

AAA Study support guide

▪ Plan ▪ Prepare ▪ Pass

Advanced Audit and Assurance
(AAA)

▪ Plan ▪ Prepare ▪ Pass

Welcome to your guide helping you to study for your Advanced Audit and Assurance exam

Why use this guide?

- ✓ Structured approach to show you how to succeed
- ✓ Signposted resources and how to use them
- ✓ Tips for success to help you through your studies
- ✓ Interactive clickable checklists to keep you on track

This guide applies to exams for September and December 2018 and March and June 2019.

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Getting started

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Your checklist

- Consider booking tuition with an Approved Learning Partner
- Enter for your exam
- Buy an Approved Content Provider study text and question and answer bank
- Draw up your study plan
- Get to know your exam

Getting started – Tips for success

We strongly recommend that you buy an up to date Advanced Audit and Assurance [Approved Content Provider](#) study text and question and answer bank to ensure exam success. These provide:

- the most up to date content and syllabus coverage.
- tests, quizzes and other support designed to help you prepare for your exam.
- past exam questions updated for changes to the syllabus, question style and exam format* as well as practice questions and answers and full mock exams to ensure you are fully prepared for your exam.

You may want to consider attending a face to face or online tuition course with one of ACCA's [Approved Learning Partners](#) for all or part of your studies.



Students who use approved content materials are more likely to pass than those who don't.



Tips for success

- ✓ The earlier you [enter for your exam](#) the less it costs! Use our [exam planner tool](#) to plan which exam(s) you want to sit and when.
 - ✓ Use the [ACCA Learning Community](#) to link up with fellow students around the world studying the same exam as you – get tips, join discussions and share ideas and advice. You can also access live Q&A sessions and presentations.
 - ✓ Spend some time familiarising yourself with the free resources available via the [study support resource finder](#) on the [student section](#) of the ACCA website – we will provide you with specific guidance on when and how to use these resources during the relevant stages of study.
 - ✓ Remember to personalise your edition of [Student Accountant](#) so you receive AAA specific information as you need it.
 - ✓ You should complete the [Ethics and Professional Skills module](#) before attempting any of the Strategic Professional exams. This module gives you insight into professional skills that you can apply in your exam and in the workplace.
 - ✓ If you think you could benefit from building your English language skills to help you succeed in your exam take a look at the [BPP English Language support for ACCA](#) which is a free online programme specifically designed to support you through your exams.
- Exempt from Audit and Assurance (AA)?**
- ✓ Make sure you have the assumed knowledge needed from AA for AAA (see the article [Underpinning knowledge for the audit exams](#)).
 - ✓ If you feel your knowledge is lacking, consider buying an AA [Approved Content Provider](#) study text to refresh your understanding.

* Note: the exam format is changing from September 2018

Getting started – Draw up your study plan

Study plan checklist

- Calculate the number of weeks from now until your exam date and draw up a plan – see the example to the left and a possible proforma for you to use on page 7
- You may need to add or take away weeks depending on your own circumstances and which exam sitting(s) you are focusing on
- Block out days/half days/evenings already committed to family/social events
- Plan study periods – evenings/half days/full days, aiming for roughly one evening/half day per chapter of your study text
- If possible leave a six week period for the revision and final preparation phases

	Monday	Tuesday	Wednesday	Thursday	Friday	Saturday	Sunday
Week 1	Monday	Tuesday	Wednesday	Thursday	Friday	Saturday	Sunday
Week 2	Monday	Tuesday	Wednesday	Thursday	Friday	Saturday	Sunday
Week 3	Monday	Tuesday	Wednesday	Thursday	Friday	Saturday	Sunday
Week 4	Monday	Tuesday	Wednesday	Thursday	Friday	Saturday	Sunday
Week 5	Monday	Tuesday	Wednesday	Thursday	Friday	Saturday	Sunday
Week 6	Monday	Tuesday	Wednesday	Thursday	Friday	Saturday	Sunday
Week 7	Monday	Tuesday	Wednesday	Thursday	Friday	Saturday	Sunday
Week 8	Monday	Tuesday	Wednesday	Thursday	Friday	Saturday	Sunday
Week 9	Monday	Tuesday	Wednesday	Thursday	Friday	Saturday	Sunday
Week 10	Monday	Tuesday	Wednesday	Thursday	Friday	Saturday	Sunday
Week 11	REVISION						
Week 12	REVISION						
Week 13	REVISION						
Week 14	REVISION						
Week 15	REVISION						
Week 16	REVISION AND FINAL PREPARATION						

Evening study period
 Daytime study period
 Other commitments

Getting started – Draw up your study plan



Tips for success

When drawing up your study plan

- ✓ Be realistic and consider when you are best able to study – maybe early mornings work better for you or perhaps shorter, more frequent study periods.
- ✓ Once you have prepared your plan stick to it!
- ✓ Consider building in an extra study period after every few chapters to review and consolidate your learning.
- ✓ Take a 5-10 minute break every hour to help maintain your motivation and concentration.
- ✓ Use this plan whether you intend to self-study through all the phases or mix with some tuition from an [Approved Learning Partner](#).

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Students who use ACCA's learning support resources achieve higher pass rates than those who don't.

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Getting started – Your study plan

Print out and write down when you will study, relax and revise!

	Monday	Tuesday	Wednesday	Thursday	Friday	Saturday	Sunday
Week 1							
Week 2							
Week 3							
Week 4							
Week 5							
Week 6							
Week 7							
Week 8							
Week 9							
Week 10							
Week 11	REVISION						
Week 12	REVISION						
Week 13	REVISION						
Week 14	REVISION						
Week 15	REVISION						
Week 16	REVISION AND FINAL PREPARATION						



Evening study period



Daytime study period



Other commitments

Colour boxes in your preferred highlighter colours.

Getting started – Get to know your exam

- Review the [syllabus and study guide](#) and the [examinable documents](#) for Advanced Audit and Assurance ➤ These give you an understanding of the aims and objectives of the exam, learning outcomes and exam structure as well as a comprehensive list of the documents examinable for the current exam sittings

- Scan the [specimen exam](#) for Advanced Audit and Assurance ➤ The specimen exam provides you with a clear picture of how Advanced Audit and Assurance will be assessed and how the exam is structured as well as the likely style and range of questions that you could see in the real exam

- Review the [examining team's guidance](#) ➤ Using these resources at the start of your studies will help you understand the focus of the exam by concentrating on the exam structure, question style, exam technique and tips as well as pitfalls to avoid – see an extract from the examiner's approach article over the page

- Review the [examiner's reports](#) from the last four sittings ➤ These provide feedback on students' performance after each exam session, highlight problem areas that students need to improve on and tell you what the examining teams are looking for

- Read the exam technique articles for AAA ➤ The articles – [Underpinning knowledge for the audit papers](#), [Exam technique for Advanced Audit and assurance](#), [How to tackle audit and assurance case study questions – part 1](#) and [Audit and assurance case study questions – part 2](#) – will provide you with a head start in terms of knowing what to expect and how to approach exam standard questions

Getting started – What the examiner has said about Advanced Audit and Assurance (extract from the syllabus and study guide)



Comments on the format of the exam

The examination is constructed in two sections. Questions in both sections will be largely discursive. However, candidates will be expected, for example, to be able to assess materiality and calculate relevant ratios where appropriate.

Section A will comprise a Case Study, worth 50 marks, set at the planning stage of the audit, for a single company, a group of companies or potentially several audit clients. Candidates will be provided with detailed information, which will vary between examinations, but is likely to include extracts of financial information, strategic, operational and other relevant financial information for a client business, as well as extracts from audit working papers, including results of analytical procedures. Candidates will be required to address a range of requirements, from syllabus sections A, B, C and D, thereby tackling a real world situation where candidates may have to address a range of issues simultaneously in relation to planning, risk assessment, evidence gathering and ethical and professional considerations. Four professional marks will be available in Section A and will be awarded based on the level of professionalism with which a candidate's answer is presented, including the structure and clarity of the answer provided.

Section B will contain two compulsory 25 mark questions, with each being predominantly based around a short scenario. One question will always predominantly come from syllabus section E, and consequently candidates should be prepared to answer a question relating to completion, review and reporting. There are a number of formats this question could adopt, including, but not limited to, requiring candidates to assess going concern, the impact of subsequent events, evaluating identified misstatements and the corresponding effect on the auditor's report. Candidates may also be asked to critique an auditor's report or report which is to be provided to management or those charged with governance. The other Section B question can be drawn from any other syllabus section, including A, B, C, D and F.

Current issues

Syllabus section G on current issues may be examined in Section A or B as appropriate. Current issues is unlikely to form the basis of any question on its own but instead will be incorporated into the Case Study or either of the Section B questions dependent on question content and the topical issues affecting the profession at the time of writing.





Learning phase

Your checklist

- Work through the control sheet which has been designed to give you a structured approach to your learning phase to ensure you:
 - gain the knowledge you need; and
 - learn how to apply that knowledge to pass the exam

Learning phase – Get the most out of your control sheet

“

Students who use ACCA's learning support resources achieve higher exam scores than those who don't.

”

Use the control sheet relevant to the Approved Content Provider's materials you have purchased:

- ✓ BPP Learning Media – page 13 and 14
- ✓ Kaplan Publishing – page 15 and 16

Tick the box **Content** in the control sheet once you have:

- ✓ Read through the introduction to the chapter
- ✓ Actively read and understood each chapter's content
- ✓ Noted any additional commentary and exam focus tips provided
- ✓ Worked through and understood examples and illustrations of concepts given

Tick the box **Quiz/Test** in the control sheet once you have:

- ✓ Attempted the quiz at the end of the chapter (if you are using BPP material) or the test your understanding questions throughout the chapter (if you are using Kaplan material)

Tick the box **Questions** in the control sheet once you have:

- ✓ Attempted the questions referred to in the question bank – some of these you should do in full but others you can just draw up a plan for, depending on the time you have available
- ✓ Compared your answer, or plan, with the solution given and understood where you did well or not so well and why

Tick the box **ACCA related resources** in the control sheet once you have:

- ✓ Read / viewed the related ACCA article(s) / video(s) signposted
- ✓ Note that ACCA produces new articles and videos throughout the year and so you should always check the [technical articles](#) page on the website to ensure you have seen all of the related resources

Learning phase – Tips for success



Tips for success

- ✓ Actively read the material – ask yourself 'do I understand this?' If not re-read and re-work examples – if you still struggle, make a note and come back to it during the revision phase.
- ✓ Scan headings before going into the detail to give you an idea of the content first and consider highlighting, underlining, making notes, drawing pictures or mind maps – whatever helps you to remember.
- ✓ Consider using the additional resources provided by the [Approved Content Providers](#) including for example passcards or pocket notes to help you remember the key knowledge areas.
- ✓ Always work through the questions signposted – it is vital that you practise questions throughout the learning phase as this will ensure that you are applying the knowledge you learn as you progress.
- ✓ Make sure you use the ACCA resources to help your understanding – these give you real insight to help you in your exam.
- ✓ If you find you are not covering all of the material in each study period, build some extra time into your study plan – everyone works at a different pace.
- ✓ Keep an eye on [Student Accountant](#) for any relevant articles.
- ✓ Visit the [ACCA Learning Community](#) regularly to view new video content and to join online study events.
- ✓ There are [PER \(Practical Experience Requirement\) objectives](#) associated with specific syllabus areas and, if possible, you should try to gain experience in these alongside your studying as this will help you to put your studies into a workplace context and reinforce what you have learned.
- ✓ Try to read a good quality business journal or newspaper regularly and use this to help bring your studies to life by linking your learning into what you are reading.

Learning phase – Control sheet for BPP Learning Media

Chapter	Content	Quiz/Test	Questions	ACCA related resources
	✓ tick the boxes below when complete			
Introduction				
1 International regulatory environments for audit and assurance services				<ul style="list-style-type: none"> • Laws and regulations • Corporate governance and its impact on audit practice
2 Codes of ethics and conduct				<ul style="list-style-type: none"> • Professional scepticism • Responding to non-compliance with laws and regulations (NOCLAR)
3 Professional liability				<ul style="list-style-type: none"> • Auditor liability
4 Quality control				<ul style="list-style-type: none"> • Audit quality - a perpetual current issue
5 Obtaining and accepting professional appointments				<ul style="list-style-type: none"> • Acceptance decisions for audit and assurance engagements
6 Planning and risk assessment				<ul style="list-style-type: none"> • The control environment of a company • Planning an audit of financial statements • ISA 315 (revised), identifying and assessing the risks of material misstatement through understanding the entity and its environment • Analytical procedures • Audit risk
7 Evidence				<ul style="list-style-type: none"> • Using the work of internal auditors • Auditing in a computer-based environment • Examining evidence • Audit working papers • Auditing disclosures in financial statements
8 Evaluation and review – matters relating to specific accounting issues				<ul style="list-style-type: none"> • Massaging the figures • ISA 240 (redrafted) – auditors and fraud • Audit of estimates and fair values
9 Group audits and transnational audits				<ul style="list-style-type: none"> • Group audit issues • Group auditing
10 Completion				<ul style="list-style-type: none"> • Going concern • Evaluation of misstatements • Completing the audit

13 When watching the study support videos, focus at this stage on the technical aspects – you will watch these again during the revision phase and at that point you will be able to focus more on the exam technique aspects.

Learning phase – Control sheet for BPP Learning Media (continued)

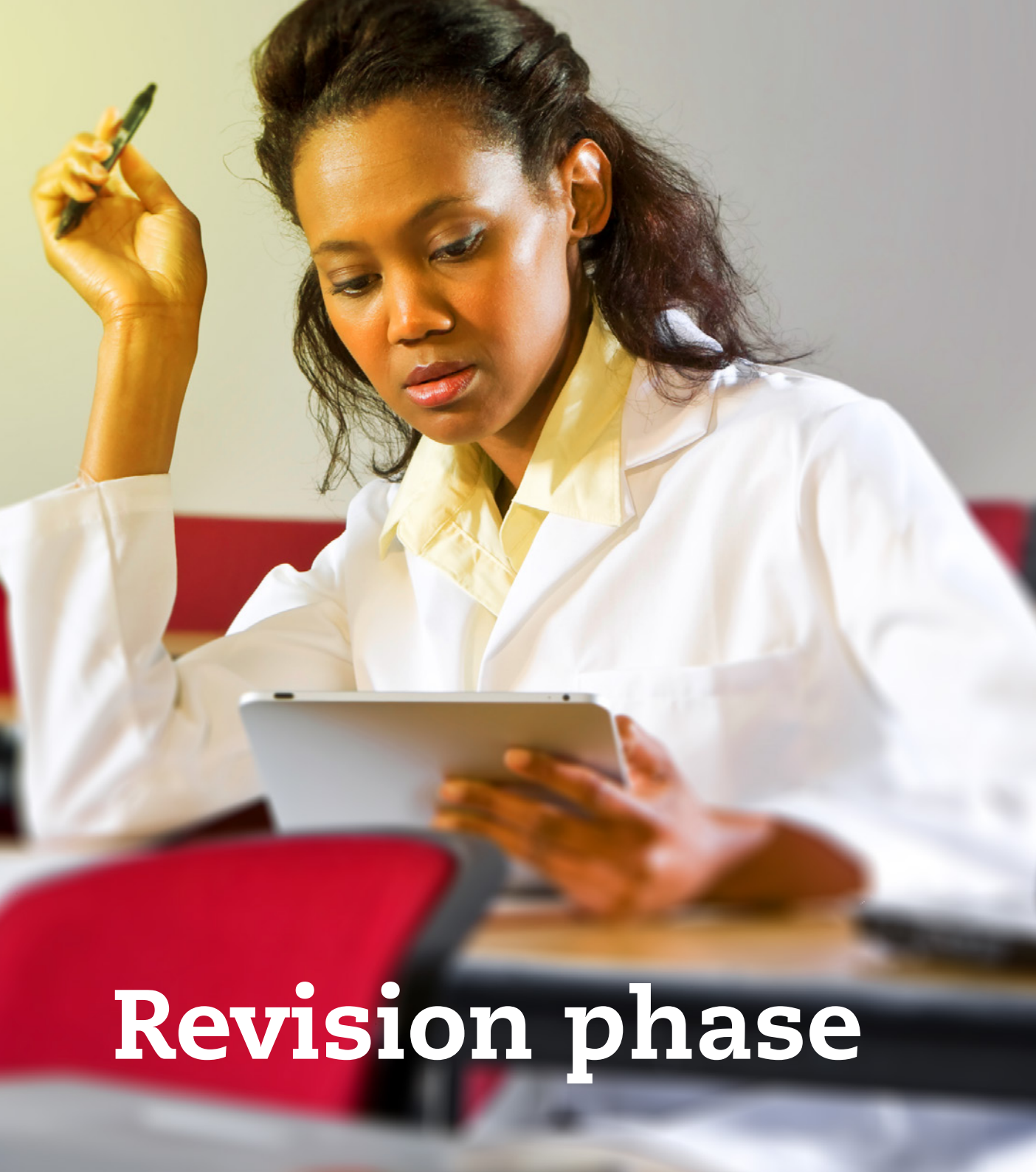
Chapter	Content	Quiz/Test	Questions	ACCA related resources
✓ tick the boxes below when complete				
11 Reporting				<ul style="list-style-type: none"> • Auditors' reports to those charged with governance • Study support video – Matters to consider when delivering a valid audit opinion • Auditor reporting (an update for AAA students on Key Audit Matters (AAA INT) and the Extended Auditor's Report (AAA UK)) • The new auditor's report
12 Audit-related services and other assurance services				<ul style="list-style-type: none"> • Continue to be rest assured
13 Prospective financial information (PFI)				
14 Forensic audits				<ul style="list-style-type: none"> • Forensic accounting • Forensic auditing
15 Social, environmental and public sector auditing				<ul style="list-style-type: none"> • Performance information in the public sector (AAA INT)
16 Current issues				
Further ACCA resources relevant for this exam				<ul style="list-style-type: none"> • Exam technique for Advanced Audit and Assurance • Audit and insolvency (AAA UK)

Learning phase – Control sheet for Kaplan Publishing

Chapter	Content	Quiz/Test	Questions	ACCA related resources
✓ tick the boxes below when complete				
Introduction				
1 Regulation in a global economy				<ul style="list-style-type: none"> • Laws and regulations • Corporate governance and its impact on audit practice
2 Money laundering				
3 Code of ethics and conduct				
4 Professional responsibilities and liabilities				<ul style="list-style-type: none"> • Auditor liability • Massaging the figures • ISA 240 (redrafted) – auditors and fraud • Responding to non-compliance with laws and regulations (NOCLAR)
5 Quality control				<ul style="list-style-type: none"> • Audit quality – a perpetual current issue
6 Practice Management				<ul style="list-style-type: none"> • Acceptance decisions for audit and assurance engagements
7 Planning, materiality and assessing the risk of misstatement				<ul style="list-style-type: none"> • Professional scepticism • The control environment of a company • Planning an audit of financial statements • Analytical procedures • Audit risk
8 Group and transnational audits				<ul style="list-style-type: none"> • Group auditing • Group audit issues • Auditing disclosures in financial statements
9 Evidence				<ul style="list-style-type: none"> • Using the work of internal auditors • ISA 315 (revised), identifying and assessing the risks of material misstatement through understanding the entity and its environment • Auditing in a computer-based environment • Examining evidence • Audit working papers
10 Completion and review				<ul style="list-style-type: none"> • Completing the audit • Audit of estimates and fair values • Going concern • Evaluation of misstatements

Learning phase – Control sheet for Kaplan Publishing (continued)

Chapter	Content	Quiz/Test	Questions	ACCA related resources
	✓ tick the boxes below when complete			
11 Auditor's reports				<ul style="list-style-type: none"> • Study support video – Matters to consider when delivering a valid audit opinion • The new auditor's report • Auditor reporting (an update for AAA students on Key Audit Matters (AAA INT) and the Extended Auditor's Report (AAA UK)) • Auditors' reports to those charged with governance
12 Audit-related services				<ul style="list-style-type: none"> • Continue to be rest assured
13 Review of interim financial information				
14 Prospective financial information				
15 Due diligence				
16 Forensic audit				<ul style="list-style-type: none"> • Forensic accounting • Forensic auditing
17 Audit of social, environmental and integrated reporting				
18 INT syllabus only: audit of performance information in the public sector				<ul style="list-style-type: none"> • Performance information in the public sector
19 UK syllabus only: auditing aspects of insolvency				<ul style="list-style-type: none"> • Audit and insolvency
20 Financial reporting revision				
Further ACCA resources relevant for this exam				<ul style="list-style-type: none"> • Exam technique for Advanced Audit and Assurance



Revision phase

Your checklist

- Consider booking revision tuition with an Approved Learning Partner
- Revisit areas you struggled with during the learning phase
- Ensure you are confident with the knowledge needed to pass the exam
- Make sure you are able to apply that knowledge in questions

Revision phase – Question practice

- Exam-standard question practice is vital now
- Work through as many questions as possible and all mock exams included in the [Approved Content Provider](#) question and answer banks – remember these are best for question practice as they include past exam questions updated for syllabus and format changes*
- Work through the [specimen exam](#) for Advanced Audit and Assurance – this will provide you with a clear picture of what the exam will look like making sure you know what to expect on the day



Students who use examiners' reports are more likely to pass than those who don't.



* Note: the exam format is changing from September 2018



Tips for success

- ✓ Consider blocking time in your study plan for specific questions or mock exams to ensure you cover everything.
- ✓ Don't be afraid to attempt questions you have already done – especially the ones you found tricky first time round.
- ✓ It is really important that you do some questions in full, to exam time – time management is often an issue and the more you prepare yourself the better you will perform in the exam.
- ✓ To keep motivation high, break some questions into individual parts, write plans or notes for some parts and do others in full.
- ✓ Work through the answers carefully – pay attention to areas you got wrong and understand where you went wrong – it is better to do a few questions well, than lots of questions badly.
- ✓ Try not to look at the answers before really attempting the question – you won't be able to do this in the real exam!
- ✓ Don't forget to review the marking guide too – you need to understand how marks are allocated to ensure you know how to maximise your marks.

Revision phase – Key resources

- Review the [examining team's guidance](#) again in the context of what you have learnt
- Remind yourself of areas that students often struggle with and obtain tips on how to ensure you do not make the same mistakes by reviewing the [examiner's reports](#) from the last four sittings again last four sittings again.
- View the study support video referred to in your control sheet again – this time focusing on the exam technique aspects
- Read the exam technique articles – [Underpinning knowledge for the audit papers](#), [Exam technique for AAA](#), [How to tackle audit and assurance case study questions - part 1](#) and [Audit and assurance case study questions - part 2](#) again – this time using the techniques to help you practise questions
- Make sure you read the [study skills articles in Student Accountant](#) covering topics such as how to overcome exam anxiety as well as checking the [study support resource finder](#) for any new technical articles related to AAA



Students who use 5 minutes with the examining team videos are more likely to pass than those who don't.



Tips for success

- ✓ Don't give up easily – if you really cannot understand something then consider posting a question on the [ACCA Learning Community](#) – if you found it difficult so will have others.

Revision phase – What the examiner has said about Advanced Audit and Assurance (extract from the December 2017 examiner’s report)



Comments on question 1:

This examination requires a sound understanding of the syllabus along with the content for both the earlier audit examination and the corporate reporting examination as would be expected of an auditor in practice. Candidates would benefit from knowing the current versions of both audit and financial reporting standards which are included as examinable documents. Although less frequent than last session, there are still candidates using outdated terminology from previous standards on revenue recognition and audit reports. This knowledge should then be developed into exam technique using question practice along with relevant technical articles published on the ACCA website and past examiners reports. These will help candidates interpret requirements better and keep their answers relevant and mark focused.

This examination did not appear to be particularly time pressured with most candidates completing all the requirements. Overall candidates appeared to have correctly interpreted the majority of requirements although there was some evidence of candidates treating a given area as a repeat of previous exam question and giving rote learnt answers on that topic rather than seeing the requirement was from a different angle. This is particularly noticeable on group audit risks and other assurance assignments. Candidates will benefit in terms of examination technique from practicing for themselves the skills of time management, identifying the requirement and providing a concise answer before exam day – simply seeing someone else work through a question or “auditing” the answers to past questions will not provide such a good grounding for exam day.





Final preparation

Your checklist

- You are clear on the knowledge you need to pass the exam as well as how to apply that knowledge
- You have the skills you need to pass the exam – eg time management

Ensure you are familiar with:

- the exam format
- the style of questions
- the way the marks are allocated
- what specific syllabus areas are likely to be tested and in which questions

Final preparation – Tips for success

“ An extract from the examiner's report for March 2018:

Specific areas where many candidates made basic technique errors were:

1. Copying out the question which achieves no marks.
2. Not answering the question requirements which had been set.
3. Quoting accounting standards without applying them and discussing the requirements of the standard.
4. Using vague phrases like “perform analytical procedures”, “check the relevant documentation”, “in accordance with the relevant standard” does not earn marks unless the point is developed further.
5. Poor presentation & layout with illegible handwriting; if an answer is clearly written and well presented then it is easier to mark. Space out your answer and start each section of a question on a new page.
6. Obvious lack of accounting and financial reporting knowledge; an error cannot simultaneously overstate assets and understate profits for example.
7. Lack of knowledge and/or inability to apply the requirements of International Standards on Auditing.

”

“ An extract from the Specimen exam answers:

(d) Ethical threats

Generally 1 mark for each relevant point of discussion/explanation

- Advice on new systems is a non-assurance service to an audit client
- Gives rise to a self-review threat and risk of taking on management responsibility (1 mark for each threat explained)
- Advice on new systems should not be given where systems for significant part of internal control over financial reporting
- Risk increased because Group is listed entity, service should not be provided
- Attending meeting with bank is an advocacy threat
- Legal implication for the firm if partner 'confirms' work performed
- Partner should not attend meetings with bank
- Matters and reasons for declining services should be discussed with Group audit committee

Maximum marks

8

Professional marks for the overall presentation, structure and logical flow of the briefing notes, and for the clarity of the evaluation and explanations provided.

Maximum marks

4

”

“

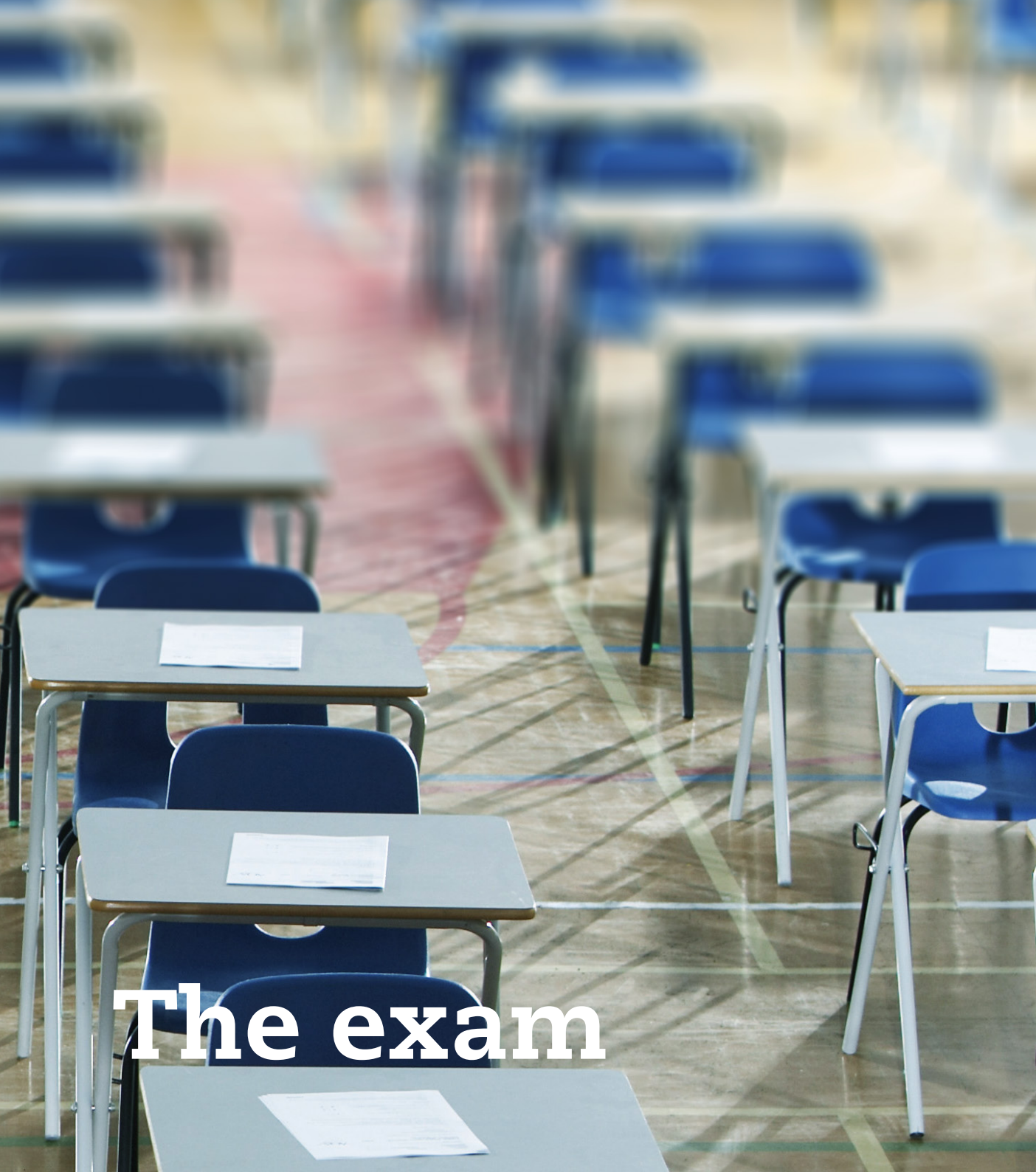
Students who use specimen resources are more likely to pass than those who don't.

”



Tips for success

- ✓ Go over questions again that you found difficult during the revision phase and make sure you attempt at least one mock again in full to time.
- ✓ If you are unsure about the exam format, the style of questions or what specific syllabus areas are likely to be tested in which questions, read the [syllabus and study guide](#) again.
- ✓ If you are not sure about how the marks are allocated review the [specimen exam for AAA](#) again.



The exam

Your checklist

- Make sure you are ready to walk into your exam

The Exam – Tips for success



Tips for success

Very few students enjoy taking exams but there are things you can do to make the experience less stressful!

- ✓ Identify where the exam hall is.
- ✓ Plan your route to the exam hall, considering the time of day you will be travelling and any potential issues.
- ✓ Have in place a back-up plan in case of traffic problems or public transport delays.
- ✓ Ensure you have all the equipment you need for the exam (black pens, calculator etc).
- ✓ Don't forget to take your exam docket with you as well as your student identification.
- ✓ Eat properly before you leave for the exam.
- ✓ Sleep properly – do not spend the night before doing last minute late night revision – you will perform so much better if you are alert and well rested (and in any case, last minute revision will only cause you to panic!).
- ✓ Try not to get into discussions with fellow students just before the exam about what might come up – again this will only cause you stress.

Once the exam is over:

- ✓ Relax.
- ✓ Don't over analyse – you cannot change anything now!

Good
Luck!

Appendix – Links

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APPENDIX
– LINKS

Appendix – Links

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04	Exam planner tool	http://www.accaglobal.com/gb/en/student/exam-entry-and-administration/enter-an-exam/exam-planner.html
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04	Student section	http://www.accaglobal.com/gb/en/student.html
04, 12	Student Accountant	http://www.accaglobal.com/gb/en/employer/supporting-trainees/sa-direct.html
04	Ethics and Professional Skills module	http://www.accaglobal.com/uk/en/student/ethics.html
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04	Underpinning knowledge for the audit exams	http://www.accaglobal.com/uk/en/student/exam-support-resources/professional-exams-study-resources/p7/technical-articles.html
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