

Chartered Accountant interview checklist

Most CA hiring runs as a short HR screen, one or two technical rounds with a finance manager or audit partner, and sometimes a case or Excel test before a final round with the CFO or senior partner.

10 QUESTIONS TO PRACTISE OUT LOUD

1. How do you reconcile GSTR-2B with the purchase register, and what do you do with the differences?

What it checks: Whether you have actually done input tax credit reconciliation month after month and know how to act on mismatches, not just define the returns.

2. Tell me about a time you found a significant error close to a reporting deadline.

What it checks: How you handle pressure and bad news: whether you escalate early, fix the root cause and stay honest with the client or management.

3. Why do you want to move from practice to an industry role?

What it checks: Whether your move is a considered choice with realistic expectations about industry work, not just an escape from audit season.

4. What is the difference between Ind AS and the older Accounting Standards, and which companies must follow Ind AS?

What it checks: Basic conceptual clarity: that Ind AS is converged with IFRS, uses fair value more widely, and applies to listed and larger companies and their group entities.

5. Describe a time a client pushed back on an audit adjustment you proposed.

What it checks: Your professional scepticism and communication: whether you can hold your position with evidence while keeping the relationship workable.

6. What salary do you expect as a newly qualified CA?

What it checks: Whether you have researched the market and can give a reasoned range without being rigid or underselling yourself.

7. How would you plan the statutory audit of a mid-size manufacturing company?

What it checks: Whether you plan with risk and materiality in mind, following the Standards on Auditing, rather than ticking the same checklist on every client.

8. How did you manage client work during articleship while preparing for your exams?

What it checks: Time management, reliability and whether you honoured client commitments during busy season rather than disappearing before exams.

9. What is your notice period, and can you join before your firm's audit season ends?

What it checks: Your honesty about notice terms and whether you will leave your current employer responsibly, which tells them how you would treat them.

10. Explain the five-step model for revenue recognition under Ind AS 115 with an example.

What it checks: Whether you can apply the model to a real contract, especially identifying performance obligations and allocating price, instead of just reciting the steps.

TIPS FOR THIS INTERVIEW

- Revise the standards you actually used in articleship, such as Ind AS 115, 116, 109 and 12, and prepare one real example for each.
- Keep two or three stories ready from audit or tax work with actual amounts, the finding and what changed, since partners ask follow-ups on specifics.
- Practise Excel live: VLOOKUP or XLOOKUP, pivot tables, SUMIFS and a basic reconciliation, because many firms give a short practical test.
- Read the company's latest annual report before the interview and note one accounting policy, one key audit matter and one number you can discuss.

THE DAY BEFORE

- ☐ Confirm the time, venue or video link and the interviewer's name
- ☐ Plan your route and leave time for traffic, or test your camera, microphone and internet
- ☐ Keep copies of your resume, ID proof, certificates and photographs in a folder
- ☐ Iron your clothes and charge your phone and laptop
- ☐ Do one final run-through of your introduction, then stop and rest

ON THE DAY

- ☐ Arrive 15 minutes early, or log in 5–10 minutes early for a video call
- ☐ Greet everyone politely, including the receptionist or coordinator
- ☐ Listen to the full question, pause, then answer in a clear structure
- ☐ Take brief notes of names and key points
- ☐ Ask your prepared questions and confirm the next steps before you leave