

## CA Inter – Past Exam Trend Analysis

Page	Chapters Name	May 24	Sep 24	Jan 25	May 25	Sep 25	Jan 26
1	<b>Nature Objective &amp; Scope of Audit</b>	3	5	5	5	6	7
2	<b>Audit Plan, Strategy &amp; Programme. (SA 300)</b>	11	13	12	11	12	4
3	<b>Risk Assessment &amp; Internal Control</b>	10	13	10	13	13	11
3.1	SA 315 (& Risk & its components)	4				7	
3.7	SA 320						
3.10	Internal Control		8	4	8	2	7
3.16	Automated Environment	3	3	6	5	4	4
3.19	Internal Financial Control (Regulatory Requirement)	3	2				
3.20	SA 330						
4	<b>Audit Evidence</b>	11	16	16	12	18	11
4.1	SA 500	4	4	4	2	6	
4.7	SA 501	4	2	5	5	4	4
4.10	SA 505		3		5	2	
4.13	SA 510						
4.15	SA 520						
4.23	SA 530		7			6	2
4.20	SA 550			2			
4.31	SA 610	3		5			5
5	<b>Audit of Item of FS</b>	18	15	16	23	14	15
6	<b>Audit Documentation (SA 230)</b>	3	6		4	5	7
7	<b>Completion &amp; Review</b>	7	14	14	12	9	14
7.1	SA 560		4	2		2	5
7.4	SA 570		4	7	5	2	2
7.10	SA 580	4	2		7		5
7.13	SA 260			5			

7.15	SA 265		4	-		5	2
7.8	SA 450	3					
<b>8</b>	<b>Audit Report</b>	<b>7</b>	<b>10</b>	<b>13</b>	<b>14</b>	<b>10</b>	<b>9</b>
8.1	SA 700		5				
8.4	SA 701				5	5	
8.6	SA 705			4			
8.10	SA 706			4			5
8.12	SA 710			5			
8.16	SA 600	4					
8.14	SA 299		2		5		
8.20	CARO 2020	3	3		4	3	4
8.17	Company Audit (Sec 143)					2	
<b>9</b>	<b>Audit of Different Types of Entities</b>	<b>7</b>	<b>8</b>	<b>11</b>	<b>11</b>	<b>9</b>	<b>13</b>
<b>10</b>	<b>Audit of Banks</b>	<b>4</b>	<b>7</b>	<b>8</b>	<b>4</b>	<b>8</b>	<b>7</b>
<b>11</b>	<b>Ethics &amp; Terms of Engagement</b>	<b>7</b>	<b>11</b>	<b>13</b>	<b>5</b>	<b>9</b>	<b>20</b>
11.1	Ethics	3	8	9		4	4
11.6	SA 210		3	4			
11.9	SQC 1 & SA 220	4			5	5	16
	<b>Total</b>	<b>88</b>	<b>118</b>	<b>118</b>	<b>118</b>	<b>118</b>	<b>118</b>

### Some Patterns to Note:

- Some SAs have **0 marks** across all six attempts - like SA 320, SA 330, SA 510, SA 520.
- Internal Control shows an **alternative pattern** - marks go 8, then 4, then 8, then 2, then 7. It keeps Increasing and Decreasing between every other attempt.
- A few topics just **vanished** after one or two appearances - SA 505 (last seen May 24), SA 550 (last seen Sep 24), SA 260 (last seen Sep 24).
- Sampling (SA 530) shows up only in May and September attempts (with 7, 6, 2 marks). **In January papers, it's completely missing.**
- 3 Chapters - Audit Evidence, Audit of Financial Statements, and Risk Assessment - together make up **40-45% of the paper** almost every time. Focus here first.
- Audit Plan (SA 300) used to get 11-13 marks regularly, but in Jan 26 it **suddenly dropped** to just 4 marks.
- You can Revise all the Chapters with **Story Based Memory techniques** in Shakti Batch (Youtube - CA Chirag Garg Shakti Batch)
- For MCQ based Questions Practice and important analysis join Telegram Channel - CAWithChirag.