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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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The aim of ACCA Advanced Audit and Assurance (AAA) (INT) (P7) is to analyse, evaluate and conclude on the assurance engagement and other audit and assurance issues in the context of best practice and current developments. The ACCA Advanced Audit and Assurance (AAA) (INT) Syllabus 2020 includes: A) Regulatory Environment

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