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THE AI AUDIT STUDIO FOR MODERN CA FIRMS

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From books and bank statements to reconciliations, scrutiny, tax audits, working papers and review — CORAA brings the complete audit workflow into one secure, connected workspace.

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Bank reconciliation · GST, TDS & TCS recon · Full-population scrutiny · 30+ working papers · Form 3CD · CARO 2020 · Schedule III · No per-seat pricing

THE COMPLETE AUDIT WORKFLOW · BUILT FOR INDIA

01 Full-Population Audit Intelligence

Every ledger. Every voucher. Every journal entry. No sampling bias.

- ✓ **SA 240 Journal Entry Testing** — Benford's Law · Duplicate · Round-amount · Weekend/holiday · Year-end · Structuring patterns · 100% of transactions
- ✓ **Ledger Scrutiny** — Six-layer behavioural analysis of every ledger across the year. Concentration risk flagged at >25% per party
- ✓ **SA 530 Sampling** — MUS · PPS · Stratified · Key-item · Properly sized, never a flat percentage
- ✓ **Opening Balance Verification** — Ties this year's opening to prior-year closing · Flags any silent adjustment

03 Tax & Statutory Audits, Connected

Form 3CD · CARO 2020 · Schedule III — from the same audit data.

- ✓ **Form 3CD (Sec 44AB)** — Clause 21(b) threshold · Clause 34(a) TDS chart fed directly by the TDS engine
- ✓ **CARO 2020** — All 21 clauses auto-filled from upstream evidence. Auditor can override any clause
- ✓ **TDS 12-Check Engine** — Sec 201(1A) · 234E · 206AB non-filer · Sec 194R/194T · 26Q/26AS recon
- ✓ **GST & TCS** — ITC vs GSTR-2A/2B · RCM identification · GSTR-9/9C annual tie-out

02 Reconciliations That Close the Gaps

Bank, GST, GSTR-2B, TDS, 26AS, TCS, PF, ESI and books-to-ledger.

- ✓ **Bank Reconciliation** — Every exception surfaced with traceability back to the underlying transaction. Every mismatch, every party, every period
- ✓ **GST & TDS** — ITC vs GSTR-2A/2B · RCM identification · 26Q/26AS recon by PAN/TAN · TCS reconciliation · GSTR-9/9C annual tie-out
- ✓ **PF / ESI** — Statutory due compliance · Sec 41(1) cessation-of-liability identification
- ✓ **Books-to-Ledger Tie-out** — Trial balance reconciled line by line to every sub-ledger · No manual aggregation

04 30+ Working Papers, in Parallel

Balance sheet, P&L, findings, misstatement schedules, review documentation.

- ✓ **Balance Sheet & P&L WPs** — Cash, Receivables, Payables, Inventory, Fixed Assets, Revenue, Finance Cost, Ratios workbook
- ✓ **Schedule III & Business Understanding (SA 315)** — Every caption backed by ledgers · KMP · Related parties · Going concern
- ✓ **SA 450 → Opinion** — Resolved / Caveat / Uncorrected Misstatement / Material Weakness · 3CA/3CB templates
- ✓ **SQM 2 / EQCR & Sign-off Ladder** — Draft → Reviewed → Signed (partner + UDIN) → Filed (ITD ack number)

ICAI Member Pricing — 60% Concession

Offer period: 16 Sep 2026 – 15 Sep 2029

AUDIT CREDITS	ICAI PACKAGE PRICE	STANDARD PRICE
10 audits	₹12,000	₹30,000
25 audits	₹28,500	₹71,250
50 audits	₹54,000	₹1,35,000
100 audits	₹1,02,000	₹2,55,000

- ✓ **First two audits free**
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