

Chapter-wise Lecture Plan of Final Audit - Regular Batch

(For Sep. 25 / Jan., May and Sep. 2026 Exams)

Lecture No.	Chapter No. and Name	Topics Covered	Durations	Size (MB)
1	Introductory Lecture	Intorudctory Topics - EQCS, Code of Ethics and Misc. Topic	02:30:59	497
2	Ch. 19 - Professional Ethics & Liabilities of Auditors	Fundamental Principles, Threats & Safeguards	02:48:26	532
3A		NOCLAR & Provisions of CA Act, 1949	02:34:57	540
3B		COP and Disciplinary Procedure	02:31:14	545
4		First Schedule of CA Act, 1949 (Clauses 1 to 5 of Part I)	02:43:32	582
5		First Schedule of CA Act, 1949 (Clause 6 and 7 of Part I)	02:38:05	607
6A		First Schedule of CA Act, 1949 (Clauses 8 to 12 of Part I)	02:53:27	615
6B		First Schedule of CA Act, 1949 (Part 2, 3 and 4)	01:55:31	399
7		Second Schedule of CA Act, 1949 (Part I)	02:27:27	465
8A		Second Schedule (Part 2 and 3) & Council General Guidelines, 2008	02:13:36	455
8B		Council General Guidelines, 2008 & Decisions of ESB	02:10:45	503
9		Misc. Topics - Guidelines for Networking, Advertisement, Corporate Form of Practice and Self Regulatory Measures	01:56:20	384
10	Ch. 1 - Quality Control	SQC 1	02:46:59	539
11		SQC 1 and SA 220, Mecahnism for Review of QC	02:33:36	572
12	Ch. 2 - General Auditing Principles and Auditor Responsibilities	SA 240	02:50:57	567
13		SA 250 & 260	02:48:36	528
14A		SA 299 & 402	02:45:59	506
14B		SA 200, 210 & 230	02:39:03	591
15	Ch. 3 - Audit Planning, Strategy and Execution	Basics & SA 600	02:36:31	510
16		SA 610 & SA 620	02:44:22	493
17		SA 620 & SA 520	02:35:22	493
18A		SA 540	02:47:47	610
18B		SA 450	00:50:33	178
19	Ch. 4 - Risk Assessment & Internal Control	Audit Risk; Risk Based Audit Approach; IC	02:47:17	572
20		Internal Control - Assessment etc. & SA 265	02:21:54	534
21		SA 330 and IC Frameworks	02:26:38	438
22A	Ch. 5 - Audit Evidence	SA 500 & 501	02:34:48	614
22B		SA 505 & 510	01:59:05	419
23		SA 530 & 550	02:05:29	421
24A	Ch. 6 - Completion and Review	SA 560 and 580	02:26:30	504
24B		SA 570	02:16:54	456
25A	Ch. 7 - Reporting	SA 700	02:50:00	575
25B		SA 705 & 706	02:48:02	554
26		SA 701 & 710	02:37:52	514
27A		SA 720 & Reporting under Companies Act, 2013	02:37:01	583
27B		Reporting under Companies Act, 2013	01:19:30	266
28		CARD, 2020	02:38:28	539
29		CARD, 2020	02:27:48	495

Lecture No.	Chapter No. and Name	Topics Covered	Durations	Size (MB)
30A	Ch. 8 - Specialised Area	SA 800	01:03:04	223
30B		SA 805	01:08:06	278
30C		SA 810	01:23:42	290
31A	Ch. 9 - Related Services	SRS 4400	01:15:54	230
31B		SRS 4410	01:29:50	401
32A	Ch. 10 - Review of Financial Info.	SRE 2400	02:31:42	579
32B		SRE 2410	01:41:31	327
33A	Ch. 11 - PFI and Other Assurance	SAE 3400	01:59:15	420
33B		SAE 3402	01:36:09	328
33C		SAE 3420	01:39:47	319
34A	Ch. 12 - Digital Auditing & Assurance	Introductory Topics	01:57:01	410
34B		Identifying Risks of IT	01:13:53	237
35A		Cyber Risks	01:54:08	375
35B		Emerging Technologies	00:33:24	100
36A		Automated Tools	01:16:48	248
36B		Next generation Audit	00:54:14	188
37	Ch. 13 - Group Audits	Concept of CFS and Auditor's Consideration - Responsibilities and Planning	02:32:27	554
38		Auditor's Consideration - General & Special; Reporting Consideration	02:31:21	536
39A	Ch. 14A - Audit of Banks	Introductory Topics & Internal Control	02:21:55	486
39B		Verification of SLR	01:09:13	241
40A		Verification of Investments	00:51:54	167
40B		Verification of Advances (Part I)	00:59:19	236
40C		Verification of Advances (Part II)	01:44:37	446
41A		Verification of Other Assets	00:41:26	161
41B		Verification of Capital & Other Liabilities	01:51:30	341
41C		Reporting and Concurrent Audit	01:35:01	339
42	Ch. 14B - Audit of NBFC	Types of NBFC, Registration and Regulation of NBFC, Prudential Norms, Audit Procedure, Classification of Fraud, Audit Check List	03:37:43	794
43		NBFC Auditor's report RBI Directions; CARD, 2020, Ind-AS and Sch. III	01:34:08	340
44A	Ch. 15 - Audit of PSU	Basics of PSU Audit, Types of CAG Audit - Financial and Compliance	02:35:03	458
44B		Types of CAG Audit - Performance, Comprehensive and Propriety	02:39:16	475
45A	Ch. 16 - Internal Audit	Basics of Internal Audit	02:25:06	467
45B		Performing Internal Audit Engagement; IA Reports & Misc. Topics	02:06:58	412
46	Ch. 17 - Due Diligence, Investigation & Forensic Accounting	Due Diligence, Basics of Investigation (Meaning, Steps, issues etc.)	02:38:44	479
47		Varioius Types of Investigation and Investigation of Frauds	02:15:07	497
48		Forensic Accounting	02:07:00	432
49	Ch. 18 - SDG And ESG Assurance	Sustainability, SDG, Sustainable & Integrated Reporting; BRSR	01:54:56	463
50		9 Principles of NGRBC; Assurance in BRSR	01:32:59	308
Total Durations & Size			159 Hrs.	33 GB

Link for Resources (Revision Videos, MTPs, Amendments, Charts, etc.)

1	Youtube Channel	https://www.youtube.com/@altclassesca9193	 CA Pankaj Garg
2	Telegram Channel	https://t.me/altclasses	
3	Whatsapp Group for Doubts	https://chat.whatsapp.com/LSDM362gJy2ErmRgTi7ceA	
4	LMS Link	https://altclasses.in/knowledge-forum-ca-final/	
5	Contact Number	9319805511, 7206941195	
6	Website Link	https://altclasses.in/	