

Priority I (75-90 Marks)

- Ch-1 + SQC-1/SA 220 (Ethics) + SA 210 → 16-18 Marks
- Ch-2 Planning, Strategy & Program → 12 Marks
- Ch-3 Audit Documentation → 4-5 Marks
- SA 500 Series (excepts 530/520) + SA 260/265 + Assertions/Audit Trail → 20-25 Marks
- Ch-6 (Materiality, Sampling, SA 450) → 4-6 Marks
- Audit Report + CARO 2020 + Co. Audit → 12 Marks
- Bank Audit → 5-8 Marks
- Ch-4 & 5 (RAIC + Audit procedures) → 6-9 Marks

Priority II (30-40 Marks)

- Analytical Procedures → 4-5 Marks
- Cooperative Society → 4-5 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 → 1st Time [8 Sessions on YT] & 3 hrs detailed revision video)
Will release imp. topics list → join telegram channel
- Automated Environment → 5 Marks
- Internal Audit + SA 610 → 4-5 Marks

For all updates,

Join telegram channel: @clearcainterwithsk

Chapter	Sep'25	May'25	Jan'25	Sep'24	May'24
Ch-1 Nature, Scope & Objective	6	5	7	5	3
SA 210	5	4	2	3	-
SQC-1/SA 220	9	5	9	8	7
Ch-2	12	13	12	13	11
Ch-3 Audit Documentation	5	4	-	6	3
Ch-4 & 5 (Risk Assessment + Audit Procedures)	9	6	4	10	7
Ch-6					
SA 320	-	-	-	-	-
SA 530	4	-	-	7	-
SA 450	-	-	-	-	3
Ch-7 Automated Env	4	5	6	3	3
Ch-8 & 9 SA 500 Series (except SA 520/530)	16	24	20	13	12
Ch-10 SA 260/265	5	-	5	4	-
Ch-11 An Pro	-	-	-	-	-
Ch-12 Audit report	5	10	13	9	4
Ch-13 CARO + Co. Audit	3	4	-	3	3
Ch-14 Bank Audit	8	4	8	7	4

Ch-15 Govt Audit	5	6	-	-	-
Ch-16 Coop society	-	-	4	5	-
Ch-17 other audit					
Education	-	-	5	-	-
NGO	-	-	-	-	4
Lease	-	-	-	3	3
LLP	4	-	2	-	-
Club	-	-	-	-	-
Cinema	-	5	-	-	-
Ch-18 Audit of Items of FS					
Assertions	2	2	5	2	-
shares (Cos act)	-	2	-	2	4
A/c std	-	4	-	4	8
Disclosure	7	5	-	3	3
Audit procedure	7	11	11	8	3
Ch-19 Internal audit SA 610	2	-	5	-	3
Total	118	118	118	118	88*

*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 + Jan'26 [VERY Important for exam]

(Refer RTP/MTP Playlist on youtube → All new questions discussed)

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 → 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