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**For the June 2011 Examinations
Paper P7 1 Chapter 1 RULES OF
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Introduction • The Rules of Professional Conduct apply to accountancy students, graduates and members. Their objective is to ensure that proper standards of professional conduct are observed.

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**Lectures, What is Assurance? Audit
planning, Audit Evidence, A
Summary of Important Accounting
Standards, Events Occurring After
the Reporting Period/Subsequent
Events**

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Students are encouraged to sit and pass SBR before attempting AAA. The Ethics and Professional Skills module supports learning for the Strategic ...

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The aim of ACCA Advanced Audit and Assurance (AAA) (INT) (P7) is to analyse, evaluate and conclude on the assurance engagement and other audit and assurance issues in the context of best practice and current developments.

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**Advanced Audit and Assurance
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The Syllabus and Study Guide for

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P7 (INT), Advanced Audit and Assurance (and SGP adapted paper) includes a section entitled ‘The audit of performance information (pre-determined objectives) in the public sector’. This article is intended to provide insight into this syllabus area and

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**explain some of the issues of which
candidates should be ...**

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your abilities to analyse and**

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evaluate assurance engagement and other audit and assurance issues. You will also be tested on your ability to evaluate and make reports on advanced audit and assurance problems in the context of best practice and current developments.

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**Advanced Audit and Assurance
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**This diagram shows direct and
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and other exams preceding or
following it. Some exams are**

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directly underpinned by other exams such as Advanced Audit and Assurance (AAA) by Audit and Assurance (AA). These links are shown as solid line arrows.

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Audit risk | P7 Advanced Audit and

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Assurance | ACCA ...**

**Advanced Audit and Assurance
(AAA) ... Relevant to ACCA
Qualification Paper P7 This article
explores some of the issues
relevant to forensic investigations.
'Forensic auditing' covers a broad
spectrum of activities, with**

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terminology not strictly defined in regulatory guidance. Generally, the term 'forensic accounting' is used to ...

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This article outlines and explains

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the concept of audit risk, making reference to the key auditing standards which give guidance to auditors about risk assessment
Identifying and assessing audit risk is a key part of the audit process, and ISA 315, Identifying and Assessing the Risks of Material ...

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committees Appointing an audit**

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committee will benefit the company in the following ways: The audit committee will be responsible for appointing the external auditors and this will strengthen the auditors [independence and contribute to a channel of communication and forum of issues.

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