

6. Summary of changes to Advanced Audit and Assurance (AAA-INT)

ACCA periodically reviews its qualification syllabuses so that they fully meet the needs of stakeholders such as employers, students, regulatory and advisory bodies and learning providers.

The main changes which have been made to the syllabus are summarised in the table below.

Table of amendments

22/23 LO reference	Section and subject area	Syllabus content changes (referring to the 23/24 LO)
C1d	Quality management	Clarification that students may still be asked to consider the quality management issues of specific engagements in a given scenario.
D1c	Planning and risk assessment	Wording changed to clarify the learning outcome
F3,4,5	Other assignments: The audit of social, environmental, sustainability and integrated reporting	Change of order of LO to aid learning and the flow of information. F5 becomes a new section focusing on socio, economic and sustainability issues given the increased emphasis in this area of assurance.
G2a	Current issues and developments: Developments in sustainability assurance	New LO to enable specific emphasis on the changes coming in sustainability assurance

7. Approach to examining the syllabus

The Advanced Audit and Assurance exam builds upon the skills and knowledge examined in the Audit and Assurance exam. At this stage candidates will be expected to demonstrate an integrated knowledge of the subject. The study guide specifies the wide range of contextual understanding that is required to achieve a satisfactory standard at this level.

The examination will also focus on the following professional skills and behaviours:

- Communication
- Analysis and Evaluation
- Professional Scepticism and Judgement
- Commercial Acumen

Examination Structure

The syllabus is assessed by a three-hour 15 minute examination

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.

8. Relational diagram linking Advanced Audit and Assurance (AAA-INT) with other exams

This diagram shows links between this exam and other exams preceding or following it. Some exams are directly underpinned by other exams such as Advanced Audit and Assurance (AAA) by Audit and Assurance (AA) and Strategic Business Reporting (SBR). This diagram indicates where students are expected to have underpinning knowledge and where it would be useful to review previous learning before undertaking study.



Section A

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. The 50 marks will comprise of 40 technical marks and 10 professional skills marks. All professional skills will be examined in Section A.

Candidates will be required to address a range of requirements, predominantly 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. Please note that other syllabus areas, excluding E, may also be drawn on as part of the Case Study.

Section B

Section B will contain two compulsory 25 mark questions, with each being predominately based around a short scenario which may relate to more than one client. The 25 marks will comprise of 20 technical marks and 5 professional skills marks. Section B questions will examine a combination of professional skills appropriate to the question. Each question will examine a minimum of two professional skills from analysis and evaluation, professional scepticism and judgement and commercial acumen

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 evaluate the matters to be included in a 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.

Quality management and ethics

The auditor's assessment of effective quality management procedures and consideration of ethical issues are fundamental to all stages of the audit and therefore these concepts could be examined in any section of the exam.

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.

Total 100 marks

9. Guide to ACCA examination structure and delivery mode

The pass mark for all ACCA Qualification examinations is 50%.

The structure and delivery mode of examinations varies.

Applied Knowledge

The Applied Knowledge examinations contain 100% compulsory questions to encourage candidates to study across the breadth of each syllabus. These are assessed by a two-hour computer-based examination.

Applied Skills

The Corporate and Business Law exam is a two-hour computer-based objective test examination for English and Global.

For the format and structure of the Corporate and Business Law or Taxation variant exams, refer to the 'Approach to examining the syllabus' section of the relevant syllabus and study guide.

The other Applied Skills examinations (PM, TX-UK, FR, AA, and FM) contain a mix of objective and longer type questions with a duration of three hours for 100 marks. These are assessed by a three-hour computer-based exam. Prior to the start of each exam there will be time allocated for students to be informed of the exam instructions.

The longer (constructed response) question types used in the Applied Skills exams (excluding Corporate and Business Law) require students to effectively mimic what they do in the workplace. Students will need to use a range of digital skills and demonstrate their ability to use spreadsheets and word processing tools in producing their answers, just as they would use these tools in the workplace. These assessment methods allow ACCA to focus on testing students' technical and application skills, rather than, for example, their ability to perform simple calculations.

Strategic Professional

Essentials:

Strategic Business Leader is ACCA's case study examination at Strategic Professional and is examined as a closed book exam of 3 hours and 15 minutes, including reading, planning and reflection time which can be used flexibly within the examination.

Pre-seen information for the Strategic Business Leader exam will be released two weeks before the exam sitting. The pre-seen information contains background and contextual details in order for students to familiarise themselves with the fictitious organisation that they will be examined on and the industry in which it operates.

The Strategic Business Leader exam will contain new information in the form of exhibits and students are required to complete several tasks. All questions are compulsory and each examination will contain a total of 80 technical marks and 20 professional skills marks.

As this is a closed book exam, the pre-seen information is also available within the examination.

Strategic Business Reporting is a three-hour 15 minutes exam. It contains two sections and all questions are compulsory. This exam contains four professional marks.

Options:

The Strategic Professional Options are all three hours and 15 minutes computer-based exams. All contain two sections and all questions are compulsory.

All option exams contain a total of 80 technical marks and 20 professional skills marks.

The question types used at Strategic Professional require students to effectively mimic what they would do in the workplace.

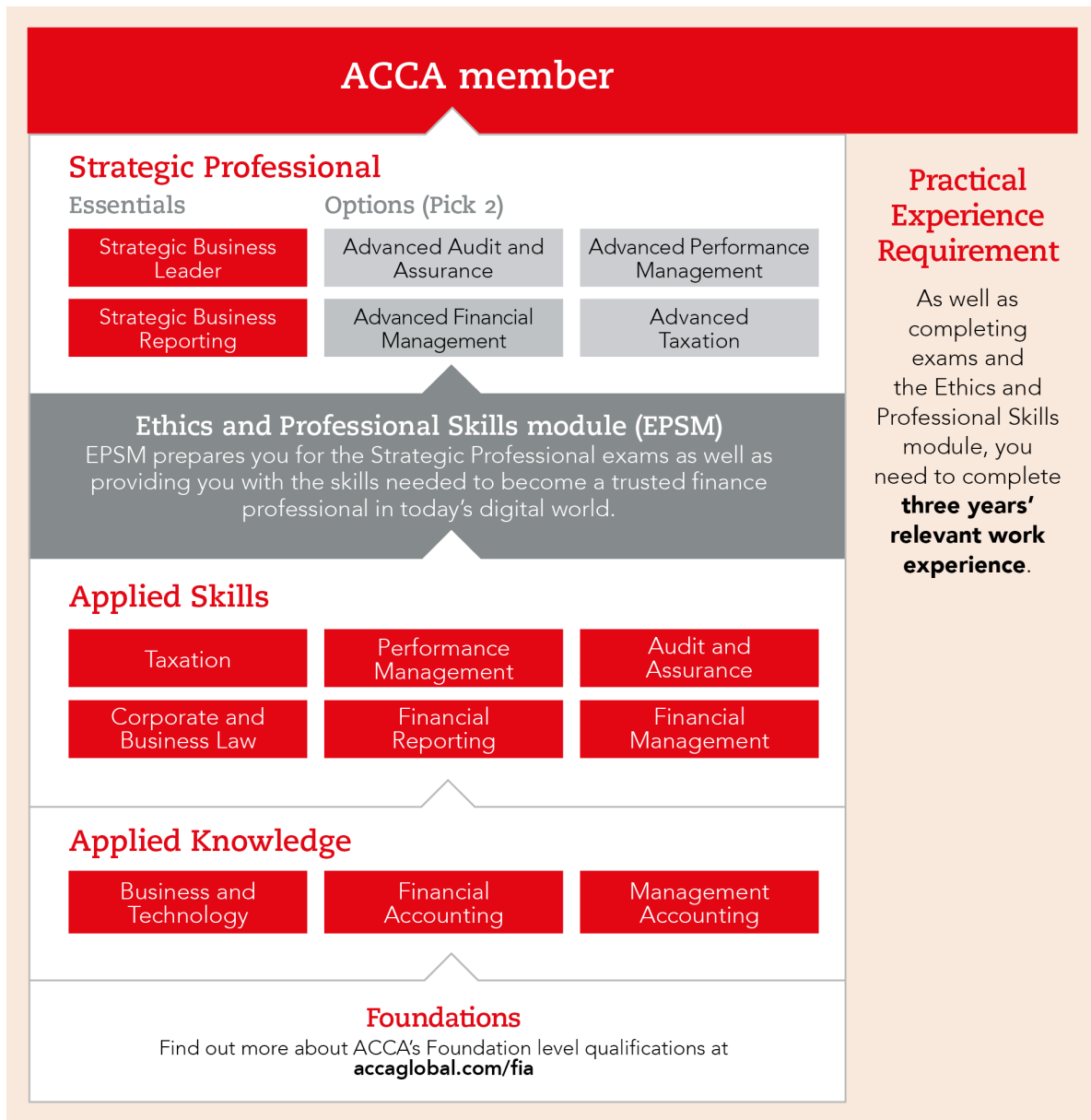
These exams offer ACCA the opportunity to focus on the application of knowledge to scenarios, using a range of tools including word processor, spreadsheets and presentation slides - not only enabling students to demonstrate their technical and professional skills but also their use of the technology available to today's accountants.

Time management

ACCA encourages students to take time to read questions carefully and to plan answers but once the exam time has started, there are no additional restrictions as to when students may start producing their answer.

Students should ensure that all the information and exam requirements are properly read and understood.

10. The structure of ACCA qualification



*See accaglobal.com for details

11. Guide to ACCA examination assessment

ACCA reserves the right to examine any learning outcome contained within the study guide. This includes knowledge, techniques, principles, theories, and concepts as specified. For the financial accounting, audit and assurance, law and tax exams except where indicated otherwise, ACCA will publish *examinable documents* once a year to indicate exactly what regulations and legislation could potentially be assessed within identified examination sessions.

For most examinations (not tax), regulations **issued** or legislation **passed** on or before 31 August annually, will be examinable from 1 September of the following year to 31 August of

the year after that. Please refer to the examinable documents for the exam (where relevant) for further information.

Regulations issued or legislation passed in accordance with the above dates will not be examinable if the **effective** date is in the future, unless explicitly stated otherwise in this syllabus and study guide or examinable documents.

The term issued or passed relates to when regulation or legislation has been formally approved.

The term effective relates to when regulation or legislation must be applied to an entity's transactions and business practices.

The study guide offers more detailed guidance on the depth and level at which the examinable documents will be examined. The study guide should therefore be read in conjunction with the examinable documents list.

For **UK** tax exams, examinations falling within the period 1 June to 31 March will generally examine the Finance Act which was passed in the previous year. Therefore, exams falling in the period 1 June 2024 to 31 March 2025 will examine the Finance Act 2023 and any examinable legislation which is passed outside of the Finance Act before 31 May 2023.

For additional guidance on the examinability of specific tax rules and the depth in which they are likely to be examined, reference should be made to the relevant Finance Act article written by the examining team and published on the ACCA website.

None of the current or impending devolved taxes for Scotland, Wales, and Northern Ireland is, or will be, examinable.

12. Learning hours and education recognition

The ACCA qualification does not prescribe or recommend any particular number of learning hours for examinations because study and learning patterns and styles vary greatly between people and organisations. This also recognises the wide diversity of personal, professional and educational circumstances in which ACCA students find themselves.

As a member of the International Federation of Accountants, ACCA seeks to enhance the education recognition of its qualification on both national and international education frameworks, and with educational authorities and partners globally. In doing so, ACCA aims to ensure that its qualification is recognised and valued by governments, regulatory authorities and employers across all sectors. To this end, the ACCA qualification is currently recognised on the education frameworks in several countries. Please refer to your national education framework regulator for further information.

Each syllabus is organised into main subject area headings which are further broken down to provide greater detail on each area.

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