

ACCA

Strategic Professional – Options

**Advanced Audit and Assurance
(INT & UK) (AAA)**

EXAM KIT

KAPLAN
PUBLISHING

British Library Cataloguing-in-Publication Data

A catalogue record for this book is available from the British Library.

Published by:

Kaplan Publishing UK
Unit 2 The Business Centre
Molly Millar's Lane
Wokingham
Berkshire
RG41 2QZ

ISBN: 978-1-83996-150-2

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Versions of some questions in this Exam Kit may also be available on the ACCA Practice Platform on the ACCA Website. They are a very useful reference, in particular to attempt using ACCA's exam software. However, you should be aware that ACCA will decide when those questions will be amended for syllabus changes or replaced, so they may differ slightly from the versions in this Exam Kit.

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.

Key features in this edition

In addition to providing a wide ranging bank of real past exam questions, we have also included in this edition:

- An analysis of the recent new syllabus examinations.
- Exam specific information and advice on exam technique.
- Our recommended approach to make your revision for this particular subject as effective as possible.
This includes step by step guidance on how best to use our Kaplan material (Study Text, pocket notes and exam kit) at this stage in your studies.
- Enhanced tutorial answers packed with specific key answer tips, technical tutorial notes and exam technique tips from our experienced tutors.
- Complementary online resources including full tutor debriefs and question assistance to point you in the right direction when you get stuck.

You will find a wealth of other resources to help you with your studies on the following sites:

www.MyKaplan.co.uk

www.accaglobal.com/student

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Our Quality Co-ordinator will work with our technical team to verify the error and take action to ensure it is corrected in future editions.

INDEX TO QUESTIONS AND ANSWERS

INTRODUCTION

The exam format of Advanced Audit and Assurance changed in September 2018. Accordingly any older ACCA questions within this kit have been adapted to reflect the new style of exam and the new guidance. Where questions have been adapted from the original version, this is indicated in the end column of the index below with the mark (A). The marking schemes included are indicative schemes which have been approved by ACCA as being representative of the real exam except where indicated. One question in the kit is not adapted from a past exam question and is not exam standard but has been included to provide greater syllabus coverage.

The specimen exam is included at the end of the kit.

KEY TO THE INDEX

ANSWER ENHANCEMENTS

We have added the following enhancements to the answers in this exam kit:



Key answer tips

All answers include key answer tips to help your understanding of each question.



Tutorial note

All answers include more tutorial notes to explain some of the technical points in more detail.



Top tutor tips

For all questions, we 'walk through the answer' giving guidance on how to approach the questions with helpful 'tips from a top tutor', together with technical tutor notes.

These answers are indicated with the 'footsteps' icon in the index.

ONLINE ENHANCEMENTS



Answer debrief

For selected questions, we recommend that they are to be completed in full exam conditions (i.e. properly timed in a closed book environment).

In addition to the examining team's technical answer, enhanced with key answer tips and tutorial notes in this exam kit, online you can find an answer debrief by a top tutor that:

- works through the question in full
- explains key elements of the answer
- ensures that the easy marks are obtained as quickly as possible.

These questions are indicated with the 'video' icon in the index.


















Answer debriefs will be available on MyKaplan at:

www.mykaplan.co.uk

Page number

SECTION A QUESTIONS

Planning and conducting an audit














			Question	Answer	Past exam (Adapted)
1	Gruber		1	151	S21/D21 (A)
2	Pale		4	168	M21/J21 (A)
3	Rick Group		9	185	M20 (A)
4	Ryder Group	 	13	198	S19/D19 (A)
5	Margot		17	211	M19/J19 (A)
6	Redback Sports		22	224	Dec 18 (A)
7	Eagle Group		27	237	Sept 18 (A)
8	Bassett Group		33	250	M18/J18 (A)
9	Sunshine Hotel Group	 	37	262	S17/D17(A)
10	Laurel Group		40	274	M17/J17 (A)
11	Zed Communications Group		44	284	S16/D16 (A)
12	Dali		47	296	S15/D15 (A)
13	Connolly		50	309	Dec 14 (A)
14	Adams Group		52	321	Jun 14 (A)
15	CS Group		58	335	Jun 12 (A)

SECTION B QUESTIONS

Planning and conducting an audit of historical financial information

16	Awdry		63	349	M19/J19
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Completion, review and reporting

17	Sol & Co		64	356	S21/D21 (A)
18	Matty		68	363	M21/J21 (A)
19	Goodman Group		70	371	M20
20	Lifeson		72	378	S19/D19
21	Kilmister		74	384	M19/J19
22	Daley		76	390	Dec 18
23	Coram & Co		79	397	Sept 18
24	Brearley & Co	 	81	404	M18/J18 (A)
25	Basking		83	409	S17/D17(A)
26	Magnolia Group		85	415	M17/J17 (A)
27	Osier		88	423	M17/J17 (A)
28	Rope		89	428	S16/D16 (A)