

## Priority Topics [CA Inter Audit Sep'25 Exams]

### Priority I (75-90 Marks)

- Ch-1 + SQC-1/SA 220 + SA 210 → 14-18 Marks
- Ch-2 Planning, Strategy & Program → 12-13 Marks
- Ch-3 Audit Documentation → 4-5 Marks
- SA 500 Series (excepts 530/520) + SA 260/265 + Assertions/Audit Trail → 17-25 Marks
- Ch-6 (Materiality, Sampling, SA 450) → 5-7 Marks
- Audit Report + CARO 2020 + Co. Audit → 12-14 Marks
- Bank Audit → 5-8 Marks
- Ch-4 & 5 (RAIC + Audit procedures) → 5-7 Marks

### Priority II (30-40 Marks)

- Cooperative Society → 4-5 Marks
- Analytical Procedures → 3-4 Marks
- Government Audit → 5 Marks
- Other Entities → 5-7 Marks

[Hotel, Hospital, Education, NGO, Firm, LLP, Club, Lease, then all others]

(As per ICAI combined coverage of Bank, Coop Society, Govt Audit & Other entities is 12-18 Marks)

- Audit of items of FS → 16-24 Marks  
(Pro tip → 1<sup>st</sup> Time [8 Sessions on YT] & 3 hrs detailed revision video)  
Will release imp. topics list → join telegram channel
- Internal Audit + SA 610 → 4-5 Marks
- Automated Environment → 5 Marks

For all updates,

Join telegram channel: @clearcainterwithsk

| Chapter                                       | May'24 | Sep'24 | Jan'25 | May'25 |
|-----------------------------------------------|--------|--------|--------|--------|
| Ch-1 Nature, Scope & Objective                | 3      | 5      | 7      | 5      |
| SA 210                                        | -      | 3      | 2      | 4      |
| SQC-1/SA 220                                  | 7      | 8      | 9      | 5      |
| Ch-2                                          | 11     | 13     | 12     | 13     |
| Ch-3 Audit Documentation                      | 3      | 6      | -      | 4      |
| Ch-4 & 5 (Risk Assessment + Audit Procedures) | 7      | 10     | 4      | 6      |
| Ch-6                                          |        |        |        |        |
| SA 320                                        | -      | -      | -      | -      |
| SA 530                                        | -      | 7      | -      | -      |
| SA 450                                        | 3      | -      | -      | -      |
| Ch-7 Automated Env                            | 3      | 3      | 6      | 5      |

|                                            |     |     |     |     |
|--------------------------------------------|-----|-----|-----|-----|
| Ch-8 & 9 SA 500 Series (except sa 520/530) | 12  | 13  | 20  | 24  |
| Ch-10 SA 260/265                           | -   | 4   | 5   | -   |
| Ch-11 An Pro                               | -   | -   | -   | -   |
| Ch-12 Audit report                         | 4   | 9   | 13  | 10  |
| Ch-13 CARO + Co. Audit                     | 3   | 3   |     | 4   |
| Ch-14 Bank Audit                           | 4   | 7   | 8   | 4   |
| Ch-15 Govt Audit                           | -   | -   | -   | 6   |
| Ch-16 Coop society                         | -   | 5   | 4   | -   |
| Ch-17 other audit                          |     |     |     | -   |
| Education                                  | -   | -   | 5   | -   |
| NGO                                        | 4   | -   | -   | -   |
| Lease                                      | 3   | 3   | -   | -   |
| LLP                                        | -   | -   | 2   | -   |
| Club                                       | -   | -   | -   | -   |
| Cinema                                     | -   | -   | -   | 5   |
| ch-18 Audit of items of FS                 |     |     |     | -   |
| Assertions                                 | 0   | 2   | 5   | 2   |
| shares cos act                             | 4   | 2   |     | 2   |
| A/c std                                    | 8   | 4   |     | 4   |
| Disclosure                                 | 3   | 3   | -   | 5   |
| Audit procedure                            | 3   | 8   | 11  | 11  |
| Ch-19 Internal audit SA 610                | 3   | -   | 5   | -   |
| Total                                      | 88* | 118 | 118 | 118 |

\*Details of MCQs not available

### Priority Questions

Instructions:

- ✓ Main priority is Notes.
- ✓ Practice these questions in addition to Notes.
- ✓ These are selected questions where students need interpretation skills.
- ✓ Other direct questions can be easily managed with Notes.
- ✓ Make sure you solve all Test Your Understanding, Case Studies & Integrated Case Scenarios of all topics included in QB in addition to the descriptive questions mentioned below.
- ✓ Do cover Ques asked in RTP/MTP May/Sep'25 [VERY Important for exam]

(Refer RTP/MTP Playlist on youtube)

| S No. | Topic                 | Descriptive Questions [Past RTPs, MTPs & Exams Questions]     |
|-------|-----------------------|---------------------------------------------------------------|
| 1     | Ch-1 Intro to Audit   | Q3, 5, 6, 8, 9, 13, 15, 16, 20, 21, 23, 24                    |
|       | SA 210                | Q5                                                            |
|       | SQC-1/SA 220          | Q1, 2, 3, 4, 5, 8, 9, 14                                      |
| 2     | Audit Planning        | Q3, 5, 6, 8, 9, 13, 15, 16, 18, 19                            |
| 3     | Audit Documentation   | Q4, 5, 7, 8, 10, 12                                           |
| 4     | RAIC                  | Q1, 4, 6, 7, 8, 9, 10, 11, 16, 19, 22, 24                     |
| 5     | Audit Procedures      | Q2, 3, 5, 7, 8, 9                                             |
| 6a    | Materiality           | Q 5, 7                                                        |
| 6b    | Sampling              | Q 4, 8, 10, 15, 17, 19                                        |
| 6c    | SA 450                | Q1, 3                                                         |
| 7     | Automated Environment | Q 5, 6, 7, 9, 11                                              |
| 8     | SA 500-510            |                                                               |
|       | SA 500                | Q2, 5, 9, 10, 11, 13                                          |
|       | SA 501                |                                                               |
|       | Inventory             | Q3, 4                                                         |
|       | Litigation            | Q 3, 4                                                        |
|       | Segment Info.         | Q 1, 2                                                        |
|       | SA 505                | Q2, 4, 6                                                      |
|       | SA 510                | Q1, 2                                                         |
| 9     | SA 550-580            |                                                               |
|       | SA 550                | Q2                                                            |
|       | SA 560                | Q1, 2, 4                                                      |
|       | SA 570                | Q1, 5, 6, 9, 11                                               |
|       | SA 580                | Q2, 3, 4, 5, 7, 8                                             |
| 10    | SA 260/265            | Q2                                                            |
| 11    | Analytical Pro.       | Q 1, 2, 3, 7, 10, 14                                          |
| 12    | Audit Report          |                                                               |
|       | SA 700                | Q 2, 3, 4, 5, 8, 11, 13,                                      |
|       | SA 701                | Q1, 2                                                         |
|       | SA 705                | Q1, 2, 3, 4, 5, 6, 8, 14                                      |
|       | SA 706                | Q4                                                            |
|       | SA 710                | Q1, 2, 3                                                      |
|       | SA 299                | Q1, 2                                                         |
|       | SA 600                | Q1, 3                                                         |
| 13    | CARO 2020             | Q 7, 8, 10, 13                                                |
| 14    | Bank Audit            | Q19, 20, 25, 26, 27, 28, 29, 30, 31, 32, 33                   |
| 15    | Govt Audit            | Q 12                                                          |
| 16    | Coop Society Audit    | Q 2, 7                                                        |
| 17    | Other Audits          | [Mainly focus on Notes à there will be direct ques in exam]   |
| 18    | Audit of Items of FS  | Q5, 7, 10, 11, 13, 15, 17, 19, 20, 24, 26, 32, 39, 41, 44, 45 |
| 19    | Internal Audit        | Q3, 4                                                         |



Join telegram group:

Clear CA Inter with Shubham Keswani <https://t.me/clearcainterwithsk>

Gdrive link of resources (RTP/MTP Questions)

[https://drive.google.com/drive/folders/1FMH6e6U4PWJlaU2qcpLFFc2amGo\\_9SDD?usp=drive\\_link](https://drive.google.com/drive/folders/1FMH6e6U4PWJlaU2qcpLFFc2amGo_9SDD?usp=drive_link)