

ACCA

Applied Skills

Audit and Assurance (AA)

EXAM KIT

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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.

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 all of the recently published new syllabus examinations.
- Subject 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/students/

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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 majority of the questions within the kit are past ACCA exam questions, the more recent questions are labelled as such in the index. Where changes have been made to the syllabus, the old ACCA questions within this kit have been adapted to reflect the new style of exam and the new guidance. If changed in any way from the original version, this is indicated in the end column of the index below with the mark (A).

Note that

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

KEY TO THE INDEX

EXAM KIT 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 selected 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

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