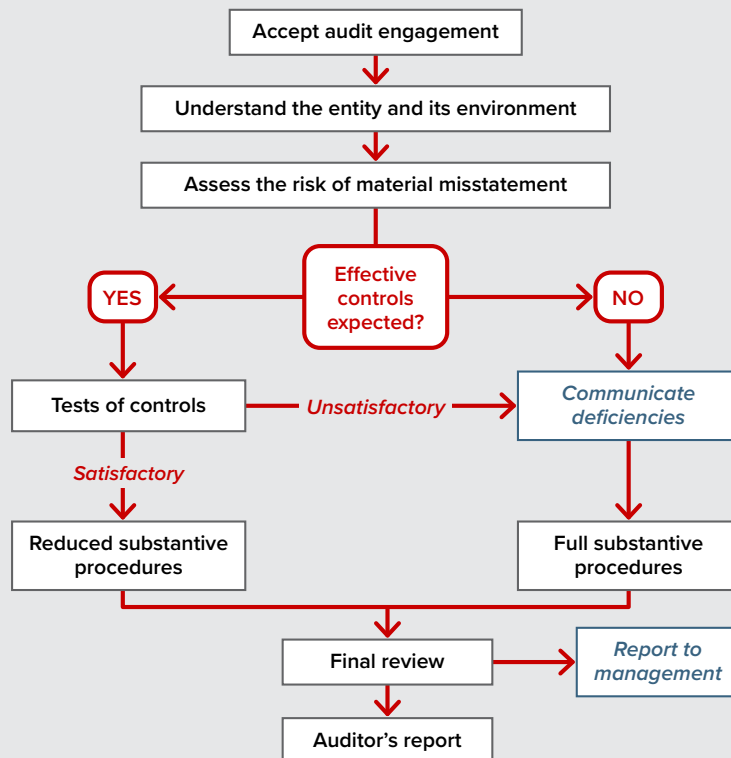


Audit and Assurance (AA) provides you with the knowledge and understanding of the process of carrying out the assurance engagement and its application in the context of the professional regulatory framework.

The exam is practical in application, as well as aiming to ensure that candidates who pass this exam understand the basics of an audit. Consequently, the exam aims to strike a balance between technical knowledge as well as a practical application of this knowledge.

Overview of AA



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

- We strongly recommend that you study with an Approved Learning Partner.
- Book your exam as early as possible to begin receiving tailored ACCA communications and support.
- Access the ACCA Practice Platform – the specimen exam will give you a clear picture of how the exam is structured, how it will be assessed, as well as the likely style and range of questions that you could see in the real exam.

Advice from the examining team

- The accounting standards examined in Financial Accounting form the basis of questions on how to apply auditing procedures in respect of those standards
- Application questions will feature heavily in the exam as they demonstrate whether you have understood a topic
- Candidates should practice the skills required for application questions by working through specimen and practice questions to time and reviewing the solutions to identify areas for improvement.

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

CBE Practice Platform

- Get familiar with the exam environment by doing past, practice and mock exams.
- Self-mark your answers within the platform using marking guides and sample answers.

Link to support resources

Access the AA 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 AA videos to help you prepare for your exams.

About the exam

Exam format

AA is a three-hour exam, comprising two sections. All questions are compulsory.

- **Section A** comprises three objective test (OT) cases with five OT questions worth two marks each (10 marks per case)
- **Section B** comprises three scenarios with two or more requirements.

Most frequently used verbs in the AA exam:



- **EXPLAIN** – Make an idea clear. Show logically how a concept is developed & give the reason for an event.
- **DESCRIBE** – Give a detailed account or key features. List characteristics, qualities and parts.
- **RECOMMEND** – Advise the appropriate actions to pursue in terms the recipient will understand.

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