



# STUDY FRAMEWORK™

AUDITING AND ATTESTATION



PLANNER

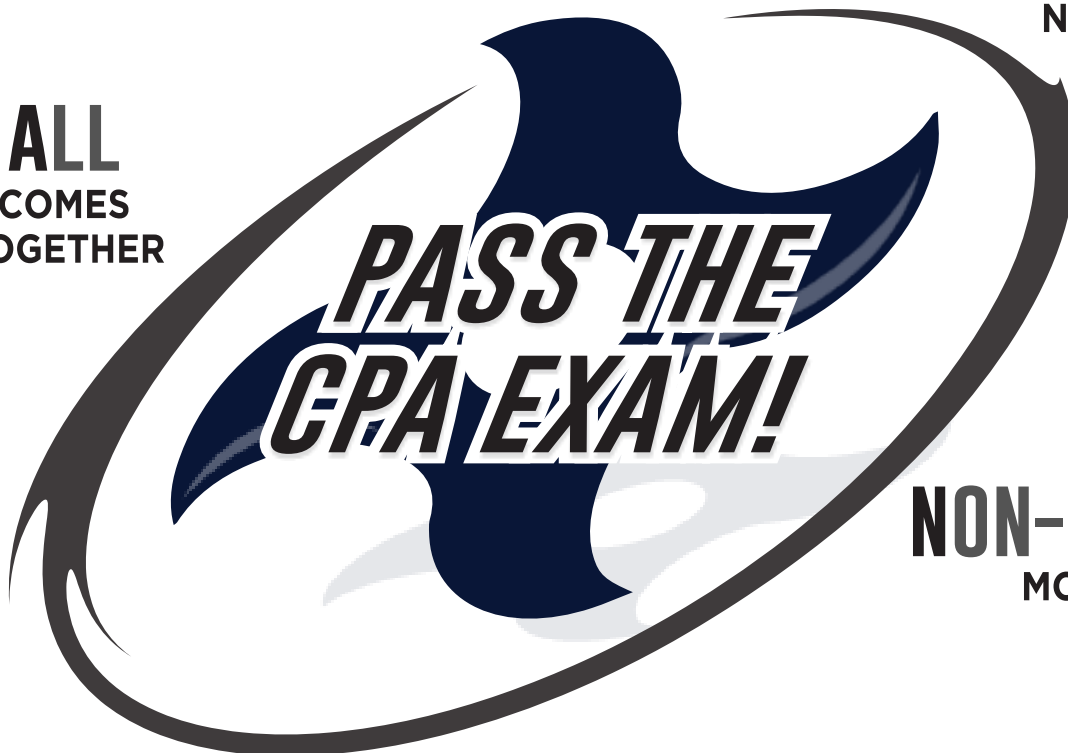


# STUDY FRAMEWORK™

**NAIL**  
THE CONCEPTS

**INTENSE**  
NOTES

**ALL**  
COMES  
TOGETHER



**NON-STOP**  
MCQ

**JUST**  
RE-WRITE IT

## **N** Nail the Concepts

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Read your NINJA Book before doing ANY MCQ. Begin reading the NINJA Notes and listening to the NINJA Audio - even if you haven't covered a particular subject in the NINJA Book. One key to success is to listen to the NINJA Audio and read the NINJA Notes as many times as possible in the weeks leading up to the exam.

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## **I** Intense Notes

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As you are Nailing the Concepts by reading the NINJA Book and NINJA Notes and listening to the NINJA Audio, take Intense Notes. The goal is to never have to go back and re-read the book because you've written down the key concepts covered.

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## **N** Non-Stop MCQ

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You've read your NINJA Book and the NINJA Notes. You've listened to the NINJA Audio. You've taken Intense Notes and have a killer stack of Keywords and Notes going. Now it's time to dive into NINJA MCQ. If you miss a question, write down the Keywords and Notes that the question is testing you on and add it to your stack of notes. If you get a question correct, but think you'll forget the concept later on, write it down.

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## **J** Just Re-Write It

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It's tedious. It's awful. It works. The process will take about a week, so plan accordingly. Take your stack of notes and re-write them into the Keywords and Notes area of this study planner (you'll likely need to make multiple copies of each page). The easy road is to skip this step. Don't take the easy road - it will pay dividends on Exam Day.

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## **A** All Comes Together

You've Nailed the Concepts. You've taken Intense Notes. You've worked MCQ until you hate life. You even hate the word "NINJA" at this point. You've re-written your Keywords and Notes. This is where it all comes together. Carry your stack of Keywords and Notes everywhere you go. Read through the NINJA Flashcards. Make a list of your weakest MCQ topics and work backwards. Start with your weakest and do 20 question "mini-testlets" until you score in the 70s and move to your next weakest topic. Finish your Review and then go give your Exam a Reverse-Roundhouse Kick in the face.



## Nail the Concepts

- ✓ Read the NINJA Book cover to cover
- ✓ Read NINJA Notes in your down time instead of social media, etc.
- ✓ Listen to NINJA Audio 24/7 in the car, at the gym, etc.
- ✓ Take Intense Notes while reading the NINJA Book and Notes and listening to the NINJA Audio (see page 6).
- ✓ Don't move on to the MCQ until you have read the complete NINJA Book - or have gone past the time you've budgeted for the book. If you get behind - it's ok to skim and read the examples. It's more important to stay on schedule.

## "Nail the Concepts" Checkoff List

	<b>Books</b>	<b>Notes</b>	<b>Audio</b>
Introduction	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
Ethics & Professional Responsibilities	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
Engagement Acceptance	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
Audit Planning & Supervision	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
Internal Control	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
Substantive Procedures & Audit Completion	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
Post-Audit Responsibilities & Audit Quality Control	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
Sampling	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
Accounting and Review Services (SSARS)	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
Attestation Engagements (SSAE)	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
Audit of Governmental Organizations and Single Audits	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
Information Technology and Auditing	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
Audit Data Analytics	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
Economics	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>

# NINJA

## Intense Notes

- ✓ As you read the NINJA Book and NINJA Notes, and listen to the NINJA Audio, take intense notes. The goal is to never have to go back and re-read the book because you've written down the key concepts covered.
- ✓ Take Notes while reading the NINJA Book
- ✓ Take Notes while reading the NINJA Notes
- ✓ Take Notes while listening to the NINJA Audio



**Throw away your highlighter and pick up your pen! According to Harvard Library:**

*“Throw away your highlighter: Highlighting can seem like an active reading strategy, but it can actually distract from the business of learning and dilute your comprehension. Those bright yellow lines you put on a printed page one day can seem strangely cryptic the next, unless you have a method for remembering why they were important to you at another moment in time. Pen or pencil will allow you to do more to a text you have to wrestle with.”*

### Keywords

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*HOME MORTGAGE INTEREST*

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### Notes

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*Mortgage Interest deductible on loans up to \$1M.*

*Home Equity Interest deductible on loans up to \$100K.*

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*As for the actual notes, we recommend using the Cornell Method for note-taking, a method preferred by universities and other learning centers. The basic idea is that the left side of your page will contain keywords, key concepts, or questions while the right side of your page will contain general notes that correspond to the keywords and concepts on the left. The bottom of the page is reserved for you to write a summary of what is contained on that page.*







## Keywords

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## Summary

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## Non-Stop MCQ



**STOP!**

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***Do not start the MCQ until you've read the NINJA Book (or you've surpassed the time budgeted in your study plan for the NINJA Book).***

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- ✓ Dive into NINJA MCQ
- ✓ The software knows what you do not based on the questions you answer incorrectly.
- ✓ If you miss a question, write down the “main point” of the question as a Keywords and Notes and add it to your stack of notes.
- ✓ If you get a question correct, but think you'll forget the concept later on, write it down.
- ✓ There are two phases to NINJA MCQ:
  1. The Evaluation Phase (the first 15% of the material, which figures out what you know — and what you don't),
  2. The RECON Phase (the software tailors the questions to help you improve in the areas where you are weakest).
  3. After completion of the Evaluation Phase, the RECON Phase and its progress bar will be enabled. During this phase, you will be presented with MCQ using our proprietary algorithm that is designed for your optimal retention of the study material. The RECON progress bar will reflect the percentage of correctly answered questions out of the total questions present in the course.

## 1. Ethics, Professional Responsibilities and General Principles

- ❑ A. Ethics, Independence and Professional Responsibilities
  - ❑ i. AICPA Code of Professional Conduct
  - ❑ ii. Requirements of the Securities and Exchange Commission and the Public Company Accounting Oversight Board
  - ❑ ii. Requirements of the Government Accountability Office and the Department of Labor
- ❑ B. Professional Skepticism and Professional Judgment
- ❑ C. Nature and Scope
  - ❑ i. Audit Engagements
  - ❑ ii. Engagements Conducted Under Government Accountability Office Government Auditing Standards
  - ❑ iii. Other Engagements
- ❑ D. Terms of Engagement
  - ❑ i. Preconditions for an Engagement
  - ❑ ii. Terms of Engagement and the Engagement Letter
- ❑ E. Requirements for Engagement Documentation
- ❑ F. Communication with Management and Those Charged with Governance
  - ❑ i. Planned Scope and Timing of an Engagement
  - ❑ ii. Internal Control Related Matters
- ❑ G. Audit and Assurance Quality

## 2. Assessing Risk and Developing a Planned Response

- A. Planning an Engagement
  - i. Overall Engagement Strategy
  - ii. Engagement Plan
- B. Understanding an Entity and Its Environment
  - i. External Factors
  - ii. Internal Factors
- C. Understanding an Entity's Control Environment and Business Processes, Including Information Technology (IT) Systems
  - i. COSO Internal Control - Integrated Framework
  - ii. Control Environment, IT General Controls, and Entity-Level Controls
  - iii. Business Processes and the Design of Internal Controls, Including the IT Environment
  - iv. Implications of an Entity Using a Service Organization
  - v. Limitations of Controls and Risk of Management Override
- D. Materiality
  - i. For the Financial Statements as a Whole
  - ii. Tolerable Misstatement and Performance Materiality
- E. Assessing and Responding to Risks of Material Misstatement, Whether Due to Fraud or Error
- F. Planning for and Using the Work of Others
- G. Specific Areas of Engagement Risk
  - i. An Entity's Compliance with Laws and Regulations
  - ii. Accounting Estimates
  - iii. Related Parties and Related Party Transactions
  - iv. Uniform Guidance for Single Audits

### 3. Performing Further Procedures and Obtaining Evidence

- A. Use of Data and Information
  - i. Requesting, Preparing and Transforming Data
  - ii. Reliability of Data and Information
  - iii. Data Analytics
- B. Sufficient Appropriate Evidence
- C. Sampling Techniques
- D. Procedures to Obtain Sufficient Appropriate Evidence
  - i. Test of Controls and Test of Details
  - ii. Analytical Procedures
  - iii. External Confirmations
- E. Specific Matters that Require Special Consideration
  - i. Accounting Estimates
  - ii. Investments in Securities
  - iii. Inventory and Inventory Held by Others
  - iv. Litigation, Claims and Assessments
  - v. An Entity's Ability to Continue as a Going Concern
  - vi. Uniform Guidance for Single Audits
- F. Misstatements and Internal Control Deficiencies
- G. Written Representations
- H. Subsequent Events and Subsequently Discovered Facts

## 4. Forming Conclusions and Reporting

- A. Reporting on Audit Engagements
- B. Reporting on Attestation Engagements
  - i. Examination or Review Engagements
  - ii. Agreed-Upon Procedures Engagements
- C. Accounting and Review Service Engagements
  - i. Preparation Engagements
  - ii. Compilation Engagements
  - iii. Review Engagements
- D. Reporting on Compliance
- E. Other Reporting Considerations
  - i. Comparative Statements and Consistency Between Periods
  - ii. Other Information in Documents with Audited Statements
  - iii. Review of Interim Financial Information
  - iv. Supplementary Information
  - v. Additional Reporting Requirements Under Government Accountability Office Government Auditing Standards
  - vi. Special-Purpose Frameworks



**Just Rewrite It**

It's tedious. It's awful. It works. The process will take about a week, so plan accordingly. Two weeks out from your exam sounds about right. Take your stack of notes and rewrite them into the Keywords and Notes area of this Study Planner (you'll likely need to make multiple copies of each page). The easy road is to skip this step. Don't take the easy road - it will pay dividends on Exam Day.

**Keywords**

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**Notes**

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**Summary**

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## All Comes Together

You've Nailed the Concepts. You've taken Intense Notes. You've worked MCQ until you hate life. You even hate the word "NINJA" at this point. You've rewritten your Keywords and Notes. This is where it all comes together.

- ❑ Carry your stack of Keywords and Notes everywhere you go.
- ❑ Read through NINJA Flashcards
- ❑ Make a list of your weakest MCQ topics and work backwards. Start with your weakest topic and do 20 question "minitestlets" until you score in the 70s and move to your next weakest topic.
- ❑ Finish your Review and then go give your Exam a Reverse-Roundhouse Kick in the face. **HIYA!**

# The ELL Plan™

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# Schedule

- ✓ With the ELL Plan™ you will exceed the recommended 130 study hours in seven weeks.
- ✓ You will incorporate 25 hours of studying into each week using the **Early-Lunch-Late** method.
- ✓ You have an extra five hours of study time built in to allow for the unexpected.

The Early Late Lunch Plan is simple. The sacrifice is not. The idea is that you set a schedule, make a habit it of it over the course of the 7 weeks necessary to pull this off.

## How it works:

### EARLY

Get up 1.5 hours earlier than normal. If you are already getting up at 4, don't shake your head in disgust. This plan isn't for you. For those who normally get up at 6 or 6:30 am, start getting up at 4:30 or 5. Stumble to the coffee pot (which you loaded the night before) and hit the "go" button.

While the coffee is brewing, go take a quick shower and wake up. Head back to the coffee, grab a cup and sit down at your computer and books (which you also set up the night before).

**Study for an hour.**

Notice that checking your e-mail, Facebook, sports sites, or news was nowhere in this sequence.

### LUNCH

Say no to the co-workers heading down the street to grab lunch and talk about how dumb their boss is for an hour. You take your lunch to your desk (which you also packed the night before). Start eating and hit play on your NINJA Audio.

Your legal pad and pen will get food smears on it while you take notes, as will your mouse, but who cares. Same rule applies as the morning: no e-mail or Internet.

**Study for an hour.**

### LATE

This is where it will differ greatly based on your home situation, based on whether you are single with no children, married with no children, or married with children but your spouse is at home, etc.

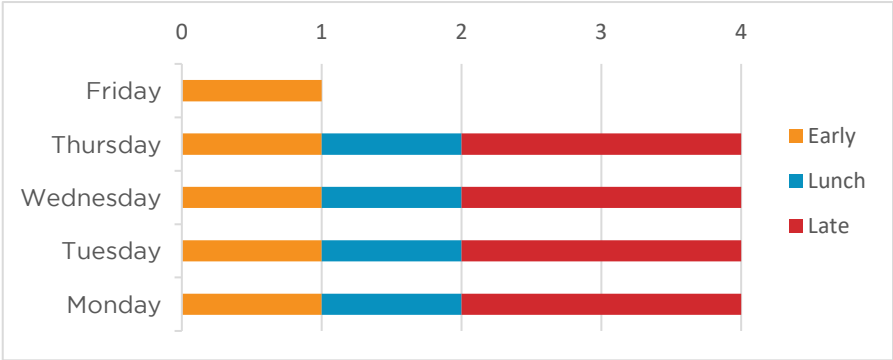
Somewhere between the hours of 7:00 p.m. to -11:00 p.m. set aside the time to study. Study at a coffee shop, the library, stay late at work, do it at home...whatever works for your situation.

**Study 2 hours.**

Do this four days a week. Have lunch out Friday and take Friday night off.

## Repeat for 7 Weeks!

# Work Day Schedule



# The ELL Plan™ 7-Week Calendar

	MON	TUE	WED	THUR	FRI	SAT	SUN
<b>WEEK 1</b> 25 Study Hours	Early 1 Lunch 1 Late 2	Early 1 Lunch 1 Late 2	Early 1 Lunch 1 Late 2	Early 1 Lunch 1 Late 2	Early 1 Lunch 1 Late 2	Early 1 Eat Out 0 Late 0	As Schedule Permits 4
<b>WEEK 2</b> 25 Study Hours	Early 1 Lunch 1 Late 2	Early 1 Lunch 1 Late 2	Early 1 Lunch 1 Late 2	Early 1 Lunch 1 Late 2	Early 1 Lunch 1 Late 2	Early 1 Eat Out 0 Late 0	As Schedule Permits 4
<b>WEEK 3</b> 25 Study Hours	Early 1 Lunch 1 Late 2	Early 1 Lunch 1 Late 2	Early 1 Lunch 1 Late 2	Early 1 Lunch 1 Late 2	Early 1 Lunch 1 Late 2	Early 1 Eat Out 0 Late 0	As Schedule Permits 4
<b>WEEK 4</b> 25 Study Hours	Early 1 Lunch 1 Late 2	Early 1 Lunch 1 Late 2	Early 1 Lunch 1 Late 2	Early 1 Lunch 1 Late 2	Early 1 Lunch 1 Late 2	Early 1 Eat Out 0 Late 0	As Schedule Permits 4
<b>WEEK 5</b> 25 Study Hours	Early 1 Lunch 1 Late 2	Early 1 Lunch 1 Late 2	Early 1 Lunch 1 Late 2	Early 1 Lunch 1 Late 2	Early 1 Lunch 1 Late 2	Early 1 Eat Out 0 Late 0	As Schedule Permits 4
<b>WEEK 6</b> 25 Study Hours	Early 1 Lunch 1 Late 2	Early 1 Lunch 1 Late 2	Early 1 Lunch 1 Late 2	Early 1 Lunch 1 Late 2	Early 1 Lunch 1 Late 2	Early 1 Eat Out 0 Late 0	As Schedule Permits 4
<b>WEEK 7</b> 25 Study Hours	Early 1 Lunch 1 Late 2	Early 1 Lunch 1 Late 2	Early 1 Lunch 1 Late 2	Early 1 Lunch 1 Late 2	Early 1 Lunch 1 Late 2	Early 1 Eat Out 0 Late 0	As Schedule Permits 4

# Weekly Progress Tracker



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**You should complete  
20 to 25 Hours of  
studying per Week  
to stay on a 7-week  
track.**

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# STUDY LOG

## Week 1

- Read 50% of the NINJA Book
- Read all of the NINJA Notes
- Listen to all of the NINJA Audio
- Take your own notes on all of this

## Week 2

- Read 50% of the NINJA Book
- Read all of the NINJA Notes
- Listen to all of the NINJA Audio
- Take your own notes on all of this

### Study Hours

<b>Monday</b>	<input type="checkbox"/> Early	1
	<input type="checkbox"/> Lunch	1
	<input type="checkbox"/> Late	2
<b>Tuesday</b>	<input type="checkbox"/> Early	1
	<input type="checkbox"/> Lunch	1
	<input type="checkbox"/> Late	2
<b>Wednesday</b>	<input type="checkbox"/> Early	1
	<input type="checkbox"/> Lunch	1
	<input type="checkbox"/> Late	2
<b>Thursday</b>	<input type="checkbox"/> Early	1
	<input type="checkbox"/> Lunch	1
	<input type="checkbox"/> Late	2
<b>Friday</b>	<input type="checkbox"/> Early	1
	<input type="checkbox"/> Lunch	1
	<input type="checkbox"/> Late	2
<b>Saturday</b>	<input type="checkbox"/>	4
<b>Sunday</b>	<input type="checkbox"/>	4
<b>TOTAL</b>		<b>25</b>

### Study Hours

<b>Monday</b>	<input type="checkbox"/> Early	1
	<input type="checkbox"/> Lunch	1
	<input type="checkbox"/> Late	2
<b>Tuesday</b>	<input type="checkbox"/> Early	1
	<input type="checkbox"/> Lunch	1
	<input type="checkbox"/> Late	2
<b>Wednesday</b>	<input type="checkbox"/> Early	1
	<input type="checkbox"/> Lunch	1
	<input type="checkbox"/> Late	2
<b>Thursday</b>	<input type="checkbox"/> Early	1
	<input type="checkbox"/> Lunch	1
	<input type="checkbox"/> Late	2
<b>Friday</b>	<input type="checkbox"/> Early	1
	<input type="checkbox"/> Lunch	1
	<input type="checkbox"/> Late	2
<b>Saturday</b>	<input type="checkbox"/>	4
<b>Sunday</b>	<input type="checkbox"/>	4
<b>TOTAL</b>		<b>25</b>



# STUDY LOG

## Week 3

- Non-stop MCQ
- Read all of the NINJA Notes
- Listen to all of the NINJA Audio
- Take your own notes on all of this

## Week 4

- Non-stop MCQ
- Read all of the NINJA Notes
- Listen to all of the NINJA Audio
- Take your own notes on all of this

### Study Hours

<b>Monday</b>	<input type="checkbox"/> Early	1
	<input type="checkbox"/> Lunch	1
	<input type="checkbox"/> Late	2
<b>Tuesday</b>	<input type="checkbox"/> Early	1
	<input type="checkbox"/> Lunch	1
	<input type="checkbox"/> Late	2
<b>Wednesday</b>	<input type="checkbox"/> Early	1
	<input type="checkbox"/> Lunch	1
	<input type="checkbox"/> Late	2
<b>Thursday</b>	<input type="checkbox"/> Early	1
	<input type="checkbox"/> Lunch	1
	<input type="checkbox"/> Late	2
<b>Friday</b>	<input type="checkbox"/> Early	1
	<input type="checkbox"/> Lunch	1
	<input type="checkbox"/> Late	2
<b>Saturday</b>	<input type="checkbox"/>	4
<b>Sunday</b>	<input type="checkbox"/>	4
<b>TOTAL</b>		<b>25</b>

### Study Hours

<b>Monday</b>	<input type="checkbox"/> Early	1
	<input type="checkbox"/> Lunch	1
	<input type="checkbox"/> Late	2
<b>Tuesday</b>	<input type="checkbox"/> Early	1
	<input type="checkbox"/> Lunch	1
	<input type="checkbox"/> Late	2
<b>Wednesday</b>	<input type="checkbox"/> Early	1
	<input type="checkbox"/> Lunch	1
	<input type="checkbox"/> Late	2
<b>Thursday</b>	<input type="checkbox"/> Early	1
	<input type="checkbox"/> Lunch	1
	<input type="checkbox"/> Late	2
<b>Friday</b>	<input type="checkbox"/> Early	1
	<input type="checkbox"/> Lunch	1
	<input type="checkbox"/> Late	2
<b>Saturday</b>	<input type="checkbox"/>	4
<b>Sunday</b>	<input type="checkbox"/>	4
<b>TOTAL</b>		<b>25</b>

# STUDY LOG

## Week 5

- Non-stop MCQ
- Take notes where applicable
- Listen to all of the NINJA Audio

## Week 6

- Non-stop MCQ
- Just rewrite it.
- Review all of your Keywords and Notes over and over again

### Study Hours

<b>Monday</b>	<input type="checkbox"/> Early	1
	<input type="checkbox"/> Lunch	1
	<input type="checkbox"/> Late	2
<b>Tuesday</b>	<input type="checkbox"/> Early	1
	<input type="checkbox"/> Lunch	1
	<input type="checkbox"/> Late	2
<b>Wednesday</b>	<input type="checkbox"/> Early	1
	<input type="checkbox"/> Lunch	1
	<input type="checkbox"/> Late	2
<b>Thursday</b>	<input type="checkbox"/> Early	1
	<input type="checkbox"/> Lunch	1
	<input type="checkbox"/> Late	2
<b>Friday</b>	<input type="checkbox"/> Early	1
	<input type="checkbox"/> Lunch	1
	<input type="checkbox"/> Late	2
<b>Saturday</b>	<input type="checkbox"/>	4
<b>Sunday</b>	<input type="checkbox"/>	4
<b>TOTAL</b>		<b>25</b>

### Study Hours

<b>Monday</b>	<input type="checkbox"/> Early	1
	<input type="checkbox"/> Lunch	1
	<input type="checkbox"/> Late	2
<b>Tuesday</b>	<input type="checkbox"/> Early	1
	<input type="checkbox"/> Lunch	1
	<input type="checkbox"/> Late	2
<b>Wednesday</b>	<input type="checkbox"/> Early	1
	<input type="checkbox"/> Lunch	1
	<input type="checkbox"/> Late	2
<b>Thursday</b>	<input type="checkbox"/> Early	1
	<input type="checkbox"/> Lunch	1
	<input type="checkbox"/> Late	2
<b>Friday</b>	<input type="checkbox"/> Early	1
	<input type="checkbox"/> Lunch	1
	<input type="checkbox"/> Late	2
<b>Saturday</b>	<input type="checkbox"/>	4
<b>Sunday</b>	<input type="checkbox"/>	4
<b>TOTAL</b>		<b>25</b>

# STUDY LOG

## Week 7

Study Hours		
<b>Monday</b>	<input type="checkbox"/> Early	1
	<input type="checkbox"/> Lunch	1
	<input type="checkbox"/> Late	2
<b>Tuesday</b>	<input type="checkbox"/> Early	1
	<input type="checkbox"/> Lunch	1
	<input type="checkbox"/> Late	2
<b>Wednesday</b>	<input type="checkbox"/> Early	1
	<input type="checkbox"/> Lunch	1
	<input type="checkbox"/> Late	2
<b>Thursday</b>	<input type="checkbox"/> Early	1
	<input type="checkbox"/> Lunch	1
	<input type="checkbox"/> Late	2
<b>Friday</b>	<input type="checkbox"/> Early	1
	<input type="checkbox"/> Lunch	1
	<input type="checkbox"/> Late	2
<b>Saturday</b>	<input type="checkbox"/>	4
<b>Sunday</b>	<input type="checkbox"/>	4
<b>TOTAL</b>		<b>25</b>

### You should now be in the RECON Phase of the MCQ

1. Find your weakest section, based on your scores, and start there with drilling down into those questions until you are at 70% proficiency or higher.
2. Then move on to your second weakest topic
3. Your Trending Goal this week is to be at 85% or higher.

### 1-3 Days Before Exam

1. Read NINJA FlashCards over and over again
2. Continue watching Sparring Lectures on
3. your weakest topics

### 1 Day Before Exam

1. Read NINJA FlashCards over and over again
2. Read your Keywords and Notes

### Day of the Exam (try to schedule your exam for around 1:00 p.m.)

1. Do the MCQ of your weakest topic
2. Read NINJA Notes
3. Read your Keywords and Notes
4. En route to the Exam listen to the NINJA Audio topic that is your weakest section
5. At the testing center, in your car, review the
6. NINJA Notes on your weakest topic.