

Priority Topics [Target 60+]

Disclaimer: Better to cover all topics to score well in both MCQs & Descriptive part of the paper.

- 1) Standards on Auditing [35-40 Marks]
 - ✓ SQC-1 & SA 220
 - ✓ SA 210, 230, 240, 250, 260, 265, 299
 - ✓ SA 315, 320, 330
 - ✓ SA 402, 450
 - ✓ SA 500, 501, 505, 510, 520, 530, 540, 550, 560, 570, 580
 - ✓ SA 600, 610, 620
 - ✓ SA 700 Series
- 2) Professional Ethics [20 Marks]
 - ✓ Initial Provisions
 - ✓ Schedules (Clauses)
 - ✓ Council Guidelines
 - ✓ ESB Decisions
- 3) CARO 2020 & Emerging Areas [10 Marks]
- 4) PSU + Group Audit + Internal Audit [8-11 Marks]
- 5) SA 800 Series/SRS/SAE/SRE [12-14 Marks]
- 6) Bank & NBFC Audit [10 Marks]
- 7) DD, Forensic & Investigation [5 Marks]
- 8) Digital Auditing (4-6 Marks)

Topic	Jan'26	Sep'25	May'25	Nov'24	May'24
SAs	29	30	34	32	15
PE	25	24	20	22	17
SQC-1/SA 220	4	5	7	5	9
CARO 2020	5	8	5	7	5
Bank Audit & NBFC	11	9	14	11	4
Digital Audit	6	5	6	4	4
Emerging Areas (SDG + ESG)	6	6	5	6	5
Internal Audit	2	-	5	-	4
Group Audit	2	7	2	-	5
PSU Audit	5	4	4	8	-
SA 800 Series	5	5	-	5	4
SRE	4	9	4	4	5
SRS	-	-	4	5	5
SAE	4	-	4	5	-
Due Diligence	5	-	-	-	-
Investigation	-	4	-	4	5
Forensic	-	-	4	-	-
RAIC	5	2	-	-	-
Weightage	118	118	118	118	88*

Priority Questions List [Feb'26 edition of QB]

Instructions:

- ✓ These questions to be practiced in addition to Notes.
- ✓ These are selected questions that need interpretation skills.
- ✓ Other direct questions can be managed with Notes.
- ✓ Make sure you solve Integrated Case Scenarios of all topics included in QB in addition to descriptive questions mentioned below.
- ✓ In addition, you need to cover RTP/MTP New questions.
- ✓ File shared on telegram channel "Clear CA with Shubham Keswani"
- ✓ Gdrive link for additions (Notes & QB):

https://drive.google.com/drive/folders/1Wa485-8Q1oGXSZ-iqpvogci6NIK34zQp?usp=drive_link

S No.	Topic	Questions
1	SAs	
	SQC-1/SA 220	Q1,2,4,9,11,12,14,15,17,18,19,22
	SA 240	Q2,3,5,6
	SA 250	Q2,4,5
	SA 260	Q1
	SA 265	Q3
	SA 299	Q1,2,3,4
	SA 320	Q1,2
	SA 330	Q1,2
	SA 402	Q2,4
	SA 450	Q2
	SA 500	Q1,3
	SA 501	Q1,5,6,7,8
	SA 505	Q2,4,5
	SA 510	Q1
	SA 530	Q1,2
	SA 540	Q1,3,4,5
	SA 550	Q1,3,4
	SA 560	Q4,5,6
	SA 570	Q1,2,3,6,7,8,9,11,12
	SA 580	Q1,3
	SA 600	Q2,4,5
	SA 620	Q2,3,4,5
	SA 700	Q3
	SA 701	Q2,3,4
	SA 705	Q3-11
	SA 706	Q1-5
	SA 710	Q1,2,3
	SA 720	Q1,2,3
2	Professional Ethics	Q4,7,9,11,12b,13,16,23-29,32,34,38,40,41,45,46,49,50,56,57,59,61,62,64,65,66,71,72,76,77,80,81,86,90,91,92,93,96-98,100-104,107,111,112-114,116,119,121,123,124,125,127,128,130,132,133
3	CARO 2020	Q3-10,12-16
	Company Audit	Q2
4a	Audit Planning	TYU Q1-3
4b	Risk assessment	TYU Q1-3
5	Group Audit	TYU Q2 + Past exams Q2a,3,10,15,16

Must do Topics & Priority Questions [Apr'25/Feb'26 + Oct'24 Edition]

6a	Bank Audit	TYU Q1-3 + Past exams Q2,4,7-12,14,15,21,24,25
6b	NBFC	TYU Q1-3 + Past exams Q3,5,6,8,15
7	PSU	TYU Q1,2 + Past exams Q2,7-9,13
8a	Internal Audit	TYU Q1-3 + Past exams Q1b,3,4,6,8-10,13,14
8b	SA 610	Q1-5,7-9
9a	Due diligence	TYU Q1+ Past exams Q1,6
9b	Forensic	TYU Q1+ Past exams Q4-7
9c	Investigation	TYU Q1 + Past exams Q3,4,12,13
10	SA 800 Series	TYU Q2,4-6 + Past exams Q2,4,5
11	SRE 2400/2410	TYU Q2,4 + Past exams Q1-5
12	SAE	TYU Q1,3 + Paste exams Q3-6
13	SRS	TYU Q1,2 + Past exams Q1,2,6,7-10
14	ESG Assurance	Q2,3,4,7,8,9,10,14,15
15	Digital audit	TYU Q1-3 + Past exams Q3,8,9,10,11

Priority Questions List [Apr'25 edition of QB]

S No.	Topic	Questions
1	SAs	
	SQC-1/SA 220	Q1,2,4,9,11,12,14,15,17,18,19,22
	SA 240	Q2,3,5,6
	SA 250	Q2,4,5
	SA 260	Q1
	SA 299	Q1,2,3,4
	SA 320	Q1,2
	SA 330	Q1,2
	SA 402	Q2,4
	SA 450	Q2
	SA 500	Q1,3
	SA 501	Q1,5,6,7,8
	SA 505	Q2,4,5
	SA 510	Q1
	SA 530	Q1,2
	SA 540	Q1,3,4,5
	SA 550	Q1,3,4
	SA 560	Q4,5,6
	SA 570	Q1,2,3,6,7,8,9,11,12
	SA 580	Q1,3
	SA 600	Q2,4,5
	SA 620	Q2,3,4,5
	SA 700	Q3
	SA 701	Q2,3,4
	SA 705	Q3-11
	SA 706	Q1-5
	SA 710	Q1,2
	SA 720	Q1
2	Professional Ethics	Q4,7,9,11,12b,13,16,23-29,32,34,38,40,41,45,46,49,50,56,57,59,61,62,64,65,66,71,72,76,77,80,81,86,90,91,92,93,96-98,100-104,107,111,112-114,116,119,121,123,124,125,127
3	CARO 2020	Q3-10,12-16
	Company Audit	Q2
4a	Audit Planning	TYU Q1-3
4b	Risk assessment	TYU Q1-3
5	Group Audit	TYU Q2 + Past exams Q2a,3,10,15
6a	Bank Audit	TYU Q1-3 + Past exams Q2,4,7-12,14,15,21,24,25
6b	NBFC	TYU Q1-3 + Past exams Q3,5,6,8,15

Must do Topics & Priority Questions [Apr'25/Feb'26 + Oct'24 Edition]

7	PSU	TYU Q1,2 + Past exams Q2,7-9,13
8a	Internal Audit	TYU Q1-3 + Past exams Q1b,3,4,6,8-10,13
8b	SA 610	Q1-5,7-9
9a	Due diligence	TYU Q1+ Past exams Q1,6
9b	Forensic	TYU Q1+ Past exams Q4-7
9c	Investigation	TYU Q1 + Past exams Q3,4,12,13
10	SA 800 Series	TYU Q2,4-6 + Past exams Q2,4,5
11	SRE 2400/2410	TYU Q2,4 + Past exams Q1-5
12	SAE	TYU Q1,3 + Paste exams Q3-6
13	SRS	TYU Q1,2 + Past exams Q1,2,6,7-10
14	ESG Assurance	Q2,3,4,7,8,9,10
15	Digital audit	TYU Q1-3 + Past exams Q3,8,9,10,11

Priority Questions List

Oct'24 Edition (Coverage till MTP Nov'24)

S No.	Topic	Descriptive Questions
1	Standards	
	SQC-1	Q4/5/7/9/10/11
	SA 220	Q2,4
	SA 200	Q1,2
	SA 210	Q2
	SA 240	Q1/5
	SA 250	Q2/4/5
	SA 265	Q1/2
	SA 299	Q1/2/3
	SA 320	Q1/2
	SA 330	Q2/3
	SA 402	Q1/2/4/5
	SA 450	Q3
	SA 500	Q2/5
	SA 501	Q1/2/5/7
	SA 505	Q2/3/5/6/7
	SA 510	Q2/3
	SA 520	Q1
	SA 530	Q3/5
	SA 540	Q1/4/7/8/9
	SA 550	Q3/5/6
	SA 560	Q1/5
	SA 570	Q1/2/3/4/7/9/10/11
	SA 580	Q1
	SA 600	Q2/4/5
	SA 620	Q1/2/3/4
	SA 700	Q1/3/4
	SA 701	Q2/7/8
	SA 705	Q3/4/5/6/7/9/12
	SA 706	Q3/4/6
	SA 710	Q1/2
	SA 720	Q1
2	Professional Ethics	Q8/9/10/12/13/14/15/16/19/20/21/22/23/24/26/27/30/31/33/35/36/37/38/39/40/41/42/43/46/47/48/49/50/51/53/54/59/61/62/63/64/65/66/68/69/70/71/72/73/75/79/80/81/82/83/84/85/86/87/88/89/90/91/92/94/95/96/97/98/99/100/101/102/103/108/114/116/117
3	Audit Planning	TYU Q2 + Q3/12
4	RAIC	TYU Q2/3/4/5 + Q5/8/10/11/12
5	Group Audit	TYU Q2 + Q3/7/11/12/13/15
6	Bank Audit	TYU Q1/2/3 + Q1/5/7/8/10/11/12/13/15/16/19/21/22/23/24/25/26



Must do Topics & Priority Questions [Apr'25/Feb'26 + Oct'24 Edition]

7	NBFC Audit	TYU Q1/2/3 + Q8/11/12
8	PSU Audit	TYU Q1/2 + Q2/9/10/11/12/13
9	Internal Audit	TYU Q1/2 + Q1/4/5/6/7/8/9 + SA 610 [Q1/3/4/5/7/8/9]
10	Due Diligence	TYU Q1 + Q3/6/7
11	Forensic Accounting	TYU Q1 + Q1/3/5/6
12	Investigation	TYU Q1 + Q1/3/6/8/12
13	Specialised Areas	Q1/2/4/5/6
14	Related Services	Q1/4/5/6/7/9
15	Review of Financial Info.	Q1/2/6
16	SAE	Q4/5/6/7
17	Digital Audit	[All direct ques → Notes Enough]
18	Emerging Areas	Q6/7/9
19	CARO 2020	Q2/3/5/8/10/11/12/14 + Co. Audit Q2

Join telegram channel:

Clear CA With Shubham Keswani (Link: <https://t.me/ClearCAWithSK>)

Gdrive link of additions:

https://drive.google.com/drive/folders/1Wa485-8Q1oGXSZ-iqpvogci6NIK34zQp?usp=drive_link



Happy Learning ☺