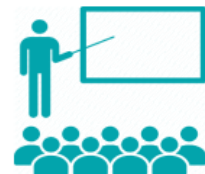




DO's N DON'Ts at CAF Level

CLASSROOM

- ✓ Attend the class regularly.
- ✓ Preference should be physical classes
- ✓ Develop the habit of raising question in class if there is any problem in absorbing the concept.
- ✓ If you are taking online session then stay connected with your respected tutor through whatsapp or any other electronic resource.
- ✓ If you have missed any topic, learn it as soon as possible without any delay. Take help from your tutor/Quality Assurance/Colleagues/Test Manager department in this regard.



SELF-PRACTICE

- ✓ Do your assignment and homework regularly and avoid to keep it postpone as it makes you relax and refresh your mind to absorb the upcoming concepts in a better way.

In practicing numerical:

- ✓ Complete your solution without any help from given solution
- ✓ Read the question minimum 2 times and after planning your steps start performing your solution and try to complete the question within the time.
- ✓ Give every step its due time otherwise **Assume** any value/numbers and complete the answer.



In practicing Theoretical subject:

- ✓ Best way is to perform the answer in writing
- ✓ Read the snairio with high care and activeness and plan your answer before start writing.

STUDY MATERIAL

Study material may vary by subject to subject or teacher to teacher or by institute to institute **BUT** there is something compulsory to with rest of material:

- ✓ ICAP Study Text (Revise it at least 2 times during the session)
- ✓ ICAP Past Papers of last 6-10 attempts
- ✓ ICAP Examiner Comments (**More important for repeaters than fresher**)
- ✓ ICAP Question Bank (Practice regularly as the topic/chapter ends)



TESTS AND MOCKS

- ✓ After you have learned and absorbed the concepts now it's time to examine your grip on your learning.
- ✓ 0Tests should be taken minimum on weekly basis as they prepare you how to handle the questions within the given time with maximum output and it leads you to your overall success in ICAP exam. Tests are the only way to analyze your preparation level.
- ✓ In case of online classes, maximize your efficiency by joining online test sessions e.g. **SC E-Learning** Attempt each test with full preparation and try to finish it within the allocated time
- ✓ Before Final exam but after your revision, at least **2 papers** of previous attempts should be attempted in one sitting each.



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CAF-8 Audit and Assurance Essentials Study Plan

Autumn 2026 Attempt | Start Date: 28 April 2026 | Paper Date: 18 August 2026

Subject	CAF-8 Audit and Assurance Essentials	Paper Date	18 August 2026
Start Date	28 April 2026	Eid Break	27-29 May 2026
Book Basis	ICAP CAF-8 Study Text 2026	Prepared by	SC E-Learning

CAF-8 Audit and Assurance Essentials Date-wise Study Plan

Date	Day	Chapter / Work Plan
28-Apr-2026	Tuesday	Chapter 1: Meaning/objective of audit, stewardship, accountability and true & fair view
29-Apr-2026	Wednesday	Chapter 1: Statutory audit framework, appointment/removal/remuneration of auditors
30-Apr-2026	Thursday	Chapter 1: Qualification/disqualification, rights and duties of auditors
01-May-2026	Friday	Chapter 1: ISAs, professional skepticism, advantages and limitations of audit
02-May-2026	Saturday	SC E-Learning Test 1 - Chapter 1
03-May-2026	Sunday	Self Revision / Backlog Cover
04-May-2026	Monday	Chapter 2: Client and engagement acceptance, ethical matters and predecessor auditor communication
05-May-2026	Tuesday	Chapter 2: ISA 210 preconditions and agreeing terms of engagement
06-May-2026	Wednesday	Chapter 2: Engagement letter contents and recurring audits
07-May-2026	Thursday	Chapter 2: ISA 220 quality management and engagement partner responsibilities
08-May-2026	Friday	Chapter 2: Written practice and chapter review
09-May-2026	Saturday	SC E-Learning Test 2 - Chapter 2
10-May-2026	Sunday	Self Revision / Backlog Cover
11-May-2026	Monday	Chapter 3: Planning an audit, overall audit strategy and audit plan
12-May-2026	Tuesday	Chapter 3: Understanding entity, environment, internal control and assertions
13-May-2026	Wednesday	Chapter 3: Materiality and performance materiality
14-May-2026	Thursday	Chapter 3: Audit risk model, inherent risk, control risk and detection risk
15-May-2026	Friday	Chapter 3: Responses to assessed risks and fraud risk
16-May-2026	Saturday	Chapter 3: Not-for-profit audit areas and practice questions
17-May-2026	Sunday	Self Revision / Backlog Cover
18-May-2026	Monday	Chapter 3: Scenario-based risk questions and examiner comments
19-May-2026	Tuesday	Chapter 3: Materiality/risk calculations and written answer practice
20-May-2026	Wednesday	Chapter 3: Full chapter quick revision
21-May-2026	Thursday	Chapter 3: Past paper questions and weak-area correction
22-May-2026	Friday	SC E-Learning Test 3 - Chapter 3
23-May-2026	Saturday	Review Test 3 and correct weak areas
24-May-2026	Sunday	Self Revision / Backlog Cover
25-May-2026	Monday	Chapter 4: Audit evidence, sufficiency and appropriateness
26-May-2026	Tuesday	Chapter 4: Audit procedures, documentation and sampling basics
27-May-2026	Wednesday	Eid Holidays - Off / Light self-revision only
28-May-2026	Thursday	Eid Holidays - Off / Light self-revision only
29-May-2026	Friday	Eid Holidays - Off / Light self-revision only
30-May-2026	Saturday	Chapter 4: Sampling risk, methods and practice questions
31-May-2026	Sunday	Self Revision / Backlog Cover
01-Jun-2026	Monday	SC E-Learning Test 4 - Chapter 4
02-Jun-2026	Tuesday	Chapter 5: Internal control components and control environment
03-Jun-2026	Wednesday	Chapter 5: Information system, control activities and monitoring controls
04-Jun-2026	Thursday	Chapter 5: Documenting systems, walkthroughs and control deficiencies
05-Jun-2026	Friday	Chapter 5: Internal control case practice and chapter review
06-Jun-2026	Saturday	SC E-Learning Test 5 - Chapter 5
07-Jun-2026	Sunday	Self Revision / Backlog Cover
08-Jun-2026	Monday	Chapter 6: Tests of controls - purpose, nature, timing and extent
09-Jun-2026	Tuesday	Chapter 6: Sales/receivables and purchases/payables control testing
10-Jun-2026	Wednesday	Chapter 6: Payroll, inventory and bank/cash controls testing
11-Jun-2026	Thursday	Chapter 6: IT controls and documentation of test results
12-Jun-2026	Friday	Chapter 6: Control testing scenarios and practice questions
13-Jun-2026	Saturday	SC E-Learning Test 6 - Chapter 6
14-Jun-2026	Sunday	Self Revision / Backlog Cover
15-Jun-2026	Monday	Chapter 7: Introduction to substantive procedures and assertions
16-Jun-2026	Tuesday	Chapter 7: Analytical procedures, tests of details and confirmations
17-Jun-2026	Wednesday	Chapter 7: Substantive procedure writing practice
18-Jun-2026	Thursday	SC E-Learning Test 7 - Chapter 7
19-Jun-2026	Friday	Chapter 8: Substantive procedures for non-current assets
20-Jun-2026	Saturday	Chapter 8: Additions, disposals, depreciation and impairment testing

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Date	Day	Chapter / Work Plan
21-Jun-2026	Sunday	Self Revision / Backlog Cover
22-Jun-2026	Monday	Chapter 8: NCA scenario practice and audit procedures
23-Jun-2026	Tuesday	SC E-Learning Test 8 - Chapter 8
24-Jun-2026	Wednesday	Chapter 9: Substantive procedures for current assets - inventory
25-Jun-2026	Thursday	Chapter 9: Receivables, cash/bank and cut-off procedures
26-Jun-2026	Friday	Chapter 10: Substantive procedures for liabilities, provisions and expenses
27-Jun-2026	Saturday	Chapter 10: Revenue, purchases, payroll and other areas practice
28-Jun-2026	Sunday	Self Revision / Backlog Cover
29-Jun-2026	Monday	Chapters 9 & 10: Combined substantive procedures practice
30-Jun-2026	Tuesday	SC E-Learning Test 9 - Chapters 9 & 10
01-Jul-2026	Wednesday	Chapter 11: Related party transactions - identification and disclosure
02-Jul-2026	Thursday	Chapter 11: Audit procedures for related parties and scenario practice
03-Jul-2026	Friday	SC E-Learning Test 10 - Chapter 11
04-Jul-2026	Saturday	Chapter 12: Reliance on internal auditors and experts
05-Jul-2026	Sunday	Self Revision / Backlog Cover
06-Jul-2026	Monday	Chapter 12: Service organisations, group/reliance issues and documentation
07-Jul-2026	Tuesday	Chapter 12: Practice questions and chapter review
08-Jul-2026	Wednesday	SC E-Learning Test 11 - Chapter 12
09-Jul-2026	Thursday	Chapter 13: Professional ethics, fundamental principles and threats
10-Jul-2026	Friday	Chapter 13: Safeguards, conflicts of interest and confidentiality
11-Jul-2026	Saturday	Chapter 13: Independence, fees, gifts, loans and business relationships
12-Jul-2026	Sunday	Self Revision / Backlog Cover
13-Jul-2026	Monday	Chapter 13: Ethical scenarios and written answer templates
14-Jul-2026	Tuesday	Chapter 13: Practice questions and chapter review
15-Jul-2026	Wednesday	SC E-Learning Test 12 - Chapter 13
16-Jul-2026	Thursday	Chapter 14: Audit finalisation - reporting basics and audit opinions
17-Jul-2026	Friday	Chapter 14: Modified opinions, emphasis of matter and other matter paragraphs
18-Jul-2026	Saturday	Chapter 14: Key reporting cases and report drafting practice
19-Jul-2026	Sunday	Self Revision / Backlog Cover
20-Jul-2026	Monday	Chapter 14: Subsequent events and going concern reporting matters
21-Jul-2026	Tuesday	Chapter 14: Practice questions and chapter review
22-Jul-2026	Wednesday	SC E-Learning Test 13 - Chapter 14
23-Jul-2026	Thursday	Chapter 15: Audit finalisation - final evaluation and completion review
24-Jul-2026	Friday	Chapter 15: Written representations and final analytical procedures
25-Jul-2026	Saturday	Chapter 16: Review engagements and assurance engagements
26-Jul-2026	Sunday	Self Revision / Backlog Cover
27-Jul-2026	Monday	Chapter 16: Sustainability assurance engagements and reporting practice
28-Jul-2026	Tuesday	Chapters 15 & 16: Combined practice and chapter review
29-Jul-2026	Wednesday	SC E-Learning Test 14 - Chapters 15 & 16
30-Jul-2026	Thursday	First Revision: Chapters 1-3 audit basics, engagement and planning/risk
31-Jul-2026	Friday	First Revision: Chapters 4-6 evidence, internal control and tests of controls
01-Aug-2026	Saturday	First Revision: Chapters 7-8 substantive procedures introduction and non-current assets
02-Aug-2026	Sunday	Self Revision / Backlog Cover
03-Aug-2026	Monday	SC E-Learning Test 15 - Mid Term 1 (Chapters 1 to 8)
04-Aug-2026	Tuesday	Review Mid Term 1 and correct weak areas
05-Aug-2026	Wednesday	First Revision: Chapters 9-12 substantive procedures, related parties and reliance
06-Aug-2026	Thursday	First Revision: Chapters 13-16 ethics, reporting, finalisation and review engagements
07-Aug-2026	Friday	SC E-Learning Test 16 - Mid Term 2 (Chapters 9 to 16)
08-Aug-2026	Saturday	Review Mid Term 2 and update final weak-area list
09-Aug-2026	Sunday	Self Revision / Backlog Cover
10-Aug-2026	Monday	Full Book Revision: audit concepts, ethics and reporting formats
11-Aug-2026	Tuesday	Full Book Revision: risk, materiality, evidence and sampling
12-Aug-2026	Wednesday	Full Book Revision: internal controls and substantive procedures
13-Aug-2026	Thursday	SC E-Learning Test 17 - Full Book Mock
14-Aug-2026	Friday	Review Full Book Mock and improve answer presentation
15-Aug-2026	Saturday	Past Paper 1 in exam conditions + review mistakes
16-Aug-2026	Sunday	Self Revision / Backlog Cover
17-Aug-2026	Monday	Final Day Before Paper: key definitions, reports, ethics, sticky notes and rest
18-Aug-2026	Tuesday	CAF-8 Audit and Assurance Essentials Paper Day - Best of Luck!

Before the final exam, it is essential to attempt at least **2 to 3 past papers** in a single sitting each, as if you were taking the actual exam

This study plan was prepared by a human, so there may be errors. If you find any, please let us know so we can correct them. Thank you!



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CAF All Subjects Updated Past Papers With Solution.
<https://sce-learning.com/caf-chapter-wise-past-paper/>

Tips to pass CAF (CA):

https://www.youtube.com/playlist?list=PLz55xxgANwExLfx3m1AEYhRBbk_9yNbwn

Comprehensive Test Series by SC E-Learning


Schedule For CAF-8 Audit

Test Number	Chapter No	Chapter Name
1	1	Concept and need for assurance
2	2	Obtaining an engagement
3	3	Planning and risk assessment
4	4	Evidence and sampling
5	5	Internal control
6	6	Tests of controls
7	7	Introduction to substantive procedures
8	8	Substantive procedures: non-current assets
9	9 & 10	Substantive procedures: current assets & Substantive procedures: other areas
10	11	Related party transactions
11	12	Reliance on others
12	13	Professional ethics and codes of conduct
13	14	Audit Finalisation - Reporting
14	15 & 16	Audit Finalisation - Final Evaluation & Review engagements and Sustainability assurance engagements
15	Mid Term	Ch 1 to Ch 8
16	Mid Term	Ch 9 to Ch 16
17	Mock	Full Book

Key Features:

- Tests can be attempted in any sequence and on any time.

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- Flexible Timing and Schedule
- Inform your assistant about Test # before 24 hours.
- Suggested answers will be shared within 4 days.
- Discussion of Problems (Faced by students in Tests).



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