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CA PRADNYA MUNDADA

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What Our Students have to say....

Shreeya Pawar

Mam you really have great grip on the subject... Made it worth.. You also give small small details which are important but aren't in book... Thank you IndigoLearn

Mahipalreddy

Excellent.... saying tq is not enough... loved it...lots of tallent... especially animation!

SANSKRITI BADRI

The audit teacher is truly Incredible and the only reason I got such high marks

Hruthik

Thankyou indigo learn team
For this wonderful classes..

Ali

I've purchased your SA lectures for final ma'am. You're the only audit faculty whose teaching I love and understand. You've a way to make things easy and understandable. Thanks you so so so much!!!

Sahil Agarwal

Hi,I've taken audit classes from CA Prandhya Ma'am. The classes were really helpful and I could achieve this score due to the classes. Thank you so much for the classes.

Vartika khanna

Thank u so much for Audit Classes
Very well explained

Aishwarya Bajaj

Crisp, clear and precise! Best classes for SAs. Totally worth investing your time onto these lectures Thank you so much.

Mansi Jobanputra

Very nice lectures.
Crisp, clear and nicely explained

Yashu

Thank you ma'am simple and easy explanation and also covered with beautiful examples Easy to understand.

Dinoe

Well explained, thanks mam for the lectures!

CA Inter - Paper 5: Auditing and Ethics
CHAPTER WISE WEIGHTAGE - BASED ON PAST EXAM ANALYSIS (Excl. MCQs)

S. No.	CHAPTER NAME	Sep-25	May-25	Jan-25	Sep-24	May-24	Avg Weightage (excl. MCQ)	ICAI Weightage(incl MCQ)
1	Nature, Objective & Scope of Audit	4	5	5	3	3	4.00%	4-6%
2	Audit Strategy, Audit Planning and Audit Programme	10	4	10	11	11	9.20%	8-12%
3	Risk Assessment and Internal Control	9	5	8	11	10	8.60%	8-12%
	Total	23	14	23	25	24		
4	Audit Evidence	8	15	19	14	22	18.20%	12-18%
5	Audit Documentation	5	4	0	4	0		
	Total	13	19	19	18	22		
5	Audit of Items of Financial statements	10	13	10	7	12	10.40%	12-20%
7	Completion and Review	5	10	5	8	3	6.20%	8-12%
8	Audit Report	10	14	13	6	6	9.80%	8-12%
	Total	25	37	28	21	21		
9	Special features of Audit of Different type of Entities	9	5	9	6	7	11.80%	12-18%
10	Audit Of Banks	4	4	0	11	4		
	Total	13	9	9	17	11		
11	Ethics and Terms of Audit Engagements	14	9	9	7	10	9.80%	8-10%
	Grand Total	88	88	88	88	88		

* Questions with internal choice

NOTE 1: Weightage of Optional questions has been taken in calculations; **2:** MCQs are not considered in calculation. Only theory paper weightage has been taken.

QUESTION No.	Sep-25				May-25				Jan-25				Sep-24				May-24			
	Chapter	Topic	M		Chapter	Topic	M		Chapter	Topic	M		Chapter	Topic	M		Chapter	Topic	M	
1 (a)	Audit Strategy, Audit Planning and Audit Programme	Audit programme- basis for audit evidence	5		Audit Evidence	Concept of sufficient and appropriate audit evidence	5		Audit Strategy, Audit Planning and Audit Programme	Framing Audit Strategy and SA 300 NTE of Risk assessment Procedures	5		Completion and Review	SA 560- Sunsequent Events	4		Audit Strategy, Audit Planning and Audit Programme	Consideration for preparing Audit Programme	4	
1 (b)	Risk Assessment and Internal Control	Combined assessment of Inherent Risk, Control Risk and Detection Risk	5		Risk Assessment and Internal Control	Types of Controls in Automated Environment	5		Audit Evidence	SA 501- Segment Information	5		Audit Evidence	SA 530- Sample Selection methods	4		Audit of Items of FS	Valuation of Inventory	4	
1 (c)	Audit Evidence	SA 501- Physical verification of inventory	4		Audit Documentation	Completion Memorandum	4		Risk assessment and Internal Control	Inherent Limitation of Internal Control	4		Nature, objective and Scope of Audit	Scope of Audit	3		Risk assessment and Internal Control	Internal financial controls- reporting	3	
1 (d)													Audit Report	CARO 2020, Clause (vii)	3		Ethics and Terms of Engagements	SQC-1 Assembly of final audit file	3	
OPTIONAL (4 of 5)																				
2 (a)	Completion and Review	SA 265- Communicating deficiency in internal control	5		Nature, Objective and Scope of Audit	Engagemnet and Quality Control Standards	5		Nature, objective and Scope of Audit	Types of Assurance Engagements	5		Risk assessment and Internal Control	SA 330- Test of Controls	4		Risk assessment and Internal Control	Risk assessment procedure- Inquiry	4	
2 (b)	Audit Report	Communication of Key Audit matters- SA 701	5		Completion and Review	Operating Indicators for validity of material uncertainty that cast doubt on entity's Going Concern	5		Ethics and Terms of Engagements	Threats to Independence	5		Audit of Banks	Verification of Advances	4		Audit Evidence	SA 501- Existence and Completeness of Claims and Litigation	4	
2 (c)	Nature, Objective and Scope of Audit	Matters to be examined to ensure FS are not misleading	4		Audit Report	Clause (x) of Para 3 of CARO 2020	4		Audit Evidence	Sufficient and Appropriate evidence	4		Audit of Items of FS	Schedule III disclosures	3		Nature, objective and Scope of Audit	Inherent Limiations of Audit	3	
2 (d)													Audit Strategy, Audit Planning and Audit Programme	Relationship between audit strategy and audit program	3		Audit Strategy, Audit Planning and Audit Programme	Factors significant in directing engagement teams efforts	3	
3 (a)	Audit Report	Reporting u/s 143(3)(i) and CARO applicability	5		Audit of Items of Financial Statements	Audit of Sales	5		Audit of Items of FS	Verification of Intagibe assets	5		Risk assessment and Internal Control	Components of Internal control	4		Audit Strategy, Audit Planning and Audit Programme	Nature of Audit Planning	4	
3 (b)	Ethics and Terms of Engagement	Revision in terms of Audit engagement letter- SA 210	5		Audit Report	AA 701- Key Audit matters	5		Audit Evidence	Analytical Procedures	5		Audit Documentation	Documents which need not be part of Audit Documentation	4		Audit Evidence	SA 580- Writtem Representation	4	
3 (c)	Audit of Banks	NPA classification	4		Ethics and Acceptance	SA 210- Preconditions for an audit	4		Audit Report	SA 705- Disclaimer of opinion	4		Audit of Banks	Prudential norms for Asset Classification	3		Risk assessment and Internal Control	Automated v/s Manual Controls	3	
3 (d)													Audit Evidence	SA 530- Use of statistical sampling	3		Audit Evidence	SA 610- Co-ordination between IA and EA	3	
4 (a)	Audit Documentation	Types of audit documentation	5		Audit Evidence	SA 505- External Confirmation	5		Audit Evidence	SA 610- Using the work of Internal Auditor	5		Audit Strategy, Audit Planning and Audit Programme	Benefits of Audit Strategy	4		Audit Evidence	SA 530- Audit Sampling	4	
4 (b)	Ethics and Terms of Engagement	SQC 1- Assessing the integrity of management	5		Ethics and Acceptance	SA 220- Quality control elements	5		Audit of Items of FS	Assertions	5		Audit of Items of FS	Verification of PPE	4		Audit Evidence	SA 600- Using the work of Other Auditors	4	
4 (c)	Audit Evidence	SA 530- Methods of statistical sampling	4		Audit of Items of Financial Statements	Audit of Trade Receivables	4		Audit Report	SA 706- EOM Paragraph	4		Audit Report	SA 700- wordings for unmodified opinion	3		Audit Report	CARO 2020, Clause (iii)	3	
4 (d)													Special features of Audit of Different types of entities	Audit of Co-operative Societies	3		Audit Evidence	SA 520- Analytical Procedure	3	
5 (a)	Audit Strategy, Audit Planning and Audit Programme	Factors determing NTE of Direction, Supervision and Review and Revision of Audit plan.	5		Audit Report	SA 299- Joint Audit- Advantages of Joint Audit	5		Audit Strategy, Audit Planning and Audit Programme	Documentation as per SA 300	5		Audit Strategy, Audit Planning and Audit Programme	Use of Audit Programme	4		Audit of Items of FS	Audit of Shares issued at Discount	4	
5(b)	Audit of Items of financial statements	Verification of Borrowings	5		Completion and Review	SA 580- Written Representation	5		Completion and Review	Communication of matter with TCWG	5		Audit Evidence	Management Expert	4		Audit of Items of FS	Verification of PPE	4	
5(c)	Special features of Audit of Different types of entities	Auditors duty regarding audit of LLP	4		Audit of Banks	Calculation of Drawing power	4		Special features of Audit of Different types of entities	Audit of Co-operative Societies	4		Risk assessment and Internal Control	Digital Audit	3		Ethics and Terms of Engagement	Violation of Fundamental Principles	3	
5(d)													Ethics and Terms of Engagement	SA 210- Contents of Engagement Letter	3		Audit Report	CARO 2020, Clause (xii)	3	
6 (a) or	Audit of Items of Financial statements	Presentation and disclosure of Inventory as per Sch III	5		Audit Evidence	SA 501- Physical verification of inventory	5		Special features of Audit of Different types of entities	Audit of Educational institutions	5		Audit Of Banks	Prudential norms for asset classification and provisioning	4		Ethics and Terms of Engagement	SA 220- EQCR	4	
6 (a)													Completion and Review	SA 265- Deficiency in internal controls	4		Special features of Audit of Different types of entities	Audit of NGO	4	
6 (b)	Special features of Audit of different types of entities	Government Audit- Audit of stores and stock	5		Special features of Audit of different types of entities	Audit of Cinema hall- Internal controls	5		Audit Report	SA 710- Comparative Financial statements	5		Ethics and Terms of Engagement	Fundamental Principles- Confidentiality	4		Audit Of Banks	Prudential norms for asset classification	4	
6(c) OR	Risk assessment and Internal Control	ROMM in IT environment	4		Audit Strategy, Audit planning and Audit programme	SA 300- Reporting objectives in Audit strategy	4		Ethics and Terms of Engagement	Violation of Fundamental Principles	4		Audit Evidence	SA 505- Positive confirmation requests	3		Completion and Review	SA 450- Evaluation of Misstatement identified during the course of Audit	3	
6 (c)	Ethics and Terms of Engagement	Threats to independence	4		Audit of items of financial statements	Presentation and Disclosure assertion w.r.t. Sec 135 of Companies Act (CSR)	4		Risk assessment and Internal Control	Test in Automated Environment	4									
6 (d)													Special features of Audit of Different types of entities	Audit of Leasing Companies	3		Special features of Audit of Different types of entities	Audit of Leasing Companies	3	
			88				88				88				88					88