

# LESSON & STUDY PLAN AA (SPENCER ONLINE)

**SUBJECT**  
**AUDIT & ASSURANCE**

**TUTOR**  
**PARAMES**



## INTRODUCTION:

The lesson plan is to provide a guide towards the effective use of online learning materials. You can use the lesson plan to structure your study plan so that you will be well prepared for the exam. It doesn't matter whether you are studying for a three-month course or six-month course, you can plan your study based on the lesson plan. ***If you are taking the SEPT 2026 EXAM, make sure to go through all the videos here.***

| CHAPTER                                                      | TOPIC                                                                                    | STUDENT GUIDE                                                | LIVE CLASS DATE |
|--------------------------------------------------------------|------------------------------------------------------------------------------------------|--------------------------------------------------------------|-----------------|
| AA LIVE CLASS 01                                             | Introduction To Audit & Assurance<br><b>Chapter 1</b><br>Objectives and Basics of Audit  | DETAILS AA syllabus available on website                     | Week 1          |
| AA LIVE CLASS 02 & 03                                        | <b>Chapter 2</b><br>Code of Ethics & Conduct<br>Audit Engagement<br>Corporate Governance | Class Exercise 1 (OT questions)                              | Week 2 & 3      |
| <b>PROGRESS TEST 1</b><br>(AA LIVE CLASS 02-03)              |                                                                                          |                                                              |                 |
| AA LIVE CLASS 04 & 05                                        | <b>Chapter 3</b><br>Obtaining Information & Audit Planning                               | Exercise 2 ( scenario-based questions)<br>(AA Live Class 03) | Week 4 & 5      |
| AA LIVE CLASS 06 & 07                                        | <b>Chapter 4</b><br>Audit Risk                                                           | Exercise 3<br>(AA Live Class 04)                             | Week 6 & 7      |
| <b>PROGRESS TEST 2</b><br>(AA CLASS 04-05)                   |                                                                                          |                                                              |                 |
| AA LIVE CLASS 08                                             | <b>Chapter 5</b><br>Audit Evidence                                                       | Class exercise 4<br>(AA Live Class 05)                       | Week 8          |
| AA LIVE CLASS 09 & 10                                        | <b>Chapter 5</b><br>Internal Control Systems                                             | Exercise 5<br>(AA Live Class 06)                             | Week 9-10       |
| <b>PROGRESS TEST 3 : CASE STUDY</b><br>(AA LIVE CLASS 09-10) |                                                                                          |                                                              |                 |

| CHAPTER                                                    | TOPIC                                                                                               | STUDENT GUIDE                           | LIVE CLASS DATE |
|------------------------------------------------------------|-----------------------------------------------------------------------------------------------------|-----------------------------------------|-----------------|
| AA (MYS)<br>LIVE CLASS 11                                  | <b>Chapter 6</b><br>Substantive Auditing - Introduction                                             | Class exercise 6<br>(AA Live Class 11)  | Week 11-13      |
| AA LIVE CLASS 12                                           | <b>Chapter 6</b><br>Substantive Auditing - Assets                                                   |                                         |                 |
| AA LIVE CLASS 13 & 14                                      | <b>Chapter 6</b><br>Substantive Auditing – Liabilities & other elements of the financial statements |                                         |                 |
| <b>PROGRESS TEST 4</b><br>(AA LIVE CLASS 12-13)            |                                                                                                     |                                         |                 |
| AA LIVE CLASS 15 & 16                                      | <b>Chapter 7</b><br>Audit Finalisation                                                              | Class exercise 7<br>(AA Live Class 15 ) | Week 14         |
| <b>PROGRESS TEST 5</b><br>(AA LIVE CLASS 14)               |                                                                                                     |                                         |                 |
| LW LIVE CLASS 17 & 18                                      | <b>Chapter 8</b><br>Audit Reports                                                                   | Exercise 8<br>(AA Live Class 17)        | Week 15         |
| <b>PROGRESS TEST 6</b><br>(AA LIVE CLASS 14-15)            |                                                                                                     |                                         |                 |
| AA LIVE CLASS 19 & 20                                      | <b>Overall revision</b>                                                                             | Exercise 9<br>(AA Live Class 20)        | Week 16         |
| <b>PROGRESS TEST 7</b><br>(COVERING THE REMAINING CHAPTER) |                                                                                                     |                                         |                 |