

# AUDIT AND ASSURANCE

## STUDY TEXT

### Qualifications and Credit Framework

**Q2022**

This Study Text supports study for the following AAT qualifications:

AAT Level 4 Diploma in Professional Accounting

AAT Diploma in Professional Accounting at SCQF Level 8

### KAPLAN PUBLISHING'S STATEMENT OF PRINCIPLES

#### LINGUISTIC DIVERSITY, EQUALITY AND INCLUSION

We are committed to diversity, equality and inclusion and strive to deliver content that all users can relate to.

We are here to make a difference to the success of every learner.

Clarity, accessibility and ease of use for our learners are key to our approach.

We will use contemporary examples that are rich, engaging and representative of a diverse workplace.

We will include a representative mix of race and gender at the various levels of seniority within the businesses in our examples to support all our learners in aspiring to achieve their potential within their chosen careers.

Roles played by characters in our examples will demonstrate richness and diversity by the use of different names, backgrounds, ethnicity and gender, with a mix of sexuality, relationships and beliefs where these are relevant to the syllabus.

It must always be obvious who is being referred to in each stage of any example so that we do not detract from clarity and ease of use for each of our learners.

We will actively seek feedback from our learners on our approach and keep our policy under continuous review. If you would like to provide any feedback on our linguistic approach, please use this form (you will need to enter the link below into your browser).

<https://forms.gle/U8oR3abiPpGRDY158>

**We will seek to devise simple measures that can be used by independent assessors to randomly check our success in the implementation of our Linguistic Equality, Diversity and Inclusion Policy.**

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# CONTENTS

	Page number
Introduction	P.7
Unit guide	P.11
The assessment	P.27
Study skills	P.28

## STUDY TEXT

### Chapter

1	Principles of auditing	1
2	Accounting systems and internal controls	51
3	Planning, controlling and recording	49
4	Audit evidence, techniques and procedures	93
5	Audit verification work 1 – general principles	123
6	Audit verification work 2 – inventory	131
7	Audit verification work 3 – non-current assets	155
8	Audit verification work 4 – receivables, cash and bank	171
9	Audit verification work 5 – liabilities, shareholders' funds and statutory books	205
10	Audit verification work 6 – statement of profit or loss	229

**STUDY TEXT**

## Chapter

11	Completion stages of an audit	235
12	The reporting function	255
13	The legal and professional framework	275
14	Responsibilities and liabilities of the auditor	303
15	Internal audit	317
	Mock assessment questions	331
	Mock assessment answers	349
	References	365
	Index	I.1

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