

JAN 2026 EXAMS

# EXPECTED QUESTIONS

CA INTER AUDIT



Dear Nanbas + Nanbis,

These expected questions are based on past trend + I hope you use them for revision purposes.

— Ninedha Shankar

CHAPTERS	STANDARDS	No	EXPECTED QUESTIONS JAN 2026
Ch 1: Nature Objective & Scope of Audit (4-8 Marks)	SA 200, & Basics	1	Responsibility of management?
		2	Interdisciplinary nature of auditing
		3	Objective of Auditor
		4	AFRF?
		5	Benefits & Limitations of Audit
		6	Audit requirements
		7	Auditor- mandatory/ Voluntary? Appointment of Auditor & Reporting?
		8	Elements of Assurance Engagement?
		9	Audit Vs. Review
		10	Qualities of Auditor
		11	Why standards are needed?
Ch 11: Ethics & Terms of Audit Engagement (8 Marks)	SA 210	1	EL- What? Sent by whom? Contents?
		2	Is written agreement required if law/ regulation specifies?
		3	4 cases
	Ethics	4	Principle vs. Rule based approach
		5	Professional Skepticism ; What? / Example / Reduces risk of?
	SA 220	6	Principles of Professional Ethics? What is professional Ethics & Ethics?
		7	EQCR?
Ch 6: Audit Documentation (4 Marks)	SA 230	1	Definition, Objective & Purpose of SA230
		2	Audit documentation excludes?
		3	Audit file? Timing?
		4	Changes to Audit work papers?
		5	Time limit for changes and Retention period?
		6	Form, content and extent of Audit documentation depends on? FACTORS?
		7	Documentation of significant matters & related professional judgements?
Ch 2: Audit Strategy, Audit planning & Audit Programme (10 Marks)	SA 300	1	Preliminary Engagement activities? (Can ask ethical requirements as a separate question)
		2	Benefits of planning an audit
		3	Planning includes consideration of the timing of certain activities and audit procedures that need to be completed prior to the performance of further audit procedures.
		4	Identifying Scope, Factors in directing ET efforts? - inside points
		5	Audit programme- Make a sample
		6	Points to remember for Audit programme?
		7	Constructing an audit programme - 7 points
		8	Advantages and disadvantages of an audit programme? How to eliminate the disadvantages?
		9	Examples of considering results of preliminary engagement activities and knowledge gained in other engagements is relevant?
		10	IFC and IC over FR
Ch 7: Completion and Review (10 Marks)	SA 570	1	Meaning, significance, Objective of SA 570
		2	Adequacy of disclosures > Mat uncertainty exists, doesn't exist
		3	Implications - 3 cases
		4	Examples of events/conditions that may cast significant doubt on GC
	SA 450	5	When will the auditor determine whether the overall audit strategy and audit plan need to be revised?
		6	Evaluation of uncorrected misstatements?
		7	What to get from management if there are Uncorrected misstatements?
		8	Communication to TCWG- Management corrects/ refuses PROCESS?
		9	Objective of auditor?
	SA 560		
	SA 580		Not very important for Jan 26 exams
SA 260	10	Examples of matters that auditor may consider whether deficiency is significant deficiency	
	11	Examples of indicators of significant deficiency in IC	



CHAPTERS	STANDARDS	No	EXPECTED QUESTIONS JAN 2026
Ch 8 : Audit Report (10 Marks)	SA 700	1	Basic standards Study fully
	SA 701		Not very important for Jan26 exams
	SA 705	2	Basic standards Study fully
	SA 706	3	What is EMP/ What is OMP?
	SA 710	4	Definition of Comparative information and Corresponding figures?
		5	Audit procedures regarding comparative information
		6	when corresponding figures are presented, the auditor's opinion shall not refer to the corresponding figures except in the following circumstances?
	SA 299		Not very important for Jan26 exams
Ch 3: Risk Assessment and Internal Control (10 marks)	CARO	7	ALL : CL 10 , 7 asked in prev attempt so less priority to them. (rem 19 clauses have equal chance of being asked)
	SA 315 (4 Marks)	1	Inherent Risk, Control Risk, Detection risk? Sampling & Non sampling risk?
		2	Risk Asst procedures- Inq of mgt & others; Observation and inspection? (Inside pts also)
		3	Understanding the entity- a continuous process
		4	Understanding entity & its environment (Inside pts also)
		5	Definition, Objectives, Benefits & limitations of IC
		6	COMPONENTS OF IC - Inside points also for each
		7	Nature & characteristics of IC?
		8	Are all controls relevant to audit? - SLMNCCDRS ; Controls not relevant to audit?
		9	Testing of IC
		10	Elements of Control Environment
		11	Risks that require spl audit considerations
		12	Identifying significant risks?
	Automated Environment (4 Marks)	13	Key features of an automated environment
		14	Understanding & Documenting Automated env; Documenting the audit?
		15	What are IT Risks? What are its impacts?
		16	General IT Controls vs. Application controls; Suitability
		17	Testing methods in an automated environment? - IIO R
		18	What are General IT Controls?
		19	Risks arising from use of IT and what is the impact of IT related risks?
		20	Assess and Report Audit findings?
		21	Data Analytics
		22	Internal Financial Controls
		23	Audit approach in an automated environment
	SA 330	24	What should the auditor consider for determining the extent of Test of controls?
		25	What are the specific enquiries by the auditor when deviation in controls are detected?
		26	What should the auditor do when he is designing FAP?
		27	What should the auditor consider when he is using the AE reg controls from previous audits?
	SA 320	28	Nature and Extent of using the Substantive procedures?
		29	What is materiality/ Performance materiality/ benchmarks (Factors for BM)
		30	How to document materiality?
		31	Statutory requirement of materiality
		32	While planning audit, auditor makes a judgement abt the size of misstatement. What does this provide a basis for?
		33	When is materiality and Audit risk considered?



CHAPTERS	STANDARDS	No	EXPECTED QUESTIONS JAN 2026
Ch 4: Audit Evidence (12 Marks)	SA 500	1	Info to be used as AE > By entity, <b>By mgt expert</b>
		2	Type of AE > Dep upon nature & Source?
		3	Relevance & Reliability
		4	Factors affecting sufficiency of AE?
		5	Audit trail
		6	Assertions? Positive? Negative? Explicit? Implicit?
		7	<b>Inconsistency/ Doubts over reliability of AE?</b>
		8	Audit procedures?? EII ROAR (Read each inside also)
	SA 501		<i>Not very important for Jan 26 exams</i>
	SA 505	9	Objective, Definition & Important terms for External Confirmation
		10	Procedure of External Confirmation
		11	<b>Management's refusal to send External Confirmation</b>
	SA 520	12	Types and Purpose of Analytical procedures?
		13	Factors to be considered for Substantive Analytical Procedures
		14	Techniques available for Anal procedures?
		15	Anal procedures used as substantive tests
		16	Results of analytical procedures
		17	Conclusion in performing Anal procedures?
	SA 550	18	Examples of relationships indicating a presence of Control or significant influence?
		19	When will a RPT give rise to higher risk of material misstatement?
		20	<b>How can an auditor verify the existence of related party relationships and transactions - SRICLIPSCCC</b>
		21	What are Special purpose entities?
	SA 600	22	What will auditor enquire the management?
		23	Sec 128(1), Sec 128(2), Sec 143(8)
		24	Definitions
	SA 610	25	Procedure by Principal Auditor
		26	Meaning of Internal Audit
		27	Ways in which the EA may make use of the IA function?
		28	Using the work of IA
		29	Direct Assistance
	SA 530	30	Difference between IFC and IC over FR
			<i>Not very important for Jan 26 exams</i>
Ch 10: Audit of Banks (8 marks)		1	Form and Content of FS? Appt, Remuneration & Powers of Auditor
		2	Learn the concepts of Mortgage, Pledge, Hypothecation, Assignment, Lien, Set off
		3	Reliance & Review on other reports especially with adverse comments?
		4	NPA Provisioning required (Can ask a sum here)
		5	What happens if there is erosion in the value of security?
		6	Regulatory frameworks for bank audit?
		7	How to obtain SAAE by studying IC rel to Advances?
		8	Accounting if bills discounted is for a 2 year period?
		9	Is netting allowed if there is Rediscounting?
		10	Reversal of Income
		11	Classification of Advances?
		12	Initial consideration by the statutory auditor when conducting the audit
		13	Understanding the risk management process while conducting the audit
		14	Types of Audit Reports to be issued for bank audit?
		15	Advances under consortium?
Ch 9 : Special Features of Audit of Different Types of Entities	Audit of cooperative societies	1	Powers of persons conducting inquiry / inspection? Who can call for inq/ins?
		2	Uses of reserve fund?
		3	Special Audit
	Govt.	4	Powers of Registrar?
		5	Appointment of auditor & who can appoint? Who can be auditor of MSCS?
			<i>Not very important for Jan 26 exams</i>
	Audit of other entities	6	NGO
		7	Partnership firm
		8	Audit of Hospitals
		9	Local Body
Company Audit		10	School/ College
Audit of items of FS			<b>This is v small now. Pls study fully</b>
		1	Sales
		2	Cash and Cash Equivalent
		3	Trade Payables (incl disclosures)
		4	Trade Receivables (incl disclosures)

Disclaimer: These expected questions are not a replacement to your study material in any way.



# INDIVIDUAL SUBJECT ( REGULAR + WORKOUT )

CA INTER JAN 26 EXAMS

# 30

**DAYS VALIDITY (BONUS)  
VALIDITY UPTO EXAMS**

ANY SUBJECT

# ₹999

- |                |                      |
|----------------|----------------------|
| ⦿ ACC(KARTHIK) | ⦿ IDT(AMIT)          |
| ⦿ LAW(KARTHIK) | ⦿ COSTING (TABISH)   |
| ⦿ DT (RAHUL)   | ⦿ AUDITING (NIVEDHA) |
| ⦿ DT(ANM)      | ⦿ FM(ANM)            |
| ⦿ DT (KOUSHIK) | ⦿ FM(KOUSHIK)        |
| ⦿ IDT(ANM)     | ⦿ SM(NIVEDHA)        |
| ⦿ IDT(LIJIL)   |                      |

