

**SINGAPORE CHARTERED ACCOUNTANT QUALIFICATION (ISCA)  
AFS – ASSURANCE FOUNDATION PROGRAMME  
AUGUST 2025 INTAKE  
(EXAM: DECEMBER 2025)**

**Tutor: Mr Chong Yan Yi (Sam)**  
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Assurance (ASF)	Delivery Mode	Date/Day/Time
<b>Part 1</b>	Online study via LMS (Notes, Videos, Quizzes)	
	Tutorial 1 Hybrid (choose classroom or online)	9 Aug 2025 (Sat) 9.00am-11.00am
<b>Part 2</b>	Online study via LMS (Notes, Videos, Quizzes)	
	Tutorial 2 Hybrid (choose classroom or online)	6 Sep 2025 (Sat) 9.00am-11.00am
<b>Part 3</b>	Online study via LMS (Notes, Videos, Quizzes)	
	Tutorial 3 Hybrid (choose classroom or online)	11 Oct 2025 (Sat) 9.00am-11.00am
<b>Part 4</b>	Online study via LMS (Notes, Videos, Quizzes)	
	Tutorial 4 Hybrid (choose classroom or online)	8 Nov 2025 (Sat) 9.00am-11.00am
<b>Part 5</b>	Online study via LMS (Notes, Videos, Quizzes)	
	<b>MOCK EXAM (Tentative Date: 20 Nov 2025)</b>	
	Tutorial 5 Hybrid (choose classroom or online)	29 Nov 2025 (Sat) 9.00am-11.00am

**NOTE:**

1. Learning materials for every part will be uploaded to college LMS (<http://lms.crescendo.edu.my>) minimum 14 days before the hybrid tutorial session.
2. Kindly take note that the tutorial class is **ONLY ON LIVE MODE. THERE WILL BE NO RECORDING OF TUTORIAL CLASS.** This is to encourage students to attend live and have two-way communication with the lecturer.

### ASF LECTURE VIDEOS DETAILS

Part	Topic / Sub-topic	Chapter	
1	Regulatory Frameworks for Audit and Assurance Services	1	
	Laws and Regulations	1	
	Code of Professional Conduct and Ethics	2	
	Professional Responsibility	2	
2	Quality Management	2	
	Appointment and Re appointment of Auditors	2	
	Planning the Audit	3	
	Evaluation of Internal Controls	3	
3	Materiality, and Assessing the Risk of Misstatement	3	
	Information Technology (IT)	3	
	Audit Evidence	4	
4	Audit Procedures	4	
	Using the Work of an Auditor's Expert	4	
	Evaluation and Review	4	
5	Auditor's Reports	5	
	Assurance Services other than Statutory Audit	5	
	Other Reports	5	

**Note: The above serves as a guide. The tutor may change the topics in each part.**