

Chapter-wise Tentative Lecture Plan of Final Audit - Regular Batch

(For Jan., May & Sep. 2026 Exams)

Lecture No.	Chapter No. and Name	Topics Covered	Scheduled Date
1	Introductory Lecture	Intorudctory Topics - EQCS, Code of Ethics and Misc. Topic	22.09.2025
2	Ch. 19 - Professional Ethics & Liabilities of Auditors	Fundamental Principles, Threats & Safeguards	23.09.2025
3		NOCLAR, Membership and CDP and Disciplinary procedure	24.09.2025
4		First Schedule of CA Act, 1949 (Clauses 1 to 5 of Part I)	25.09.2025
5		First Schedule of CA Act, 1949 (Clause 6 and 7 of Part I)	26.09.2025
6		First Schedule of CA Act, 1949 (Clauses 8 to 12 of Part I, Part 2, 3 & 4)	27.09.2025
7		Second Schedule of CA Act, 1949 (Part I)	29.09.2025
8		Second Schedule (Part 2 & 3) & Council General Guidelines, Decisions of ESB	30.09.2025
9		Misc. Topics - Guidelines for Networking, Advertisement, Corporate Form of Practice and Self Regulatory Measures	01.10.2025
10	Ch. 1 - Quality Control	SQC 1	03.10.2025
11		SQC 1 and SA 220, Mecahnism for Review of QC	04.10.2025
12	Ch. 2 - General Auditing Principles and Auditor Responsibilities	SA 240	06.10.2025
13		SA 250 & 260	07.10.2025
14		SA 299, 402, 200, 210 & 230	08.10.2025
15	Ch. 3 - Audit Planning, Strategy and Execution	Basics & SA 600	09.10.2025
16		SA 610 & SA 620	10.10.2025
17		SA 620 & SA 520	11.10.2025
18		SA 540 & SA 450	13.10.2025
19	Ch. 4 - Risk Assessment & Internal Control	Audit Risk; Risk Based Audit Approach; IC	14.10.2025
20		Internal Control - Assessment etc. & SA 265	15.10.2025
21		SA 330 and IC Frameworks	16.10.2025
22	Ch. 5 - Audit Evidence	SA 500 & 501, 505 & 510	17.10.2025
23		SA 530 & 550	18.10.2025
24	Ch. 6 - Completion and Review	SA 560, 580 and SA 570	20.10.2025
25	Ch. 7 - Reporting	SA 700, 705 & 706	21.10.2025
26		SA 701 & 710	24.10.2025
27		SA 720 & Reporting under Companies Act, 2013	25.10.2025
28		CARO, 2020	27.10.2025
29		CARO, 2020	28.10.2025

Lecture No.	Chapter No. and Name	Topics Covered	Scheduled Date
30	Ch. 8 - Specialised Area	SA 800, 805 & 810	29.10.2025
31	Ch. 9 - Related Services	SRS 4400 & 4410	30.10.2025
32	Ch. 10 - Review of Financial Info.	SRE 2400 & SRE 2410	31.10.2025
33	Ch. 11 - PFI and Other Assurance	SAE 3400, SAE 3402 & SAE 3420	01.11.2025
34	Ch. 12 - Digital Auditing & Assurance	Introductory Topics & Identifying Risks of IT	03.11.2025
35		Cyber Risks & Emerging Technologies	04.11.2025
36		Automated Tools & Next generation Audit	05.11.2025
37	Ch. 13 - Group Audits	Concept of CFS and Auditor's Consideration - Responsibilities and Planning	06.11.2025
38		Auditor's Consideration - General & Special; Reporting Consideration	07.11.2025
39	Ch. 14A - Audit of Banks	Introductory Topics & IC; Verification of SLR	08.11.2025
40		Verification of Investments & Advances	10.11.2025
41		Other Assets; Capital & Liabilities; Reporting and Concurrent Audit	11.11.2025
42	Ch. 14B - Audit of NBFC	Types of NBFC, Registration and Regulation of NBFC, Prudential Norms, Audit Procedure, Classification of Fraud, Audit Check List	12.11.2025
43		NBFC Auditor's report RBI Directions; CARD, 2020, Ind-AS and Sch. III	13.11.2025
44	Ch. 15 - Audit of PSU	Basics of PSU Audit & Types of CAG Audit	14.11.2025
45	Ch. 16 - Internal Audit	Basic topics; Performing Internal Audit Engagement; IA Reports & Misc. Topics	15.11.2025
46	Ch. 17 - Due Diligence and Investigation	Due Diligence, Basics of Investigation (Meaning, Steps, issues etc.)	17.11.2025
47		Various Types of Investigation and Investigation of Frauds	18.11.2025
48	Ch. 17 - Forensic Accounting	Forensic Accounting	19.11.2025
49	Ch. 18 - SDG And ESG Assurance	Sustainability, SDG, Sustainable & Integrated Reporting; BRSR	20.11.2025
50		9 Principles of NGRBC; Assurance in BRSR	21.11.2025

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

1	Youtube Channel	https://www.youtube.com/@altclassesca9193	
2	Telegram Channel	https://t.me/altclasses	
3	Whatsapp Group for Doubts	https://chat.whatsapp.com/LSDM362gij2ErmRgTi7ceA	
4	LMS Link	https://altclasses.in/knowledge-forum-ca-final/	
5	Contact Number	9319805511, 7206941195	
6	Website Link	https://altclasses.in/	

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