

Session Plan and Study Schedule

Weekly study materials including videos, understanding checkers and chapter assessments will be made available to users at the \*start of each week. Each chapter assessment has to be submitted before the next weekly materials can be automatically released. Webinar Sessions are scheduled from 6 – 8pm (Malaysian Time).

| Week   | Chp.  | Topics   | Estimated Time Allocation (Hours)                              |          |                   |               |
|--|---|--|--|----------|-------------------|---------------|
|  |   |  | Chapter Assess.  | Tests    | Webinar/ Revision | Self-Learning |
| Week 1<br>*14 Sept   | 1   | Nature, purpose and scope of audit                             | 0.5  |          |                   | 10            |
|  | 2   | Professional ethics  | 0.5  |          |                   |               |
|  | 3   | Regulatory environment   | 0.5  |          |                   |               |
|  | 4   | Acceptance and continuance of audit engagements                | 0.5  |          |                   |               |
| Week 2<br>*21 Sept   | 5   | Fraud and error  | 0.5  |          |                   | 10            |
|  | 6   | Materiality  | 0.5  |          |                   |               |
|  | 7   | Analytical procedure   | 0.5  |          |                   |               |
|  | 8   | Audit risk   | 0.5  |          |                   |               |
| 25 Sept  | 1 - 8   | <b>Webinar Session 1 (25 Sept, Fri: 6 – 8pm)</b>               |  |          | 2                 |               |
| Week 3<br>*28 Sept   | 9   | Audit planning and documentation                               | 0.5  |          |                   | 10            |
|  | 10  | Audit evidence   | 0.5  |          |                   |               |
| Week 4<br>*5 Oct   | 11  | Using work of expert and service organisation                  | 0.5  |          |                   | 10            |
|  | 12  | Audit sampling   | 0.5  |          |                   |               |
| 9 Oct  | 9 - 12  | <b>Webinar Session 2 (9 Oct, Fri: 6 – 8pm)</b>                 |  |          | 2                 |               |
| Week 5<br>*12 Oct  | 13  | Computer assisted auditing technique                           | 0.5  |          |                   | 10            |
|  | 14  | Internal control systems                                       | 0.5  |          |                   |               |
| Week 6<br>*19 Oct  | 15  | Tests of control   | 0.5  |          |                   | 10            |
|  | 16  | Audit of non-current assets                                    | 0.5  |          |                   |               |
| 23 Oct   | 13-16   | <b>Webinar Session 3 (23 Oct, Fri: 6 – 8pm)</b>                |  |          | 2                 |               |
| 24 Oct   | <b>Progress Test: Chapters 1 - 16 (24 Oct 2020, Sat) *from 10am</b>   |  |  | 3        |                   | 5             |
|  | Tests open from *time until 12 mid-night. Each Test ends 3 hours after starting. Results released 2 days before Webinar 4 |  |  |          |                   |               |
| Week 7<br>*26 Oct  | 17  | Audit of inventories   | 0.5  |          |                   | 10            |
| Week 8<br>*2 Nov   | 18  | Audit of accounts receivable & cash and bank balances          | 0.5  |          |                   | 10            |
|  | 6 Nov   | 17-18  | <b>Webinar Session 4 &amp; PT Review (6 Nov, Fri: 6 – 8pm)</b> |          | 2                 |               |
| Week 9<br>*9 Nov   | 19  | Audit of liabilities and capital                               | 0.5  |          |                   | 10            |
|  | 20  | Audit review and finalisation                                  | 0.5  |          |                   |               |
| Week 10<br>*16 Nov   | 21  | Auditor's report   | 0.5  |          |                   | 10            |
|  | 22  | Internal audit   | 0.5  |          |                   |               |
| 20 Nov   | 19-22   | <b>Webinar Session 5 (20 Nov, Fri: 6 - 8pm)</b>                |  |          | 2                 |               |
| Week 11<br>*23 Nov   | 23  | Audit of small and non-for-profit organisations                | 0.5  |          |                   | 10            |
|  | 24  | Corporate governance   | 0.5  |          |                   |               |
| 27 Nov   | Rev 1   | <b>Live Revision Session 1 - 27 Nov, Fri</b>                   |  |          | 6                 |               |
| 28 Nov   | <b>Mock Exam: 28 Nov 2020, Sat *from 10am</b>   |  |  | 3        |                   | 10            |
|  | Tests open from *time until 12 mid-night. Each Test ends 3 hours after starting. Results released 2 days before Webinar 6 |  |  |          |                   |               |
| Week 12<br>*30 Nov   | <b>Study Week</b>   |  |  |          |                   | 10            |
|  | <b>Live Revision 2 - TBA</b>  |  |  |          | 6                 |               |
|  | <b>Live Revision 3 - TBA</b>  |  |  |          | 6                 |               |
| 4 Dec  | 1-24  | <b>Webinar Session 6 &amp; ME Review (4 Dec, Fri: 6 – 8pm)</b> |  |          | 2                 |               |
| <b>Total Duration</b>  |   |  | <b>12</b>  | <b>6</b> | <b>30</b>         | <b>135</b>    |
| <b>G. Total estimated time to complete this unit (Hours)</b> |   |  | <b>183</b>   |          |                   |               |

**Note: IMPORTANT Please read**

**Self-Learning Time** includes reading time, viewing the embedded videos, attempting the understanding checkers and revising chapters that are deployed on a weekly schedule.

**Chapter Assessments** are deployed at the end of each Chapter and are auto graded.

**Progress Test and Mock Exam** will be for duration of 3 hours each. The marker's report will be forwarded together with the results after 7 days of the tests.

**Recorded Revision Videos** can be viewed from the system but **not downloadable** for off-line viewings. The videos will be available 3 days after the live sessions and accessible until the December 2020 exams. For those deferring the ACCA Exam in Dec 2020, you will need to request for extension of the access to the videos (**only extendable until March 2021**).

**Study Guide** can be downloaded for printing.

**Embedded videos**, learners can access the videos by scanning the AR codes on the printed Study Guides using the Zappar application from the Play Store (Android phones) or the App-Store (Apple Phones). You can also access the same videos embedded in the online course topics.

**User ID and Access Codes** will be forwarded to learners 3 days before sessions commence via emails from SunwayTES together with instructions on how to access the eLearning System

**Manuals** on how to navigate the eLearning course site are available when you log in.

Please take note that the **online content for Chapters** are released based on weekly schedules. Learners are also required to complete the topics progressively. The content is programmed to be released adaptively, that is after each topic has been activated. The topics cannot be accessed randomly. *Candidates are advised to attempt all the Chapter Assessments.* Kindly note that the Chapter assessments are **timed assessments** and only **one attempt** is allowed. Once you have clicked to start the Chapter Assessment, you are required to complete it within the time limit.

**For assistance, please email: [techteam\\_stescae@sunway.edu.my](mailto:techteam_stescae@sunway.edu.my). Kindly allow 1 working day for the response.**