

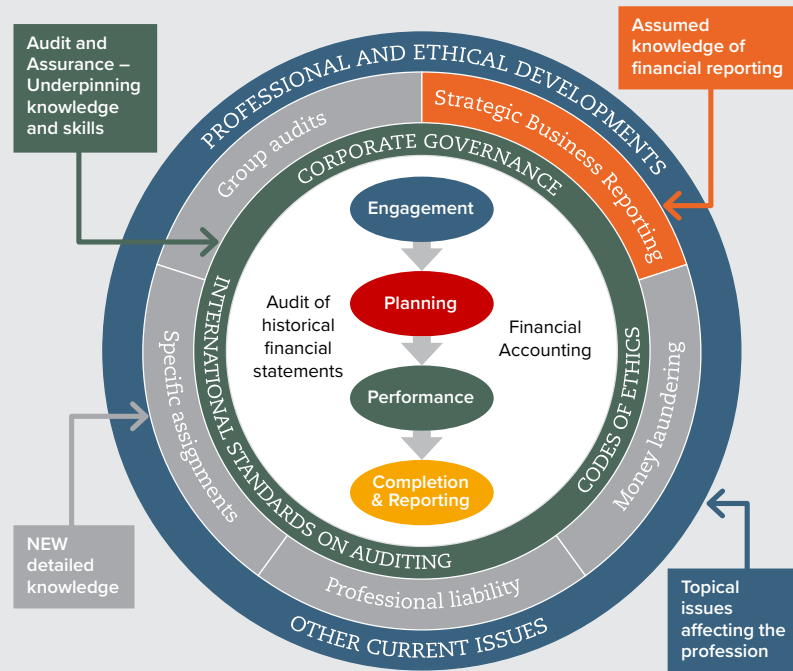
About Advanced Audit and Assurance (AAA)

Advanced Audit and Assurance (AAA) is designed to reflect the challenges auditors will face in their professional life. You will be required to analyse, evaluate and conclude on the assurance engagement and other audit and assurance issues in the context of best practice and current developments.

AAA exam questions will be based on IFRS Standards. Due to the accounting knowledge required for AAA, it is recommended that candidates should attempt and pass SBR prior to attempting AAA.

Students are advised to complete the [Ethics and Professional Skills module](#) (EPSM) before attempting AAA.

Overview of AAA



Review the syllabus to get an overall feel for what's involved in studying for the exam, including learning outcomes.

How to approach your studies

Advice from the examining team

- To achieve a clear pass in AAA, candidates will require a thorough understanding of the relevant audit, assurance and financial reporting regulations covered in the syllabus, the ability to have an independent opinion, backed up by reasoned argument and an appreciation of commercial factors which influence practice management.
- Do not rote-learn. Rather, show the ability to think logically and practically, reach an opinion, and demonstrate the application of technical issues to a real-world scenario.
- Candidates should be ready to discuss a current issues topic in the context of the client scenario provided.

Read more in the [Examining team guidance](#).

[CBE Practice Platform](#)

- Become familiar with question types and the exam environment by attempting past, practice & mock exams.
- Self-mark your answers within the practice platform using the marking guides and sample answers available.

[Link to study support resources](#)

Access the AAA syllabus, technical articles & topic explainer videos, mock & debrief videos, the compass planning tool and additional support resources [HERE](#).

Subscribe to the official [ACCA student YouTube channel](#) for the latest videos to help you prepare for your exams.

About the exam

Exam format

AAA is a three-hour, 15-minute exam comprising two sections. All questions are compulsory.

- **Section A** comprises a 50-mark case study question, broken down into several requirements.
- **Section B** comprises two questions, each worth 25 marks.

Professional skills marks

There are a total of 20 professional skills marks available, in the areas below:

1. Analysis & evaluation
2. Commercial acumen
3. Communication
4. Scepticism

See more guidance on [Professional Skills in AAA](#)

Most frequently used verbs in the AAA exam:

 EVALUATE	 EXPLAIN	 DISCUSS
---	--	--

- **EVALUATE** – determine the scenario in the light of the arguments for & against, with evidence.
- **EXPLAIN** – Make an idea clear. Show logically how a concept is developed & give the reason for an event.
- **DISCUSS** – Consider and debate in detail about the pros & cons of an issue using arguments in favor or against.

Read [this article](#) for more about exam verbs.