

## **INTERVIEW QUESTIONS FOR CA ASPIRANTS**

### **General Questions**

- 1) Tell a word which describes you? Or tell something about you
- 2) Why did you choose CA as a career?
- 3) Tell something about your area of Interest?
- 4) You have comparatively scored less in \_\_\_ subject, any particular reason?
- 5) Why our firm/company should hire you?
- 6) Tell us about your ability to work under pressure?
- 7) What is your priority? Company or Money?
- 8) What habit have you recently picked up?
- 9) What was your greatest achievement?
- 10) Your views on choosing regular college while pursuing CA?
- 11) Are you a traveler, or will you be able to travel? (If you want to go to outstation audits, then answer positively)
- 12) What is Tally? How does it work? Do you have practical exposure in it?
- 13) Why do you want to join \_\_ particular domain?
- 14) Why do you want to join us? (Always read about the company's history/ achievements etc)
- 15) What are your expectations from us?
- 16) Will you be able to work for long hours?
- 17) Tell us about the most difficult situation you have faced? How did you tackle it?
- 18) Do you believe you possess leadership qualities?
- 19) How do you plan to manage your studies with the hectic articleship schedule?
- 20) Are you comfortable working beyond normal working hours?
- 21) How did you utilized your time after appearing CA INTER exams until now?
- 22) Share your strengths or weaknesses
- 23) Discuss about the Government's recent action on cryptocurrency? How do you see it?
- 24) Should we enhance the use of Artificial Intelligence (AI)? Will it harm market or jobs?
- 25) Name some newly emerged technologies in the market.
- 26) What is your view on the New CA COURSE?

### **AUDIT BASED**

- 27) What are the causes of differences between Cash book, and bank book?
- 28) Can you explain what an Internal Audit is?
- 29) Define cash flow statement?
- 30) How would you audit rent expense to show the profit and loss of the assets?
- 31) What is CARO 2020? Why it was introduced?
- 32) Explain External confirmations. Why are they needed?
- 33) How would you perform an audit of a manufacturing Industry?
- 34) Provide a complete overview of the process of conducting an audit?
- 35) What are the recent changes in the financial statement presentation?
- 36) Define sampling technique.
- 37) What is MRL?

- 38) Discuss the four pillars of BRS?
- 39) Describe AS 19/18/22/26/4.. (Any )
- 40) Why is closing stock part of both trading and balance sheet?
- 41) May be some Journal entries can be asked
- 42) Why do we need accounting standards?
- 43) Explain the applicability of accounting standards, and IND-AS.
- 44) Define qualifying asset, and how it is valued?
- 45) When is revenue recognized as per AS-9?
- 46) Who are the related parties as per AS-18?
- 47) What challenged you think you can face while audit?
- 48) Explain deferred taxes. And how they are treated?
- 49) Describe various methods of amortization of Intangible assets.
- 50) How is EPS Calculated?
- 51) What is the basis/methods of Inventory valuation as per AS-2? (Asked from me while KPMG Interview)
- 52) Describe monetary and non-monetary items.
- 53) How do we account for changes in foreign exchange rates?
- 54) What does not form part of cost as per AS-2?
- 55) Provide a brief description of SA-505 AND SA 230
- 56) Define audit evidence, and provide a brief on SA 500
- 57) How would you vouch for rent paid?
- 58) Explain materiality and performance materiality.
- 59) How would you perform cut-off procedures?
- 60) Why is audit programme necessary?
- 61) What are the recent changes in reporting requirement?
- 62) Explain the limits, and applicability of Cost Audit
- 63) Who can be the Internal auditor?
- 64) Tell the latest news on auditor you heard.
- 65) What are AC2/10 etc under EPFO?
- 66) Is it mandatory to deduct EPF of an employee? If not, what is the limit?
- 67) Tell the due date of depositing the EPF, and ESIC payments

## **TAXATION BASED**

- 68) What are latest amendments in taxation?
- 69) What are your expectations in the upcoming budget?
- 70) How are assets classified as long-term or short-term for the calculation of Capital Gains
- 71) What are the tax rates under different sections of capital gain
- 72) Explain the concepts of Inter-head or Intra head set offs
- 73) Explain the accounts payable cycle
- 74) Suppose you paid an amount to a resident outside India without deducting TDS, on which TDS was supposed to be deducted. What are the implications for the same?
- 75) You may be asked about the provisions for TDS
- 76) What deductions are available under house property?

- 77) Explain the deductions TTA/TTB/ C etc.
- 78) How many types of GST Acts are there?
- 79) Conditions for claiming ITC
- 80) Explain the manner of utilization of ITC under GST
- 81) Tell the last date of payment of TDS
- 82) Which forms are used for TDS returns?
- 83) What is the timeliness for filing TDS returns?
- 84) What is the Interest on delayed payment?
- 85) Is there penalty/fine/Interest when TDS is not deducted when deductible?
- 86) Do you required to File your own Income tax return when you join CA Articleship?
- 87) Is TDS is charged on GST amount?
- 88) You are paying an Interest to bank; under which section will you deduct TDS? (If applicable)
- 89) What are the implications of not filing TDS returns?
- 90) A Company have received an amount of 2,99,999 in cash, is it an issue?
- 91) Differentiate between TDS, and the advance tax
- 92) Your views on the future of Transfer pricing?
- 93) Discuss 5 methods of Transfer pricing?
- 94) What is arm-length price?
- 95) What is the difference between Tax saving, and Tax evasion?
- 96) What are your views on the recent notice issued on \_\_\_\_\_ Company?
- 97) Is it mandatory to deduct TDS on salary?
- 98) Do TDS is deductible on diesel expense for any transportation company?
- 99) Suppose, an entity has deducted TDS, but not yet deposited it with the government, what are the implications?
- 100) Types of GST Returns and their due dates (Annual return-GSTR-9)

***A special note for all the aspirants who are reading the questions till here, if you are facing any issue in the questions provided above, then kindly drop a text to me on LinkedIn, with your respective ID:***

***Your ID = "Your date of birth"\_2024***

*"Dear students! I hope that you liked the content presented in this section. Kindly connect with me on the provided profile id below, and kindly connect with **"CHARTERED CONNECTS"**, for some professional content for your prosperous future" – Deepanshu Jindal*

**LINKS TO BE IN CONTACT**

**EMAIL: [DEEP786JINDAL@GMAIL.COM](mailto:DEEP786JINDAL@GMAIL.COM)**  
**LINKEDIN: [@DEEPANSHU \(DEEP\) JINDAL](#)**  
**PAGE: ["CHARTERED CONNECTS"](#)**