

# MENTORIX EDU

**Priority List** – Paper 5 Auditing and Ethics

**CA Intermediate Jan'26 & May'26 Exams**

Document Type: Priority – Based Chapter Weightage & Analysis

Purpose: To guide students in effective preparation by analyzing topic-wise importance, past exam frequency, and weightage for CA Intermediate Paper 5 Auditing and Ethics Exam.

## **Highlights**

- Based on **last 5 attempts trend analysis**
- Categorized into High/ Medium/ Least Priority
- Includes Weightage and Past Exam Frequency
- Designed for strategic time allocation

Note: This is intended to help students prioritize efficiently. Every topic is important for conceptual clarity and exam success.

**Prepared By: Mentorix Edu Academic Team**

**Edition: October 2025**

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Contact: +91- 9778544342

## Priority List For CA Intermediate Jan'26 & May '26 Exams

### Paper 5 - Auditing and Ethics

S.No	Chapter	Priority Level (High/Medium/ Least)	Past Exam Frequency (Last 5 Attempts)	Weightage (%)
1.	Audit Strategy, Audit Planning and Audit Programme	<b>High Priority</b>	5/5	<b>55-65</b>
2.	Ethics and Terms of Audit Engagements		4/5	
3.	Risk Assessment and Internal Control		5/5	
4.	Audit Evidence		5/5	
5.	Audit of Items of Financial Statements		5/5	
6.	Complete and Review	<b>Medium Priority</b>	5/5	<b>30-40</b>
7.	Audit Report		5/5	
8.	Special Features of Audit of Different Type of Entities		3/5	
9.	Audit of Banks		3/5	
10.	Nature, Objective and Scope of Audit	<b>Least Priority</b>	5/5	<b>8-10</b>
11.	Audit Documentation		3/5	

## **POINTS TO BE NOTED**

1. Revision is the Key to Mastering Audit.
2. This Priority List is based on the recurrence of questions from the Last five attempts and serves only as a guideline to help and prioritize study efforts.
3. The Classification into High, Medium, and Least Priority is meant to assist in deciding where to begin, how to allocate time, and not as a suggestion to skip or leave any topic entirely



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