CA Inter Audit

1) **Concept Clarity is Must** - Most of you might have done classes for audit, so you have concept clarity and overall subject knowledge. However there might be chances that u may have missed few lectures or were unable to understand some concepts. To excel in Audit, Concept clarity is must & therefore I would request you to clear all your doubts and queries and gain concept clarity.

2) **Reference Books** – You should study the entire Study Material, Practise Manual, RTP's, & MTP's once before appearing for exams as ICAI makes question paper from the materials provided by ICAI. You can use the books provided by your classes for Revision. I would suggest to you to avoid other authors book at this time as it will create confusion.

3) **Presentation in Exams** – You should use the technical words and phrases used in ICAI materials. Use the following tips while writing exam paper –

- Start with question number which you feel you know the answers very well. It will create good impression on the examiner. You can start with Q5 or Q7 as per your choice. (However, you should write sub-questions in order i.e. a,b,c,d in order. You can change the order of Main question number i.e. 1 to 7 but not the sub-questions under them)
- Use charts alongwith your answer. Always make a habbit of preparing chart and then describe the chart in brief. It helps examiner to assess your answer easily. However do no waste time to create chart in answers where it is not possible to create charts. Make only those charts that are available in your study materials.
- Always underline technincal words and phrases and start new point after leaving 1 line. Start new question on new page, even the sub-questions should be started on new page. (Make a habbit of drawing slant line on the remaining blank page. It gives an indication to the examiner that the answer is complete and the page was not left blank to complete tha answer later)
- Quote proper SA & AS with their Title in inverted comma's (" ").

- Try to remember the sections of Companies Act 2013 as very sections are being used in Audit paper. Avoid quoting wrong section.
- Always go through Accounting Standards notes before Audit exams. It will help you a lot.

4) **Number of revisions** – Always try to do 2-3 revisions before appearing for your exams alongwith test series. Do not skip test series before exams, it will boost your confidence and will help you to analyse where you can improve and where you are lacking.

Best of Luck

- Prof CA Jeet Jain