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By Paul Merison* I have been an audit tutor for almost 18 years. Throughout that time, students have struggled to pass audit papers. In fact I regularly meet students who have only 2 papers left to complete their ACCA exams – F8 and P7. It happens far too often.

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current developments. The ACCA Advanced Audit and Assurance (AAA) (INT) Syllabus 2020 includes: A) Regulatory Environment

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A Regulatory Environment. Start with the
Scope and Regulation of Audit and
Assurance page and then look at the
Regulation of Audit and Assurance page. B
Professional and Ethical Considerations .
Start with the page on Ethics , making sure
you explore the sub-pages linked to it. C
Practice Management

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