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See Note 1 B 1 2 D 2 3 C 3 4 C 4 5 C 5 6 B 6 7 A 7 8D8 9 A 9 10
B 10 11 B 11 12 D 12 Notes: 1 Results of previous audits and the need to maintain professional scepticism should be included in an audit strategy as opposed to

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www.mapitaccountancy.com Test Your Knowledge If you can't answer all of the questions below without looking at the answer then you need to do some more work on this area! 1. Which of the following are NOT an element of an assurance engagement?
A. The user of the information. B. The Auditor.

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F8 Workbook Questions & Solutions 1

17 Applied Skills, AA Audit and Assurance (AA) March/June 2019 Sample Answers Section A 1 D In line with ACCA's Code of Ethics and Conduct, a self-interest threat would arise due to the personal relationship between the audit engagement partner and finance director.

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Fundamentals Level – Skills Module, Paper F8 Audit and Assurance March/June 2018 Sample Answers Section B 16 (a) Key controls and tests of control Key control Test of control Raspberry Co has a separate human resources (HR) department which is responsible for setting up all new employees. Having a segregation of roles between human resources

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Assurance September 2016 Answers Section A 1 B Where completeness is the key assertion, the sample should be selected to verify where the balance may be understated and therefore should include suppliers with material balances, suppliers with a high volume of business with Poppy Co and major

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