

ACCA - Audit and Assurance (AA)

Exam Questions And Answers

Objective of an external audit - - - **correct answer** □ The objective of an audit of financial statements is to enable the auditor to express an opinion on whether the financial statements are prepared, in all material respects, in accordance with applicable financial reporting framework. An audit of financial statements is an example of an assurance engagement.

Advantages of a non-statutory audit - - - **correct answer** □ It can provide a means of settling accounts between the partners.

Where audited accounts are available this may make the accounts more acceptable to taxation authorities.

The sale of the business or the negotiation of loan or overdraft facilities may be facilitated if the firm is able to produce audited accounts.

An audit on behalf of a sleeping partner is useful since generally such a person has a means of checking the accounts of the business or confirming the share of profits due to them.

Accountability - - - **correct answer** □ The quality or state of being accountable; that is, being required or expected to justify actions and decisions. It suggests an application or willingness to accept responsibility for one's actions.

Acca Multiple Questions On Auditing

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ACCA Approved - F8 Audit and Assurance (September 2017 to June 2018 exams) Becker Professional Education, 2017-04-15 ACCA Approved and valid for exams from 01 Sept 2017 up to 30 June 2018 Becker's F8 Audit and Assurance Study Text has been approved and quality assured by the ACCA's examining team *ACCA Skills F8 Audit and Assurance (International) Revision Kit 2014* BPP Learning Media, 2014-06-01 The examining team reviewed F8 Practice Revision Kit provides invaluable guidance on how to approach the exam and contains past ACCA exam questions for you to try Questions are grouped by syllabus area so that you can easily identify what they cover Detailed solutions provide tips advise you how to approach questions and tell you how to gain easy marks They also include examiners comments to help you understand what the examiner is looking for *Accounting & Business*, 2006 **ACCA Approved - F8 Audit and Assurance (September 2017 to June 2018 exams)** Becker Professional Education, 2017-04-15 Derived from content approved and quality assured by ACCA's examining team and valid for exams from 01 Sept 2017 up to 30 June 2018 Becker's F8 Audit and Assurance Revision Essentials Handbook is an A5 size Handbook designed as a quick glance revision tool

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ACCA Paper P5 - Advanced Performance Management Practice and Revision Kit BPP Learning Media,2010-01-01

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Paper P5 Advanced Performance Management is an optional paper at Professional level It builds on the performance management techniques introduced in Paper F5 There is also a significant element of strategic thinking and thus P5 has links with paper P3 Business Analysis The syllabus looks at external factors that affect the organisation s performance such as stakeholders Internal factors are also considered including the design features of effective performance management information and monitoring systems Ethics is introduced as a key ACCA topic Finally the syllabus considers the impact of current developments in management accounting and performance management on organisational performance

The P5 Revision Kit contains the pilot paper and subject specific questions covering the syllabus including many from past exams The Kit is full of good advice and features to aid your question practice Read the section on Passing P5 which is subject specific guidance on tackling the exam There are plenty of written questions to test your application and evaluation of knowledge at this level The examiner likes to examine performance measures so there are several exam standard numerical questions too Also read the examiner s own comments on past questions as well as his own answers at the back of the Kit

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