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**Advanced Audit
and Assurance (AAA)**

Pocket Notes

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Contents

Chapter 1: Regulatory environment.....	1
Chapter 2: Money laundering	9
Chapter 3: Code of ethics and conduct.....	13
Chapter 4: Professional responsibilities and liabilities.....	21
Chapter 5: Quality management.....	29
Chapter 6: Practice management.....	35
Chapter 7: Planning, materiality and assessing the risk of misstatement.....	43
Chapter 8: Group and transnational audits	53
Chapter 9: Evidence	61
Chapter 10: Completion.....	75
Chapter 11: Reporting	83
Chapter 12: Audit-related services	91
Chapter 13: Review of interim financial information.....	95
Chapter 14: Prospective financial information	99

Chapter 15: Due diligence	103
Chapter 16: Forensic audits	107
Chapter 17: Audit of social, environmental, sustainability and integrated reporting	111
Chapter 18: INT syllabus: Audit of performance information in the public sector	117
Chapter 19: UK syllabus: Auditing aspects of insolvency	121
References	R.1
Index	I.1

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.

The content and style of the exam

	Number of marks
Section A – one question	
Planning, risk assessment, gathering evidence, ethical and professional considerations	40
Professional skills and behaviours	10
Total for Section A	50
Section B – two questions	
Completion review and reporting	20
Professional skills and behaviours	5
Any syllabus area other than completion review and reporting	20
Professional skills and behaviours	5
Total for Section B	50
Total marks	100

All questions are compulsory

Current issues can be examined in any part of the exam