

**SEMINAR TOPIC**

- : USING CONTROL TESTING, ANALYTICAL PROCEDURES AND OTHER SUBSTANTIVE PROCEDURES (INCLUDING SAMPLING) IN AN AUDIT OF FINANCIAL STATEMENTS
- : DR RAMESH RUBEN LOUIS
- : 10<sup>TH</sup> FEBRUARY 2026
- : TUESDAY
- : ZOOM CHAT ROOM
- : 9.00 AM – 5.00 PM
- : RM200 PER PERSON

**FACILITATOR**  
**DATE**  
**DAY**  
**VENUE**  
**TIME**  
**FEES**

**Organized by :**

7 CPE HOURS  
GAINED  
FOR MAFA  
MEMBER FIRMS  
ONLY

**INTRODUCTION**

Professional and technical competency is one of the cornerstones of the audit profession. As adequate job knowledge is vital for any audit staff to perform their task effectively and efficiently, professional accounting bodies have made professional competency mandatory for its members. Auditing standards and auditing manuals have also provided guidance for auditors to perform their audit in a proper manner using tests of controls, analytical procedures and other substantive procedures.

**OBJECTIVES OF THE PRACTICAL AUDITING SERIES**

**At the end of the program, the participants will have acquired adequate knowledge on:**

- Understanding the audit process and the relevant auditing approach to obtain sufficient and appropriate audit evidence.
- Use the test of controls (TOC) and required audit documentation for TOCs.
- Use of analytical procedures as part of the audit approach.
- Performing and documenting various other substantive procedures.

**METHODOLOGY**

PowerPoint presentation, illustrations and discussion. Question & answer sessions.

**WHO SHOULD ATTEND**

New Audit Staff / Juniors between 1 to 2 Years of Experience.

**WEBINAR OUTLINE**

9.00 am – 1.00 pm

**SESSION 1**

- The concept of standard auditing techniques & its impact on audit assurance– TOCs, SAPs and OSPs.
- Performing and documenting test of controls (TOC), including walkthrough tests.
- Key considerations and circumstances when TOCs are performed
- Performing and documenting substantive analytical procedures (SAP) – Key requirements of ISA 520.

1.00 pm – 2.00 pm (Lunch Break)

2.00 pm – 5.00 pm

**SESSION 2**

- Importance of “sufficient & appropriate audit evidence” in a risk-based audit – Key requirements of ISA 500.
- Performing and documenting circularisations – Key requirements of ISA 505, including considerations during movement restrictions and alternative procedures.
- Vouching, verifications and physical sighting/inspection.
- Sampling procedures – Key requirements of ISA 530 and application in an audit of financial statements.

**FACILITATOR'S PROFILE**

**Dr Ramesh Ruben Louis** has close to 25 years of working experience. He is a fellow of ACCA, a member of the Malaysian Institute of Accountants, the Malaysian Institute of Certified Public Accountants, a chartered member of The Institute of Internal Auditors, as well as a Certified Financial Planner. He started his career in Arthur Andersen, and subsequently moved over to BDO. He also has experience in corporate finance whilst attached to Southern Investment Bank Berhad. He was also the Executive Director of training for Morison AAC in Malaysia for several years. Ramesh was instrumental in pioneering the first of its kind, online resource portal for public practitioners in Malaysia in 2008. He is currently the Principal Trainer for MyLearning Training Resources and also provides consulting and advisory services for businesses and public practices in accounting, auditing, corporate finance and risk management across Asia Pacific, including Singapore, Hong Kong, Brunei and Cambodia.



His experience in accounting, auditing and risk management ranges from large public listed companies to multinational corporations, government agencies as well as SME's in a spectrum of industries including plantation, property development, manufacturing, trading, IT, shipping, retailing, etc. Besides that, Ramesh also has hands-on experience on other corporate exercises such as due diligence, IPO's, issuance of bonds, corporate & debt restructuring and investigative audit.

His training and advisory experience includes topics on Internal & Statutory Auditing, Public Sector/Government Audits, Value-for-Money Audits, ISQC 1, Risk Management & Internal Controls, Review and Assurance Engagements such as Financial Due Diligence, Forecasts & Projections, Forensic & Fraud Accounting/Auditing, as well as practical application of International Financial Reporting Standards ("IFRS"), Reporting Standards for SMEs (MPERS/PERS) and public sector accounting (MPSAS). He has facilitated training and provided advisory for public accountants across Asia Pacific, multinationals such as Ericsson, TNB Group, Petronas Group, CIMB Bank, YTL Hotels and public sector institutions such as RISDA, KTMB, the Auditor General's Department of Malaysia and Brunei, Perbadanan Tabung Pendidikan Tinggi Negara (PTPTN), Accountant General Department of Malaysia, Lembaga Tabung Angkatan Tentera (LTAT) as well as the Ministry of Defence and Ministry of Primary Resources & Industries of Brunei. Ramesh is a certified trainer by the Human Resource Development Fund (HRDF), Ministry of Human Resources Malaysia. He holds an MBA from the University of Strathclyde, United Kingdom, graduating with a distinction. Ramesh was also an adjudicator for the Sarawak Chamber of Commerce Annual Corporate Report Awards. He obtained his doctorate (PhD) from University of Malaya, where his research was on Audit Quality.

# REGISTRATION FORM

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**Seminar Topic : Using Control Testing, Analytical Procedures and Other Substantive Procedures (Including Sampling) In An Audit Of Financial Statements**

**Facilitator : Dr Ramesh Ruben Louis**

**Date/Day/Time : 10<sup>th</sup> February 2026 / Tuesday / 9.00 am to 5.00 pm**

**Registration Fee : RM200 per person**

## PARTICIPANT'S CONTACT DETAILS (please include a list for group registrations)

Participant full name as per I/C (Dato' / Datin /Dr /Mr /Mr/Ms):

I/C: \_\_\_\_\_ Designation: \_\_\_\_\_

I/C: \_\_\_\_\_ Email: \_\_\_\_\_ Mobile No: \_\_\_\_\_

## ORGANISATION'S DETAILS

Organization: \_\_\_\_\_

Industry: \_\_\_\_\_ Contact Person/Designation: \_\_\_\_\_

Address: \_\_\_\_\_

Email: \_\_\_\_\_ Tel: \_\_\_\_\_

## PAYMENT DETAILS

Online payment to MAFA Maybank Account No. 5142 71630 773 ' PERSATUAN FIRMA-FIRMA AKAUNTAN MALAYSIA' (please email bank-in-slip to [admin@mafa.org.my](mailto:admin@mafa.org.my)) or by Cheque:

Bank & Cheque No.: \_\_\_\_\_ Amount RM: \_\_\_\_\_

**FOR REGISTRATION : PLEASE FILL UP THE REGISTRATION FORM AND EMAIL TO [admin@mafa.org.my](mailto:admin@mafa.org.my) TOGETHER WITH THE PAYMENT.**

**Contact : Ms Rose Ramli**

**Tel : 017-203 4925 / 03-8966 3963**

**Address : D-7-8, Megan Avenue 1, No. 189, Jalan Tun Razak, 50400 Kuala Lumpur**

[www.mafa.org.my](http://www.mafa.org.my)

## TERMS & CONDITIONS

### PROGRAMME FEES

- ❖ Fee is payable to PERSATUAN FIRMA-FIRMA AKAUNTAN MALAYSIA.
- ❖ Fee include programme materials.
- ❖ Full payment upon completion of registration. Otherwise, registration will be deemed unsuccessful.
- ❖ Admittance may be denied upon failure to make full Payment as per the above requirement

### CANCELLATION

NO REFUNDS WILL BE MADE BUT REGISTERED PARTICIPANTS MAY NOMINATE ANOTHER STAFF OF A MEMBER FIRM IN THEIR PLACE.

### DATA PROTECTION :

Personal Data is gathered in accordance with the Personal Data Protection Act 2010 (Act 709).

### DISCLAIMER :

The Organiser reserves the right to change the facilitator, date(s) and to cancel the programme should circumstances beyond its control arise. The Organiser shall not be responsible for any costs, damages or losses incurred by the participant due to the changes and/or cancellation. All fees paid shall be refunded in full if you are not agreeable to any such changes.

### REPLACEMENTS :

Please note replacements are acceptable and CPE points will be allocated to the designated attendee.

### RECORDING :

Video / Sound recording is strictly prohibited.

## CERTIFICATE OF ATTENDANCE AND CPE HOURS :

- ❖ Participants will only be entitled to the CPE credit hours upon attending the entire duration of the programme. CPE credit hours will not be accorded for partial attendance.
- ❖ Upon full attendance of the programme, participants will be issued e-Certificate of Attendance after completion of the event.