

MUST Do Topics [80+ Marks]

Disclaimer: There are 3 days for Audit this time. It shall be better to cover all topics properly to score well in both MCQs & Descriptive part of the paper.

- 1) Standards on Auditing [50 Marks]
 - ✓ SA 240, 250, 260, 265, 299
 - ✓ SA 320, 330
 - ✓ SA 402, 450
 - ✓ SA 500, 505, 510, 540, 550, 560, 570, 580
 - ✓ SA 600, 610, 620
 - ✓ SA 700 Series

- 2) Professional Ethics [20 Marks]
 - ✓ Schedules (Clauses)
 - ✓ Council Guidelines
 - ✓ Initial Provisions

- 3) SQC-1/SA 220 [5 Marks]
- 4) PSU + Group Audit [5 Marks]
- 5) Bank Audit [6-7 Marks]
- 6) DD, Forensic & Investigation [5 Marks]
- 7) SA 800 Series/SRS/SAE [5 Marks]
- 8) CARO 2020 + NBFC Audit

Topic	MTP-1	MTP-2
SAs	55	46
PE	25	24
SQC-1/SA 220	5	8
CARO 2020		2
Bank Audit	7	11
Digital Audit	4	4
Emerging Areas	4	4
PSU Audit	5	5
SA 800 Series	5	
SRE	5	
SRS		5
SAE		5
Investigation		5
Forensic	4	
	119	119



Priority Questions List

Instructions:

- ✓ These questions are to be practiced in addition to Notes.
- ✓ Also cover QB Addendum file shared on Telegram Channel, "Clear CA with Shubham Keswani" covering RTP/MTP Nov-23 & RTP/MTP-1 May'24. Important for May-24 Exams.
- ✓ These are selected questions where students need interpretation skills.
- ✓ Other direct questions can be managed with content of Notes.
- ✓ Make sure you solve Case Studies & Integrated Case Scenarios of all topics included in QB in addition to descriptive questions mentioned below.

PS: Do solve ICAI MTP-2 after your 2nd/3rd Revision of Audit. You'll learn how to deal with paper in 3 hrs exam environment.

S No.	Topic	Descriptive Questions
1	Standards	
	SQC-1	Q1/2/5/6
	SA 220	Q4
	SA 240	Q1/7
	SA 250	Q2/3/4
	SA 265	Q1/2
	SA 299	Q1/2/3
	SA 320	Q1/2
	SA 330	Q3
	SA 402	Q1/3/4
	SA 500	Q1/3
	SA 501	Q2
	SA 505	Q2/3/5
	SA 520	Q1
	SA 530	Q4
	SA 540	Q1/2/7
	SA 550	Q3/5
	SA 560	Q1/5
	SA 570	Q1/3/4/7/9
	SA 580	Q4
	SA 600	Q2
	SA 610	Q1/3/5
	SA 620	Q1/2
	SA 700	Q1/2/3
	SA 701	Q2/6
	SA 705	Q3/4/5/6/7
	SA 710	Q1/2
	SA 720	Q1/2
2	Professional Ethics	Q8/9/10/13/15/19/20/21/23/24/27/30/31/35/36/38/39/40/41/46/47/49/53/61/65/68/72/73/80/83/85/88
3	Audit Planning	TYU Q2 + Q3/12
4	RAIC	TYU Q2/3/4/5 + Q5/8/10/11
5	Group Audit	TYU Q2 + Q3/7/12
6	Bank Audit	TYU Q1/2/3 + Q5/7/8/10/11/12/13/15/16/19/21/22
7	NBFC Audit	TYU Q1/2/3 + Q8/11/12



8	PSU Audit	TYU Q1/2 + Q6/8
9	Internal Audit	TYU Q1/2 + Q1/5/6/7/8 + SA 610 [Q7/8]
10	Due Diligence	Q3/6/7
11	Forensic Accounting	TYU Q1 + Q1/3/5
12	Investigation	Q1/3/6/8/12
13	Specialised Areas	Q1/2/4/5
14	Related Services	Q1/4/5
15	Review of Financial Info.	Q1/2
16	SAE	Q4
17	Digital Audit	[All direct ques → Notes Enough]
18	Emerging Areas	[All direct ques → Notes Enough]
19	CARO 2020	Q2/3/5/8/10/11
20	SA Add Ons	SQC-1/SA 220 Q1 SA 240 Q1/2 SA 250 Q1/2/3 SA 260 Q2/3 SA 299 Q1 SA 500 Q1 SA 501 Q1/2/3 SA 505 Q1 SA 510 Q1 SA 550 Q1 SA 560 Q1/2 SA 570 Q1/2 SA 600 Q1

Happy Learning 😊