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introducing the audit and assurance exam the exam is 2 5 hours in length and the pass mark is 55 the audit and assurance exam puts students into situations where they may be evaluating ethical issues planning an audit and identifying audit risks commenting and proposing modifications to audit reports or providing management letter points

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how the aca audit and assurance exam is structured the aca audit and assurance exam falls within the professional level as shown below the exam is made up of 6 short form questions which are typically worth 2 4 marks per question and 3 long form questions which vary from 20 40 marks per question

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what is the aca aa exam actually like according to the icaew syllabus the aim of aca audit and assurance aa is to develop your understanding of the critical aspects of managing an assurance engagement including audit engagements acceptance planning managing concluding and reporting

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section b of the exam comprises one 30 mark question and two 20 mark questions section b of the exam will predominantly examine one or more aspects of audit and assurance from planning and risk assessment internal control or audit evidence although topics from other syllabus areas may also be included total 100 marks

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the aaa exam tests the knowledge of accounting standards that you should have developed when completing both the financial reporting and strategic business reporting courses

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learnsignal what s the acca audit and assurance exam structure erin section a is worth 20 marks and is made up of multiple choice questions mcqs and section b has four 10 mark questions and two 15 mark questions mcqs are much quicker and more factual simple knowledge based questions but the bulk of the paper is based on scenarios

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this exam covered the major stages in the auditing of financial statements i e planning field test interim and final audit review and finalisation and reporting

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