



SC E-Learning

CAF ALL SUBJECTS

Final Revision Schedule

Autumn 2026 Attempt | Revision Window: 15 July 2026 onwards

Prepared for SC E-Learning Students

Use this file with SC E-Learning tests, mocks, past papers, examiner comments and error-log revision.

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STUDENT GUIDANCE

How to Use This Revision Schedule

A practical 30-day style revision plan aligned with paper dates, topic priority and SC E-Learning tests.

- Revise in the given sequence because high-yield and concept-linked areas are placed earlier wherever possible.
- Attempt the SC E-Learning test mentioned in the same row after completing that topic block.
- Keep one error log per subject: mistake, correct treatment/rule, test number and repeat date.
- For numerical subjects, solve questions without looking at the solution first; for theory subjects, write answers in exam style.
- Use the Progress column only after revision, test attempt and mistake review are complete.
- From 14 August onwards, keep the remaining days for past papers, full mocks, sticky notes and light revision before each paper.

Credits & Originality Note

Prepared independently by SC E-Learning Academic Team using ICAP syllabus structure, SC E-Learning test schedules and student revision needs. General inspiration is acknowledged from publicly available CA community revision formats. This version uses original SC E-Learning branding, layout, color palette, test mapping and presentation.

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AUTUMN 2026

ICAP CAF Examination Program

Final paper sequence used for planning the revision window.

Day	Date	Group	Paper ID	Subject
Monday	17 Aug 2026	A	CAF-1	Financial Accounting and Reporting
Tuesday	18 Aug 2026	B	CAF-8	Audit and Assurance Essentials
Wednesday	19 Aug 2026	A	CAF-4	Business Law Dynamics
Thursday	20 Aug 2026	B	CAF-5	Management Accounting
Friday	21 Aug 2026	A	CAF-2	Taxation Principles and Compliance
Saturday	22 Aug 2026	B	CAF-7	Business Insights and Analysis
Monday	24 Aug 2026	A	CAF-3	Data, Systems and Risks
Tuesday	25 Aug 2026	B	CAF-6	Corporate Reporting



DOCUMENT NAVIGATION

Subject Index

Each subject has its own date-wise revision table with SC E-Learning test numbers.

Sr #	Subject	Paper Date	Plan Length
CAF-1	Financial Accounting & Reporting (FAR-1)	17 Aug 2026	30 Days
CAF-2	Taxation Principles and Compliance	21 Aug 2026	30 Days
CAF-3	Data, Systems and Risks	24 Aug 2026	30 Days
CAF-4	Business Law Dynamics (Combined)	19 Aug 2026	32 Days
CAF-5	Management Accounting	20 Aug 2026	30 Days
CAF-6	Corporate Reporting	25 Aug 2026	30 Days
CAF-7	Business Insights & Analysis	22 Aug 2026	30 Days
CAF-8	Audit & Assurance Essentials	18 Aug 2026	30 Days

CAF-1
Financial Accounting & Reporting (FAR-1)

Paper Date: 17 Aug 2026 | Revision Plan: 30 Days | Revision Session Start: 15 July 2026

Revision Note: Focus on PPE, impairment, cash flows, NPOs, presentation, SOCE and interpretation. After chapter revision, solve full questions without solution support.

Date	Day	Revision Focus	SC E-Learning Test	Progress
15-Jul-26	Wednesday	Ch-3, IAS-16 Property, Plant and Equipment	Test 3	
16-Jul-26	Thursday	Ch-3, IAS-16 Property, Plant and Equipment	Test 3	
17-Jul-26	Friday	Ch-3, IAS-16 Property, Plant and Equipment + Ch-5, IAS-36 Impairment of Assets (Start)	Tests 3, 5	
18-Jul-26	Saturday	Ch-5, IAS-36 Impairment of Assets	Test 5	
19-Jul-26	Sunday	Ch-4, IAS-40 Investment Property	Test 4	
20-Jul-26	Monday	Ch-4, IAS-40 Investment Property	Test 4	
21-Jul-26	Tuesday	Revision of Above Topics	Tests 3, 4, 5	
22-Jul-26	Wednesday	Ch-1, IAS-20 Government Grant	Test 1	
23-Jul-26	Thursday	Ch-2, IAS-23 Borrowing Cost	Test 2	
24-Jul-26	Friday	Ch-2, IAS-23 Borrowing Cost	Test 2	
25-Jul-26	Saturday	Ch-7, IAS-41 Agriculture	Test 7	
26-Jul-26	Sunday	Revision of Above Topics	Tests 1, 2, 7	
27-Jul-26	Monday	Ch-9, Conceptual and Regulatory Framework for Financial Reporting	Test 9	
28-Jul-26	Tuesday	Ch-8, Statement of Changes in Equity	Test 8	
29-Jul-26	Wednesday	Ch-8, Statement of Changes in Equity	Test 8	
30-Jul-26	Thursday	Ch-8, Statement of Changes in Equity	Test 8	
31-Jul-26	Friday	Revision of Above Topics	Tests 8, 9	
1-Aug-26	Saturday	Ch-10, IAS-8 Accounting Policies, Changes in Accounting Estimates and Errors	Test 10	
2-Aug-26	Sunday	Ch-10, IAS-8 Accounting Policies, Changes in Accounting Estimates and Errors	Test 10	
3-Aug-26	Monday	Ch-11, IAS-1 Presentation of Financial Statements	Test 11	
4-Aug-26	Tuesday	Ch-11, IAS-1 Practice + Ch-6, Interpretation of Financial Statements	Tests 11, 6	
5-Aug-26	Wednesday	Ch-6, Interpretation of Financial Statements	Test 6	
6-Aug-26	Thursday	Revision of Above Topics	Tests 6, 10, 11	
7-Aug-26	Friday	Ch-12, Accounting for NPOs	Test 12	
8-Aug-26	Saturday	Ch-12, Accounting for NPOs	Test 12	
9-Aug-26	Sunday	Ch-12, Accounting for NPOs	Test 12	
10-Aug-26	Monday	Ch-13, IAS-7 Statement of Cash Flows	Test 13	
11-Aug-26	Tuesday	Ch-13, IAS-7 Statement of Cash Flows	Test 13	
12-Aug-26	Wednesday	Ch-13, IAS-7 Statement of Cash Flows	Test 13	
13-Aug-26	Thursday	Final Revision of Full Book / Main Topics	Tests 14, 15	

CAF-2
Taxation Principles and Compliance

Paper Date: 21 Aug 2026 | Revision Plan: 30 Days | Revision Session Start: 15 July 2026

Revision Note: Give extra attention to chargeability, salary, business income, sales tax, returns and administration. Revise rates, sections and formats daily.

Date	Day	Revision Focus	SC E-Learning Test	Progress
15-Jul-26	Wednesday	Ch-17 Scope of Sales Tax Law	Test 12	
16-Jul-26	Thursday	Ch-17 Scope of Sales Tax Law	Test 12	
17-Jul-26	Friday	Ch-17 Scope of Sales Tax Law + Ch-18 Determination of Sales Tax Liability (Start)	Tests 12, 13	
18-Jul-26	Saturday	Ch-18 Determination of Sales Tax Liability	Test 13	
19-Jul-26	Sunday	Ch-18 Determination of Sales Tax Liability	Test 13	
20-Jul-26	Monday	Full Revision of Sales Tax	Test 14	
21-Jul-26	Tuesday	Ch-1 & Ch-2 System of Taxation in Pakistan / Constitutional Provisions on Taxes	Tests 2, 9	
22-Jul-26	Wednesday	Ch-4 Basic Concepts of Taxation	Test 8	
23-Jul-26	Thursday	Ch-5 Salary	Test 1	
24-Jul-26	Friday	Ch-5 Salary	Test 1	
25-Jul-26	Saturday	Ch-6 Income from Property	Test 2	
26-Jul-26	Sunday	Ch-9 Capital Gains	Test 4	
27-Jul-26	Monday	Ch-10 Income from Other Sources	Test 5	
28-Jul-26	Tuesday	Ch-7 Income from Business - Part 1	Test 3	
29-Jul-26	Wednesday	Ch-7 Income from Business - Part 1 + Part 2 Start	Test 3	
30-Jul-26	Thursday	Ch-8 Income from Business - Part 2	Test 3	
31-Jul-26	Friday	Revision of Income Tax	Tests 1-8	
1-Aug-26	Saturday	Ch-3 Ethics	Test 9	
2-Aug-26	Sunday	Ch-11 Losses, Deductible Allowances, Tax Credits	Test 6	
3-Aug-26	Monday	Ch-11 Losses, Deductible Allowances, Tax Credits	Test 6	
4-Aug-26	Tuesday	Ch-12 Taxation of Individual and AOP	Test 7	
5-Aug-26	Wednesday	Ch-12 Taxation of Individual and AOP	Test 7	
6-Aug-26	Thursday	Ch-13 Foreign Source Income of Resident Persons	Test 8	
7-Aug-26	Friday	Revision of Above Topics	Tests 6, 7, 8, 9	
8-Aug-26	Saturday	Ch-19 Returns and Records + Ch-14 Returns (Start)	Test 10	
9-Aug-26	Sunday	Ch-14 Returns	Test 10	
10-Aug-26	Monday	Ch-15 Assessment, Records and Audit	Test 10	
11-Aug-26	Tuesday	Ch-15 Assessment, Records and Audit	Test 10	
12-Aug-26	Wednesday	Ch-16 Appeals, References and Petitions	Test 11	
13-Aug-26	Thursday	Final Revision of Full Book / Main Topics	Final Mock	

CAF-3
Data, Systems and Risks

Paper Date: 24 Aug 2026 | Revision Plan: 30 Days | Revision Session Start: 15 July 2026

Revision Note: Revise data, systems and risks through short notes, definitions, diagrams and scenario-based answers. Risk chapters need written answer practice.

Date	Day	Revision Focus	SC E-Learning Test	Progress
15-Jul-26	Wednesday	Ch-1: Types of Data and Sources	Test 1	
16-Jul-26	Thursday	Ch-2: Data Governance and Management	Test 1	
17-Jul-26	Friday	Ch-2: Data Governance and Management	Test 1	
18-Jul-26	Saturday	Ch-5: Database Management Systems	Test 3	
19-Jul-26	Sunday	Ch-5: Database Management Systems	Test 3	
20-Jul-26	Monday	Ch-6: Database Normalization and Warehousing	Test 3	
21-Jul-26	Tuesday	Ch-6: Database Normalization and Warehousing	Test 3	
22-Jul-26	Wednesday	Revision of Above Topics	Tests 1, 3, 12	
23-Jul-26	Thursday	Ch-3: Introduction to Data Analytics + Ch-4: Big Data	Test 2	
24-Jul-26	Friday	Ch-7: IT Systems Architecture	Test 4	
25-Jul-26	Saturday	Ch-7: IT Systems Architecture	Test 4	
26-Jul-26	Sunday	Ch-8: Enterprise Resource Planning Systems	Test 5	
27-Jul-26	Monday	Ch-8: Enterprise Resource Planning Systems	Test 5	
28-Jul-26	Tuesday	Revision of Above Topics	Tests 2, 4, 5, 13	
29-Jul-26	Wednesday	Ch-9: Emerging Technologies	Test 6	
30-Jul-26	Thursday	Ch-10: Artificial Intelligence and Automation	Test 7	
31-Jul-26	Friday	Ch-11: Cloud Computing	Test 8	
1-Aug-26	Saturday	Ch-11: Cloud Computing + Ch-12: Blockchain and Fintech	Test 8	
2-Aug-26	Sunday	Ch-12: Blockchain and Fintech	Test 8	
3-Aug-26	Monday	Revision of Above Topics	Tests 6, 7, 8, 13	
4-Aug-26	Tuesday	Ch-13: Impact of Digital Disruption on Business and Accountancy	Test 9	
5-Aug-26	Wednesday	Ch-13: Impact of Digital Disruption on Business and Accountancy	Test 9	
6-Aug-26	Thursday	Ch-14: IT Risk Management and Security	Test 9	
7-Aug-26	Friday	Ch-14: IT Risk Management and Security	Test 9	
8-Aug-26	Saturday	Ch-15: Cyber Security and Information Security Risks	Test 10	
9-Aug-26	Sunday	Ch-15: Cyber Security and Information Security Risks	Test 10	
10-Aug-26	Monday	Ch-16: IT General Controls for Managing Risk	Test 11	
11-Aug-26	Tuesday	Ch-17: ICT's Role in Risk Management	Test 11	
12-Aug-26	Wednesday	Revision of Above Topics	Tests 10, 11, 14	
13-Aug-26	Thursday	Final Revision of Main Topics / Full Book Mock	Test 15	

CAF-4
Business Law Dynamics (Combined)

Paper Date: 19 Aug 2026 | Revision Plan: 32 Days | Revision Session Start: 15 July 2026

Revision Note: Revise Contract Act and Companies Act in blocks. Practice section-based answers, legal reasoning and short scenario application after each test.

Date	Day	Revision Focus	SC E-Learning Test	Progress
15-Jul-26	Wednesday	Vol I, Ch-1: Introduction to Legal System + Vol I, Ch-2: Offer, Acceptance and Revocation	Tests 1, 2	
16-Jul-26	Thursday	Vol I, Ch-2: Offer, Acceptance and Revocation	Test 2	
17-Jul-26	Friday	Vol I, Ch-3: Validity of Contracts and Agreements	Test 2	
18-Jul-26	Saturday	Vol I, Ch-4: Free Consent and Void Agreements	Test 3	
19-Jul-26	Sunday	Vol II, Ch-1: Company Introduction, Types and Registration	Test 9	
20-Jul-26	Monday	Vol II, Ch-2: Memorandum and Articles	Test 9	
21-Jul-26	Tuesday	Revision of Above Topics	Tests 1, 2, 3, 9	
22-Jul-26	Wednesday	Vol I, Ch-5: Contingent Contracts	Test 3	
23-Jul-26	Thursday	Vol I, Ch-6: Performance of Contracts - I	Test 4	
24-Jul-26	Friday	Vol I, Ch-7: Performance of Contracts - II	Test 4	
25-Jul-26	Saturday	Vol I, Ch-8: Certain Relations Resembling Those Created by Contract	Test 5	
26-Jul-26	Sunday	Vol I, Ch-9: Consequences for Breach of Contract	Test 5	
27-Jul-26	Monday	Revision of Above Topics	Tests 3, 4, 5	
28-Jul-26	Tuesday	Vol II, Ch-3: Directors	Test 10	
29-Jul-26	Wednesday	Vol II, Ch-3: Directors	Test 10	
30-Jul-26	Thursday	Vol II, Ch-4: Chief Executive and Other Officers	Test 10	
31-Jul-26	Friday	Vol I, Ch-10: Appointment and Authority of Agents	Test 6	
1-Aug-26	Saturday	Vol I, Ch-11: Nature of Partnership	Test 6	
2-Aug-26	Sunday	Vol I, Ch-12: Relations of Partners to One Another	Test 7	
3-Aug-26	Monday	Vol I, Ch-13: Relations of Partners to Third Parties	Test 7	
4-Aug-26	Tuesday	Revision of Above Topics	Tests 6, 7, 10	
5-Aug-26	Wednesday	Vol I, Ch-15: Anti-Money Laundering and Electronic Payments	Test 8	
6-Aug-26	Thursday	Vol I, Ch-14: Negotiable Instruments	Test 8	
7-Aug-26	Friday	Vol II, Ch-5: Share Capital and Commencement of Business	Test 11	
8-Aug-26	Saturday	Vol II, Ch-6: Mortgages and Charges	Test 11	
9-Aug-26	Sunday	Revision of Above Topics	Tests 8, 11	
10-Aug-26	Monday	Vol II, Ch-7: Meetings and Resolutions	Test 12	
11-Aug-26	Tuesday	Vol II, Ch-7: Meetings and Resolutions	Test 12	
12-Aug-26	Wednesday	Vol II, Ch-8: Distribution of Profits	Test 13	
13-Aug-26	Thursday	Vol II, Ch-9: Investments and Disclosure of Interest	Test 13	
14-Aug-26	Friday	Vol II, Ch-10: Accounts and Annual Return	Test 14	
15-Aug-26	Saturday	Final Revision of Volume I + Volume II / Full Book Mock	Tests 15, 16, 17	

CAF-5
Management Accounting

Paper Date: 20 Aug 2026 | Revision Plan: 30 Days | Revision Session Start: 15 July 2026

Revision Note: Prioritize numerical practice, costing techniques, process costing, variance analysis, decision making and CVP. Keep formula and error sheets updated.

Date	Day	Revision Focus	SC E-Learning Test	Progress
15-Jul-26	Wednesday	Ch-1: Inventory Valuation	Test 2	
16-Jul-26	Thursday	Ch-1: Inventory Valuation + Ch-16: Inventory Management (Start)	Tests 2, 4	
17-Jul-26	Friday	Ch-16: Inventory Management	Test 4	
18-Jul-26	Saturday	Ch-5: Cost Flow in Production	Test 8	
19-Jul-26	Sunday	Ch-5: Cost Flow in Production	Test 8	
20-Jul-26	Monday	Ch-4: Labour Costing	Test 10	
21-Jul-26	Tuesday	Ch-2: Overheads	Test 1	
22-Jul-26	Wednesday	Ch-2: Overheads	Test 1	
23-Jul-26	Thursday	Ch-3: Activity Based Costing	Test 6	
24-Jul-26	Friday	Ch-6: Job and Service Costing	Test 12	
25-Jul-26	Saturday	Revision of Above Topics	Tests 1, 2, 4, 6, 8, 10, 12	
26-Jul-26	Sunday	Ch-7: Process Costing	Test 5	
27-Jul-26	Monday	Ch-7: Process Costing	Test 5	
28-Jul-26	Tuesday	Ch-7: Process Costing + Ch-8: Joint and By-Product Costing (Start)	Test 5	
29-Jul-26	Wednesday	Ch-8: Joint and By-Product Costing	Test 5	
30-Jul-26	Thursday	Ch-9: Marginal and Absorption Costing	Test 14	
31-Jul-26	Friday	Ch-9: Marginal and Absorption Costing	Test 14	
1-Aug-26	Saturday	Revision of Above Topics	Tests 5, 14	
2-Aug-26	Sunday	Ch-12: Target Costing	Test 13	
3-Aug-26	Monday	Ch-14: Relevant Costs + Ch-15: Decision Making (Start)	Tests 11, 3	
4-Aug-26	Tuesday	Ch-15: Decision Making Techniques	Test 3	
5-Aug-26	Wednesday	Ch-15: Decision Making Techniques	Test 3	
6-Aug-26	Thursday	Ch-15: Decision Making Techniques	Test 3	
7-Aug-26	Friday	Revision of Above Topics	Tests 3, 11, 13	
8-Aug-26	Saturday	Ch-13: CVP Analysis	Test 7	
9-Aug-26	Sunday	Ch-13: CVP Analysis	Test 7	
10-Aug-26	Monday	Ch-10: Standard Costing	Test 9	
11-Aug-26	Tuesday	Ch-11: Variance Analysis	Test 9	
12-Aug-26	Wednesday	Ch-11: Variance Analysis	Test 9	
13-Aug-26	Thursday	Final Revision of Full Book / Formula Sheet	Test 15	

CAF-6
Corporate Reporting

Paper Date: 25 Aug 2026 | Revision Plan: 30 Days | Revision Session Start: 15 July 2026

Revision Note: Maintain an IFRS error log for leases, financial instruments, consolidation, associates, tax, IFRS 15 and reporting areas. Practice journal entries and workings.

Date	Day	Revision Focus	SC E-Learning Test	Progress
15-Jul-26	Wednesday	Ch-1: IAS-10, IAS-37 and IFRIC-1	Test 3	
16-Jul-26	Thursday	Ch-1: IAS-10, IAS-37 and IFRIC-1	Test 3	
17-Jul-26	Friday	Ch-1: IAS-10, IAS-37 and IFRIC-1 + Ch-3: IFRS-16 Leases (Start)	Tests 3, 5	
18-Jul-26	Saturday	Ch-3: IFRS-16 Leases	Test 5	
19-Jul-26	Sunday	Ch-3: IFRS-16 Leases	Test 5	
20-Jul-26	Monday	Ch-2: Financial Instruments	Test 1	
21-Jul-26	Tuesday	Ch-2: Financial Instruments + Ch-4: IAS-21 Foreign Currency (Start)	Tests 1, 2	
22-Jul-26	Wednesday	Ch-4: IAS-21 Foreign Currency	Test 2	
23-Jul-26	Thursday	Revision of Above Chapters	Tests 1, 2, 3, 5	
24-Jul-26	Friday	Ch-9: Consolidation	Test 11	
25-Jul-26	Saturday	Ch-9: Consolidation	Test 11	
26-Jul-26	Sunday	Ch-9: Consolidation	Test 11	
27-Jul-26	Monday	Ch-10: Investment in Associate	Test 12	
28-Jul-26	Tuesday	Ch-12: IAS-38 Intangible Assets	Test 7	
29-Jul-26	Wednesday	Ch-12: IAS-38 Intangible Assets	Test 7	
30-Jul-26	Thursday	Ch-6: IFRS-8 Operating Segments	Test 6	
31-Jul-26	Friday	Revision of Above Chapters	Tests 6, 7, 11, 12	
1-Aug-26	Saturday	Ch-7: IAS-12 Income Taxes	Test 10	
2-Aug-26	Sunday	Ch-7: IAS-12 Income Taxes	Test 10	
3-Aug-26	Monday	Ch-7: IAS-12 Income Taxes	Test 10	
4-Aug-26	Tuesday	Ch-5: IFRS-15 Revenue from Contracts	Test 9	
5-Aug-26	Wednesday	Ch-5: IFRS-15 Revenue from Contracts	Test 9	
6-Aug-26	Thursday	Ch-11: IAS-33 Earnings per Share	Test 14	
7-Aug-26	Friday	Ch-11: IAS-33 Earnings per Share	Test 14	
8-Aug-26	Saturday	Revision of Above Chapters	Tests 9, 10, 14	
9-Aug-26	Sunday	Ch-8: Regulatory Framework	Test 4	
10-Aug-26	Monday	Ch-8: Regulatory Framework	Test 4	
11-Aug-26	Tuesday	Ch-14: ESG and Sustainability	Test 13	
12-Aug-26	Wednesday	Ch-13: Ethical Issues	Test 8	
13-Aug-26	Thursday	Final Revision of Full Book / Main Topics	Test 15	

CAF-7
Business Insights & Analysis

Paper Date: 22 Aug 2026 | Revision Plan: 30 Days | Revision Session Start: 15 July 2026

Revision Note: Application-based paper: use short answer templates, formulas and case-style practice for finance, risk, budgeting, working capital and analysis chapters.

Date	Day	Revision Focus	SC E-Learning Test	Progress
15-Jul-26	Wednesday	Ch-13: Introduction to Project Appraisal	Test 12	
16-Jul-26	Thursday	Ch-13: Introduction to Project Appraisal	Test 12	
17-Jul-26	Friday	Ch-13: Introduction to Project Appraisal	Test 12	
18-Jul-26	Saturday	Ch-8: Sources of Finance	Test 6	
19-Jul-26	Sunday	Ch-8: Sources of Finance + Ch-9: Cost of Finance (Start)	Tests 6, 8	
20-Jul-26	Monday	Ch-9: Cost of Finance	Test 8	
21-Jul-26	Tuesday	Ch-9: Cost of Finance	Test 8	
22-Jul-26	Wednesday	Revision of Above Topics	Tests 6, 8, 12	
23-Jul-26	Thursday	Ch-4: Competitive Forces	Tests 2, 3	
24-Jul-26	Friday	Ch-4: Competitive Forces	Tests 2, 3	
25-Jul-26	Saturday	Ch-6: Ethical Decision Making Models	Test 5	
26-Jul-26	Sunday	Ch-10: Financial Risk Management	Test 9	
27-Jul-26	Monday	Ch-10: Financial Risk Management	Test 9	
28-Jul-26	Tuesday	Ch-10: Financial Risk Management	Test 9	
29-Jul-26	Wednesday	Revision of Above Topics	Tests 2, 3, 5, 9	
30-Jul-26	Thursday	Ch-11: Budgeting	Test 10	
31-Jul-26	Friday	Ch-11: Budgeting	Test 10	
1-Aug-26	Saturday	Ch-11: Budgeting	Test 10	
2-Aug-26	Sunday	Ch-5: Internal Analysis	Test 4	
3-Aug-26	Monday	Ch-5: Internal Analysis	Test 4	
4-Aug-26	Tuesday	Ch-12: Working Capital Management	Test 11	
5-Aug-26	Wednesday	Ch-12: Working Capital Management	Test 11	
6-Aug-26	Thursday	Ch-12: Working Capital Management	Test 11	
7-Aug-26	Friday	Revision of Above Topics	Tests 4, 10, 11	
8-Aug-26	Saturday	Ch-7: Introduction to Sustainability	Test 7	
9-Aug-26	Sunday	Ch-7: Introduction to Sustainability	Test 7	
10-Aug-26	Monday	Ch-1: PESTEL Analysis - Political, Economic and Social Environment	Test 1	
11-Aug-26	Tuesday	Ch-2: PESTEL Analysis - Technological, Ecological and Legal Environment	Test 1	
12-Aug-26	Wednesday	Ch-3: PESTEL Analysis - Case Study Questions	Test 1	
13-Aug-26	Thursday	Final Revision of Full Book / Main Topics	Tests 14, 15	



CAF-8

Audit & Assurance Essentials

Paper Date: 18 Aug 2026 | Revision Plan: 30 Days | Revision Session Start: 15 July 2026

Revision Note: Theory paper needs writing practice. Revise ISA references, audit procedures, controls, evidence, substantive testing and reporting in exam language.

Date	Day	Revision Focus	SC E-Learning Test	Progress
15-Jul-26	Wednesday	Ch-1: Concept and Need for Assurance Definition of audit and assurance, stewardship and agency, true and fair view, statutory audit requirements.	Test 1	
16-Jul-26	Thursday	Ch-13: Professional Ethics and Codes of Conduct Fundamental principles: integrity, objectivity, professional competence, confidentiality and professional behaviour.	Test 12	
17-Jul-26	Friday	Ch-13: Professional Ethics and Codes of Conduct Conceptual framework, threats and safeguards.	Test 12	
18-Jul-26	Saturday	Ch-2: Obtaining an Engagement Client acceptance, ethical matters, predecessor auditor communication and ISA 210 preconditions.	Test 2	
19-Jul-26	Sunday	Ch-2: Obtaining an Engagement Engagement letter, recurring audits and ISA 220 revised quality management responsibilities.	Test 2	
20-Jul-26	Monday	Ch-12: Reliance on Others Using internal auditors, direct assistance and auditor expert concepts.	Test 11	
21-Jul-26	Tuesday	Revision of Above Topics Revise short notes and practice written scenario answers.	Tests 1, 2, 11, 12	
22-Jul-26	Wednesday	Ch-3: Planning and Risk Assessment Planning activities, audit strategy vs audit plan, interim vs final audit.	Test 3	
23-Jul-26	Thursday	Ch-3: Planning and Risk Assessment Understanding entity, assertions, audit risk model and risk assessment.	Test 3	
24-Jul-26	Friday	Ch-3: Planning and Risk Assessment Materiality, performance materiality and fraud risk factors.	Test 3	
25-Jul-26	Saturday	Ch-5: Internal Control Five elements, control environment, control activities, IT controls and documentation.	Test 5	
26-Jul-26	Sunday	Ch-6: Tests of Controls Sales, purchases, payroll, inventory, cash and bank control testing.	Test 6	
27-Jul-26	Monday	Ch-6: Tests of Controls CAATs, test data, audit software and data analytics.	Test 6	
28-Jul-26	Tuesday	Ch-4: Evidence and Sampling Sufficient and appropriate evidence, audit procedures and audit documentation.	Test 4	
29-Jul-26	Wednesday	Ch-4: Evidence and Sampling Audit sampling, sample design, selection and projecting misstatements.	Test 4	
30-Jul-26	Thursday	Ch-7: Introduction to Substantive Procedures Tests of detail, analytical procedures and common ratios.	Test 7	
31-Jul-26	Friday	Ch-8: Substantive Procedures - Non-Current Assets Additions, disposals, depreciation, valuation and intangible assets.	Test 8	
1-Aug-26	Saturday	Ch-9: Substantive Procedures - Current Assets Inventory valuation, physical count and cut-off procedures.	Test 9	
2-Aug-26	Sunday	Ch-9: Substantive Procedures - Current Assets Receivables confirmations, alternative procedures, bank balances and bank reconciliation.	Test 9	
3-Aug-26	Monday	Ch-10: Substantive Procedures - Other Areas Trade payables, accruals, provisions and contingencies.	Test 9	
4-Aug-26	Tuesday	Revision of Above Topics Redo wrong questions and update audit procedure bank.	Tests 3, 4, 5, 6, 7, 8, 9	
5-Aug-26	Wednesday	Ch-11: Related Party Transactions ISA 550 objectives, risks and identification of undisclosed related parties.	Test 10	
6-Aug-26	Thursday	Ch-15: Audit Finalization - Final Evaluation Evaluation of misstatements and written representations.	Test 14	
7-Aug-26	Friday	Ch-15: Audit Finalization - Final Evaluation Subsequent events and going concern.	Test 14	
8-Aug-26	Saturday	Ch-14: Audit Finalization - Reporting Unmodified report and modified opinions: qualified, adverse and disclaimer.	Test 13	
9-Aug-26	Sunday	Ch-14: Audit Finalization - Reporting Key audit matters, Emphasis of Matter, Other Matter and going concern reporting.	Test 13	
10-Aug-26	Monday	Ch-16: Review and Assurance Engagements Review engagements, difference between audit and review and assurance framework.	Test 14	
11-Aug-26	Tuesday	Ch-16: Review and Assurance Engagements Sustainability assurance, objectives and elements.	Test 14	
12-Aug-26	Wednesday	Revision of Above Topics Reporting formats, final evaluation and full-book weak area correction.	Tests 10, 13, 14, 16, 17	
13-Aug-26	Thursday	Final Revision of Full Book / Main Topics Full book mock, sticky notes and examiner-style written answers.	Test 17	

FINAL CHECKLIST

Before Each Paper

Use this checklist during the last 72 hours before every CAF paper.

#	Instruction
1	Read your error log and repeat the questions where mistakes were made.
2	Attempt at least 2 past papers in one sitting under full examination conditions.
3	Revise formulas, sections, standards, ISA references and short notes.
4	Review SC E-Learning mock/test feedback and update weak areas.
5	Sleep properly before exam day and avoid starting new material at the last moment.

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