



ACCA

Audit and assurance (AA)

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This document references IFRS® Standards and IAS® Standards, which are authored by the International Accounting Standards Board (the Board), and published in the 2021 IFRS Standards Red Book.

Exam format

		Number of marks
Section A:	3 x 10 mark objective test case study questions	30
Section B:	1 x 30 mark question	30
	2 x 20 mark questions	40
		<hr/>
		100
		<hr/>

Time allowed: 3 hours

Aim of the paper

To develop knowledge and understanding of the process of carrying out the assurance engagement and its application in the context of the professional regulatory framework.

Keys to success

Answer the question

Read the question extremely carefully, paying attention to the verbs telling you what to do, and to the mark allocation. You must make (at least) one point in your answer for every mark available.