210 |
| SA 500 | SA 265 | Qs | SQC -1 | SA 320 | SA 450 |
| SA 501 | SA 320 | SA 200 | SA 220 | SA 501 | SA 505 |
| SA 200 | SA 450 | SA 230 | SA 230 | SA 610 | SA 560 |
| SA 580 | SA 505 | SA 300 - | SA 260 | SA 701 | SA 700 |
| SA 610 | SA 560 | 2Qs | SA 265 | | SA 710 |
| SA 530 | SA 570 | SA 700 | SA 299 | | |
| SA 600 | SA 705 | SA 500 | SA 300 | | |
| SA 520 | SA 710 | SA 210 | SA 315 | | |
| SA 220 | SA 230 | SA 265 | SA 500 | | |
| | | SA 505 | SA 510 | | |
| | | | SA 520 | | |
| | | | SA 530 | | |
| | | | SA 570 | | |
| | | | SA 580 | | |
| | | | SA 600 | | |
| | | | SA 705 | | |
| | | | SA 706 | | |

Must do Concepts / Topics - Chapter wise - Gut feel

| Chapter | Concept |
|-----------------------------|------------------------------------------------------------------------------------------|
| Nature Obj Scope | Obj of Auditor, Various Types of engagements |
| Ethics & Terms of Audit eng | Threats & safeguards to Independence, EQCR, monitoring , acceptance & client continuance |

| | |
|------------------------------------|------------------------------------------------------------------------------------------------------|
| Audit Report | CARO 2020 (all clauses) SA 600 & SA 299 |
| Bank Audit | All topics on NPA How to audit Income, exp and provisions |
| Various entities | Govt Audit, Co op soc, Leasing co, Hotel, Trust, NGO |
| Audit of items of FS | All disclosures + Additional regulatory information Borrowings, PPE, Inventory, Revenue, Purchase |
| Audit documentation | All questions on Audit file |
| Audit strategy plan programme | All questions on audit programme |
| Risk assessment & internal control | All questions on audit in automated environment |
| Audit Evidence | Refer ABC analysis |
| Completion & Review | Refer ABC analysis |

Revision plan - Last 30 days

1st revision - All questions

| Day | 4hrs morning + 4hrs evening revision sequence |
|--------|---------------------------------------------------|
| Day 1 | Nature obj Scope + Ethics & Terms of Audit Eng |
| Day 2 | Audit documentation + Audit strategy plan program |
| Day 3 | Audit report |
| Day 4 | Bank Audit |
| Day 5 | Audit evidence |
| Day 6 | Completion & Review |
| Day 7 | Risk assessment |
| Day 8 | Various entities |
| Day 9 | Audit of items of FS |
| Day 10 | RTP & MTP May 24, Sept 24, Jan 25 |
| Day 11 | Full portion 100 marks mock |

2nd revision - only LDR marked imp questions

| Day | 4hrs morning + 4hrs evening revision sequence |
|-------|-----------------------------------------------------------------------------------------------------|
| Day 1 | Nature obj Scope + Ethics & Terms of Audit Eng Audit documentation + Audit strategy plan program |
| Day 2 | Audit report + Bank Audit |
| Day 3 | Audit evidence + Completion & Review |
| Day 4 | Risk assessment & ICS + Various entites (1/2) |
| Day 5 | Various entities (balance) + Audit of items of FS |
| Day 6 | RTP & MTP May 24, Sept 24, Jan 25 |
| Day 7 | Full portion 100 marks mock |

What are we doing

One Shot Revision - Every Monday & Thursday - 8am

<https://youtube.com/playlist?list=PLPDwEzd9zZzAswIeruXRakH1-Px0ROe8F&feature=shared>

The screenshot shows a YouTube browser window with the following details:

- Browser tabs: (2351) Ekagrata CA - YouTube, (2352) CA Intermediate 2025 A...
- URL: youtube.com/playlist?list=PLPDwEzd9zZzAswIeruXRakH1-Px0ROe8F
- Search bar: Search
- Left sidebar: Home, Shorts, Subscriptions, You > History, Playlists, Your videos, Watch later, Liked videos, Your clips, Subscriptions (WION, ANI News, Exam, CA AMIT TATED).
- Main content: A large video thumbnail for 'CA Intermediate 2025 Audit Revision | ONE SHOT REVISION' by Ekagrata CA (10 videos, 1,527 views). To the right, a list of 5 video thumbnails with titles and view counts:
 - CA Intermediate 2025 Audit: L1 - Nature, Objective and Scope of Audit | ONE SHOT REVISION (2K views, 1:59:45)
 - CA Intermediate 2025 Audit: L2 Ethics and Terms of Audit Engagements | ONE SHOT REVISION (1K views, 2:34:31)
 - CA Intermediate 2025 Audit: L3 Audit Documentation and Audit Report | ONE SHOT REVISION (804 views, 2:29:58)
 - CA Intermediate 2025 Audit: L4 Audit Documentation and Audit Report | PART 2 | ONE SHOT REVISION (714 views, 3:04:13)
 - CA Intermediate 2025 Audit: Audit of Banks | ONE SHOT REVISION (772 views, 2:26:56)
- Taskbar: Windows search bar, system tray showing 29°C, Smoke, and date 11-12-2024.

All chapters ICAI MCQ + case scenario MCQ revision -

<https://youtube.com/playlist?list=PLPDwEzd9zZzAv99Y2RlaZg-qEkoSQCQsA&feature=shared>

The screenshot shows a YouTube browser window with the following details:

- Browser tabs: (2351) Ekagrata CA - YouTube, (2352) CA Inter Audit Revision |
- URL: youtube.com/playlist?list=PLPDwEzd9zZzAv99Y2RlaZg-qEkoSQCQsA
- Search bar: Search
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- Main content: A large video thumbnail for 'CA Inter Audit Revision | CA Inter 2025 Audit ...' by Ekagrata CA (12 videos, 866 views). To the right, a list of 5 video thumbnails with titles and view counts:
 - CA Inter 2025 Audit MCQs | L1 Audit Revision Practice for Jan 25, May 25, Sept 25 (955 views, 56:40)
 - CA Inter 2025 Audit MCQs | L2 Audit Revision Practice for Jan 25, May 25, Sept 25 (521 views, 52:25)
 - CA Inter 2025 Audit MCQs | L3 Audit Revision Practice for Jan 25, May 25, Sept 25 (395 views, 36:34)
 - CA Inter 2025 Audit MCQs | L4 Audit Revision Practice for Jan 25, May 25, Sept 25 (263 views, 30:56)
 - CA Inter 2025 Audit MCQs | L5 Audit Revision Practice for Jan 25, May 25, Sept 25 (476 views, 30:56)
- Taskbar: Windows search bar, system tray showing 29°C, Smoke, and date 11-12-2024.

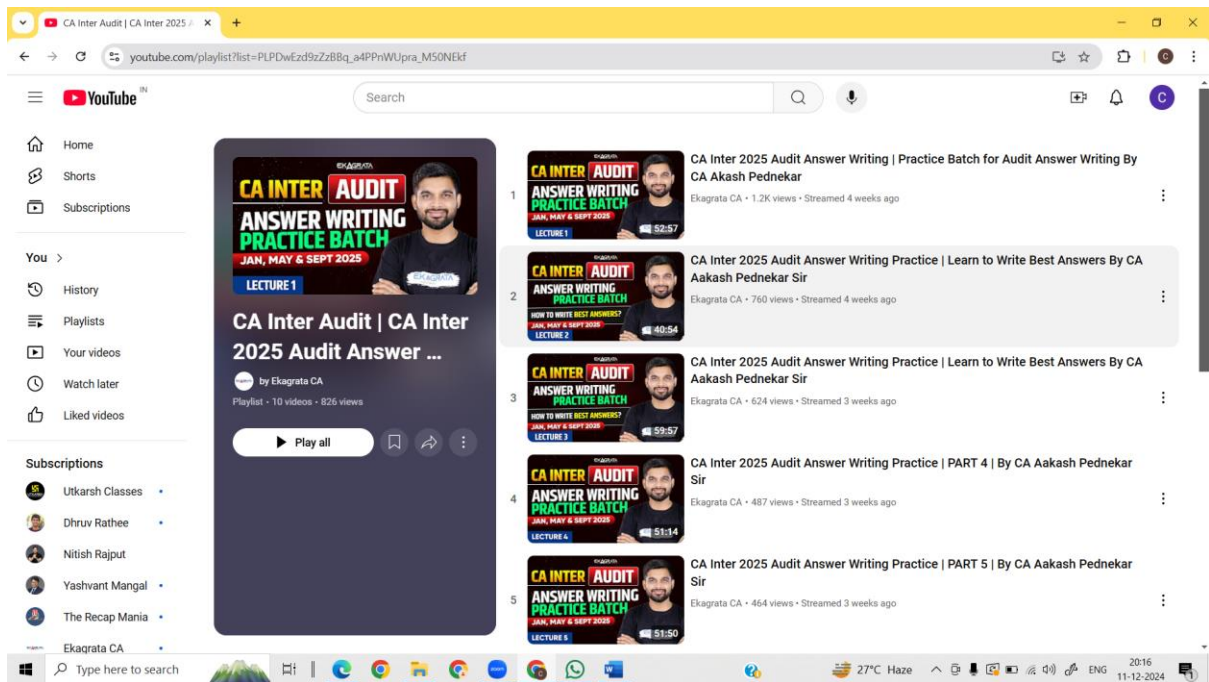
New Integrated Case Scenario session

Part 1 - <https://www.youtube.com/live/zWtX8FndhGM?feature=shared>

Part 2 - <https://www.youtube.com/live/SKboEXQgLqI?feature=shared>

Answer writing practice - Playlist

https://www.youtube.com/playlist?list=PLPDwEzd9zZzBBq_a4PnWUpra_M50NEkf



What are we going to do - Between 21 Dec to 31 Dec 2024

- ✓ Ram Baan Maha Marathon - 10 hours non - stop - Day 1 - All SAs
- ✓ Ram Baan Maha Marathon - 10 hours non - stop - Day 2 - Various entities, Banks, Audit of Items of FS
- ✓ 75 Most Imp Questions
- ✓ RTP & MTP JAN 25 Discussion

You don't have to be great to start, but you have to start to be great..

All the best !!

Last week Audit revision strategy

- Invest minimum 2 hrs per day
- Do not start any new topic now
- Keep revising whatever is already done
- Focus on ABC analysis and summary notes

Sessions recently uploaded -

- ✓ RTP and MTP series 1

Sessions scheduled

- ✓ MTP series 2 - 6 Jan 2025
- ✓ How to score 80+ in Audit - J25 attempt - 7 Jan 2024
- ✓ Super 30 questions - 8 Jan 2025
- ✓ SA memory Techniques - Remember all SA name in one go - 9 Jan 2025
- ✓ Pre-exam marathon - 17th Jan 2025 (7pm - 1am) & 18 Jan 2025 (9am to 3pm)

All the best !!