

Think Ahead

ACCA

Prepare to pass

A guide to help
you if you are
studying

Audit and
Assurance

F8

Prepare to pass

Welcome to your guide helping you to study for your F8 exam

Why use this guide?

- ✓ Structured approach to show you how to succeed
- ✓ Signposted resources and how to use them
- ✓ Tips for success to help you through your studies
- ✓ Interactive clickable checklists to keep you on track

This guide applies to CBE and paper-based exams for September and December 2016 and March and June 2017.

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Getting started

Your checklist

- ☐ Enter for your exam
- ☐ Buy an Approved Content Provider study text and question and answer bank
- ☐ Draw up your study plan
- ☐ Get to know your exam

GETTING
STARTED

LEARNING
PHASE

REVISION
PHASE

FINAL
PREPARATION

THE EXAM

APPENDIX
- LINKS

Getting started – Tips for success



Tips for success

We strongly recommend that you buy an F8 [Approved Content Provider](#) study text and question and answer bank to ensure exam success. These provide:

- the most up to date content and syllabus coverage.
- tests, quizzes and other support designed to help you prepare for your exam.
- past exam questions updated for changes to the syllabus, question style and exam format as well as practice questions and answers and full mock exams to ensure you are fully prepared for your exam.

You may want to consider attending a face to face or online tuition course with one of ACCA's [Approved Learning Providers](#) for all or part of your studies.

- ✓ The earlier you [enter for your exam](#) the less it costs! Use our [exam planner tool](#) to plan which exam(s) you want to sit and when.
- ✓ Use the [ACCA Learning Community](#) to link up with fellow students around the world studying the same exam as you – get tips, join discussions and share ideas and advice. You can also access live Q&A sessions and presentations.
- ✓ Spend some time familiarising yourself with the free resources available via the [exam resource finder](#) on the [student section](#) of the ACCA website – we will provide you with specific guidance on when and how to use these resources during the relevant stages of study.

- ✓ Remember to personalise your edition of Student Accountant so you receive F8 specific information as you need it.
- ✓ Computer based exams are gradually being made available in some of our markets – keep an eye on Student Accountant and the ACCA website for news of what is happening where you are.

Exempt from F3?

- ✓ You will need an understanding of the content and application of the accounting standards covered in F3 to answer F8 exam questions - if you feel your knowledge might be lacking consider buying an F3 [Approved Content Provider](#) study text to refresh your knowledge.

When drawing up your study plan (see page 5)

- ✓ Be realistic and consider when you are best able to study – maybe early mornings work better for you or perhaps shorter, more frequent study periods.
- ✓ Once you have prepared your plan stick to it!
- ✓ Consider building in an extra study period after every few chapters to review and consolidate your learning.
- ✓ Take a 5-10 minute break every hour to help maintain your motivation and concentration.
- ✓ Use this plan whether you intend to self-study through all the phases or mix with some tuition from an [Approved Learning Provider](#).

Getting started – Draw up your study plan

Study plan checklist

- Calculate the number of weeks from now until your exam date and draw up a plan – see the example to the left and a possible proforma for you to use on the next page
- You may need to add or take away weeks depending on your own circumstances and which exam sitting(s) you are focusing on
- Block out days/half days/evenings already committed to family/social events
- Plan study periods – evenings/half days/full days, aiming for roughly one evening/half day per chapter of your study text
- If possible leave a six week period for the revision and final preparation phases

	Monday	Tuesday	Wednesday	Thursday	Friday	Saturday	Sunday
Week 1	Monday	Tuesday	Wednesday	Thursday	Friday	Saturday	Sunday
Week 2	Monday	Tuesday	Wednesday	Thursday	Friday	Saturday	Sunday
Week 3	Monday	Tuesday	Wednesday	Thursday	Friday	Saturday	Sunday
Week 4	Monday	Tuesday	Wednesday	Thursday	Friday	Saturday	Sunday
Week 5	Monday	Tuesday	Wednesday	Thursday	Friday	Saturday	Sunday
Week 6	Monday	Tuesday	Wednesday	Thursday	Friday	Saturday	Sunday
Week 7	Monday	Tuesday	Wednesday	Thursday	Friday	Saturday	Sunday
Week 8	Monday	Tuesday	Wednesday	Thursday	Friday	Saturday	Sunday
Week 9	Monday	Tuesday	Wednesday	Thursday	Friday	Saturday	Sunday
Week 10	Monday	Tuesday	Wednesday	Thursday	Friday	Saturday	Sunday
Week 11	REVISION						
Week 12	REVISION						
Week 13	REVISION						
Week 14	REVISION						
Week 15	REVISION						
Week 16	REVISION AND FINAL PREPARATION						

Evening study period
 Daytime study period
 Other commitments

Getting started – Your study plan

Print out and write down when you will study, relax and revise!

	Monday	Tuesday	Wednesday	Thursday	Friday	Saturday	Sunday
Week 1							
Week 2							
Week 3							
Week 4							
Week 5							
Week 6							
Week 7							
Week 8							
Week 9							
Week 10							
Week 11	REVISION						
Week 12	REVISION						
Week 13	REVISION						
Week 14	REVISION						
Week 15	REVISION						
Week 16	REVISION AND FINAL PREPARATION						

☐☐☐

Getting started – Get to know your exam

- | | |
|--|---|
| <p>□ Review the syllabus and study guide and the examinable documents for F8</p> | <p>➤ These give you an understanding of the aims and objectives of the exam, learning outcomes and exam structure as well as a comprehensive list of the documents examinable for the current exam sittings</p> |
| <p>□ Scan the F8 specimen exam</p> | <p>➤ The specimen exam provides you with a clear picture of how F8 will be assessed and how the exam is structured as well as the likely style and range of questions that you could see in the real exam</p> |
| <p>□ Review the examining team's guidance</p> | <p>➤ Using these resources at the start of your studies will help you understand the focus of the exam by concentrating on the exam structure, question style, exam technique and tips as well as pitfalls to avoid – see extracts from the examiner's approach article over the page</p> |
| <p>□ Review the examiner's reports from the last four sittings</p> | <p>➤ These provide feedback on students' performance after each exam session, highlight problem areas that students need to improve on and tell you what the examining teams are looking for; these are critical to your success in passing F8</p> |
| <p>□ Read the exam technique articles for F8</p> | <p>➤ The articles – Multiple-choice questions, Audit and assurance assistance and Ready to sit Paper F8 – will provide you with a head start in terms of knowing what to expect and how to approach exam standard questions</p> |

Getting started – What the examiner has said about F8 (extracts from the examiner's approach article)

“ Comments on the aim of F8:

The aim of F8, *Audit and Assurance* is to develop 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 continues to be practical in application, as well as aiming to ensure that candidates who pass this exam understand the basics of an audit.

The exam strikes a balance of technical knowledge as well as a practical application of this knowledge.

This syllabus builds on the knowledge gained in F3, *Financial Accounting* and then prepares candidates for P1, *Governance, Risk and Ethics*, and P7, *Advanced Audit and Assurance*.

The accounting standards examined in F3 form the basis of questions on how to apply auditing procedures in respect of those standards, and candidates must not be afraid to bring their accounting knowledge into this exam.

”

“ Comments on practical application:

The exam will continue to contain questions set in as practical an application as possible. I recognise that it has become more common that candidates have not been involved in, or had exposure to, a real audit.

That aside, this exam is like any other, and the basic principles must be understood. Therefore, application questions will continue to feature heavily in the exam as they demonstrate whether candidates have understood a topic or just rote learnt it.

It is crucial that candidates practise the skills required for application questions by working through past questions to time and reviewing the solutions to identify areas for improvement. A specimen exam is available (see 'Related links') and **ACCA's Approved Learning Partners – content providers' revision question banks contain a large number of questions taken from past exams which have been adapted to the question styles currently used in the exam, as well as being technically updated.** Rote learning of technical material alone will not result in exam success; however, practising questions, reading examiner reports and relevant technical articles on the ACCA website will improve the chances of passing the exam.

”



Learning phase

Your checklist

- Work through the control sheet which has been designed to give you a structured approach to your learning phase to ensure you:
 - gain the knowledge you need; and
 - learn how to apply that knowledge to pass the exam

Learning phase – Get the most out of your control sheet

Use the control sheet relevant to the Approved Content Provider's materials you have purchased:

- ✓ Becker Professional Education – pages 12 and 13
- ✓ BPP Learning Media – pages 14 and 15
- ✓ Kaplan Publishing – page 16

Tick the box **Content** in the control sheet once you have:

- ✓ Read through the introduction to the chapter
- ✓ Actively read and understood each chapter's content
- ✓ Noted any additional commentary and exam focus tips provided
- ✓ Worked through and understood examples and illustrations of concepts given

Tick the box **Quiz/Test** in the control sheet once you have:

- ✓ Attempted the quiz at the end of the chapter (if you are using Becker or BPP material) or the test your understanding questions throughout the chapter (if you are using Kaplan material)

Tick the box **Questions** in the control sheet once you have:

- ✓ Attempted the questions referred to in the question bank – some of these you should do in full but others you can just draw up a plan for, depending on the time you have available
- ✓ Compared your answer, or plan, with the solution given and understood where you did well or not so well and why

Tick the box **ACCA related resources** in the control sheet once you have:

- ✓ Read / viewed the related ACCA article(s) / video(s) signposted
- ✓ Note that ACCA produces new articles and videos throughout the year and so you should always check the [technical articles](#) page on the website to ensure you have seen all of the related resources

Learning phase – Tips for success



Tips for success

- ✓ Actively read the material – ask yourself ‘do I understand this?’ If not re-read and re-work examples – if you still struggle, make a note and come back to it during the revision phase.
- ✓ Scan headings before going into the detail to give you an idea of the content first and consider highlighting, underlining, making notes, drawing pictures or mind maps – whatever helps you to remember.
- ✓ Consider using the additional resources provided by the [Approved Content Providers](#) including for example passcards or pocket notes to help you remember the key knowledge areas.
- ✓ Always work through the questions signposted – it is vital that you practise questions throughout the learning phase as this will ensure that you are applying the knowledge you learn as you progress.
- ✓ Make sure you use the ACCA resources to help your understanding – these give you real insight to help you in your exam.
- ✓ If you find you are not covering all of the material in each study period, build some extra time into your study plan – everyone works at a different pace.
- ✓ Keep an eye on Student Accountant for any relevant articles.
- ✓ Visit the ACCA Learning Community regularly to view new video content and to join online study events.
- ✓ There are [PER \(Practical Experience Requirement\) objectives](#) associated with specific syllabus areas and, if possible, you should try to gain experience in these alongside your studying as this will help you to put your studies into a workplace context and reinforce what you have learned.
- ✓ Try to read a good quality business journal or newspaper regularly and use this to help bring your studies to life by linking your learning into what you are reading.

Learning phase – Control sheet for Becker Professional Education

Chapter	Content	Quiz/Test	Questions	ACCA related resources	
✓ tick the boxes below when complete					
Introduction					
1 Audit and other assurance engagements				• Laws and Regulations	
2 External audit					
3 Corporate governance					
4 Professional codes of ethics and conduct					
5 Audit appointment					
6 Documentation				• Audit working papers	
7 Audit planning					
8 Understanding the entity				<ul style="list-style-type: none"> • The control environment of a company • Audit risk • ISA 330 and responses to assessed risks • Study support video: audit risk • Exam technique article: Answering audit risk questions 	
9 Internal control				<ul style="list-style-type: none"> • ISA 315 (Revised) Identifying and assessing the risks of material misstatement through understanding the entity and its environment • Study support video - Internal controls (part 1) • Study support video - Internal controls (part 2) 	
10 Audit materiality					
11 Fraud, law and regulations				• ISA 240 (redrafted) – auditors and fraud	
12 Tests of control				• The audit of wages	
13 Communication on internal control					
14 Service organisations					
15 Audit evidence				<ul style="list-style-type: none"> • Audit procedures • Auditing in a computer-based environment • Examining evidence • Study support video: Audit evidence 	
16 Analytical procedures				• Analytical procedures	
17 Accounting estimates					
18 Using the work of an expert					
19 Audit sampling				• Audit sampling	
20 Written representations					

Learning phase – Control sheet for Becker Professional Education (continued)

Chapter	Content	Quiz/Test	Questions	ACCA related resources	
✓ tick the boxes below when complete					
21	Computer-assisted audit techniques				
22	Non-current assets				
23	Inventory				
24	External confirmations, receivables and sales				
25	Share capital, reserves and director's remuneration				
26	Loans, bank and cash				
27	Liabilities, provisions and contingencies				
28	Small business and not-for-profit organisations				
29	Audit finalisation				
30	The auditor's report on financial statements			<ul style="list-style-type: none"> • Subsequent events • A matter of opinion 	
31	Going concern			<ul style="list-style-type: none"> • Going concern 	
32	Internal audit				
33	Using the work of internal auditors			<ul style="list-style-type: none"> • Using the work of internal auditors 	

Learning phase – Control sheet for BPP Learning Media

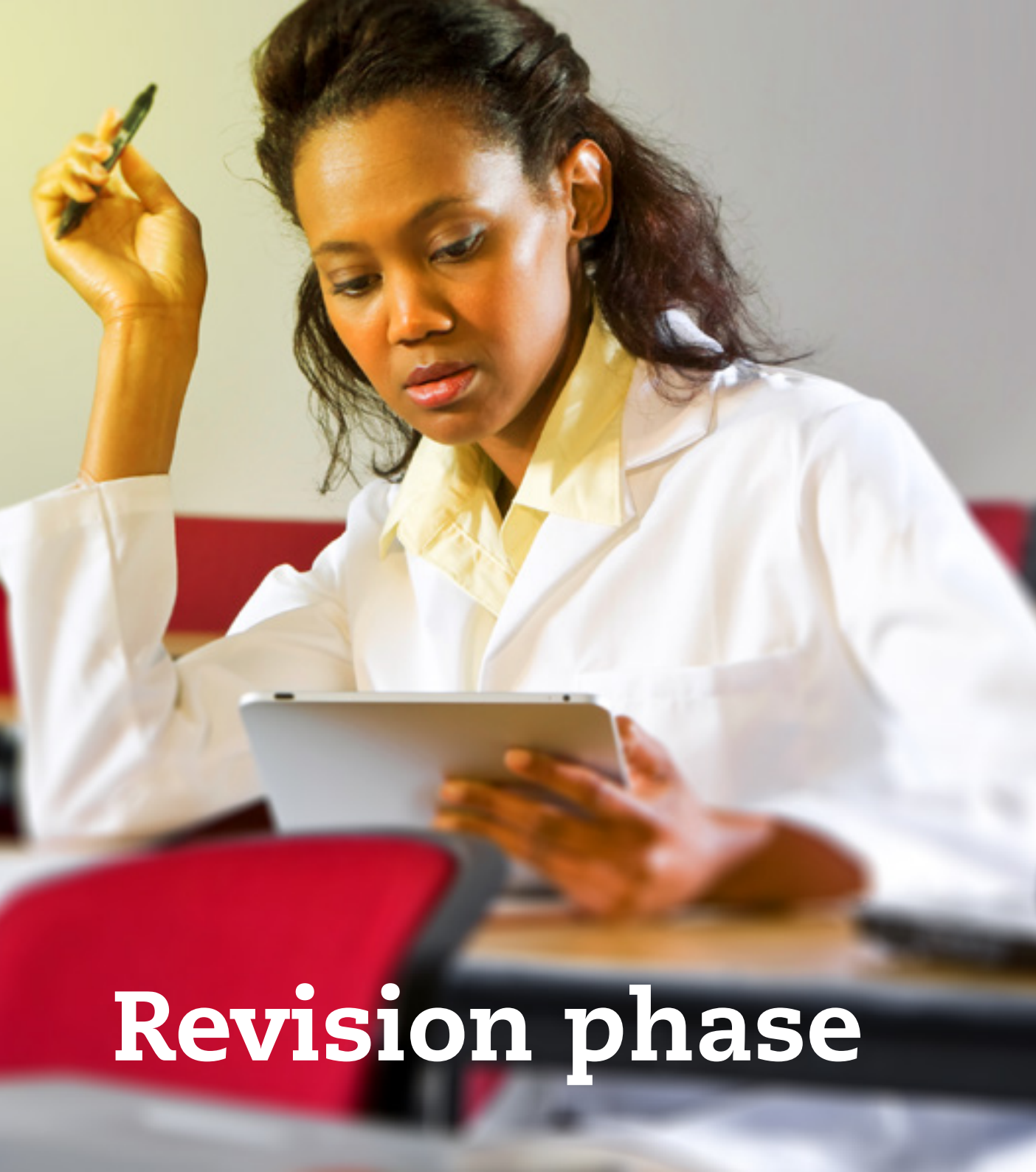
Chapter	Content	Quiz/Test	Questions	ACCA related resources	
✓ tick the boxes below when complete					
Introduction					
1 Audit and assurance engagements					
2 Statutory audit and regulation					
3 Corporate governance					
4 Professional ethics and quality control procedures					
5 Internal audit					
6 Risk assessment				<ul style="list-style-type: none"> • Audit risk • ISA 330 and responses to assessed risks • ISA 315 (Revised) Identifying and assessing the risks of material misstatement through understanding the entity and its environment • ISA 240 (redrafted) – auditors and fraud • Study support video: audit risk • Exam technique article: Answering audit risk questions • Laws and regulations 	
7 Audit planning and documentation				<ul style="list-style-type: none"> • Audit working papers 	
8 Introduction to audit evidence				<ul style="list-style-type: none"> • Audit procedures • Examining evidence • Study support video: Audit evidence 	
9 Internal control				<ul style="list-style-type: none"> • ISA 315 (Revised) Identifying and assessing the risks of material misstatement through understanding the entity and its environment • The control environment of a company • Auditing in a computer-based environment • Study support video - Internal controls (part 1) • Study support video - Internal controls (part 2) 	
10 Tests of controls				<ul style="list-style-type: none"> • The audit of wages 	

Learning phase – Control sheet for BPP Learning Media (continued)

Chapter	Content	Quiz/Test	Questions	ACCA related resources	
✓ tick the boxes below when complete					
11 Audit procedures and sampling				<ul style="list-style-type: none"> • Audit sampling • Auditing in a computer-based environment • Using the work of internal auditors • Analytical procedures 	
12 Non-current assets					
13 Inventory					
14 Receivables					
15 Cash and bank					
16 Liabilities, capital and directors' emoluments					
17 Not-for-profit organisations					
18 Audit review and finalisation				<ul style="list-style-type: none"> • Going concern • Subsequent events 	
19 Reports				<ul style="list-style-type: none"> • A matter of opinion 	

Learning phase – Control sheet for Kaplan Publishing

Chapter	Content	Quiz/Test	Questions	ACCA related resources	
✓ tick the boxes below when complete					
Introduction					
1 Introduction to assurance					
2 Rules and regulation				• Laws and Regulations	
3 Ethics and acceptance					
4 Risk				• Audit risk • Study support video: audit risk • Exam technique article: Answering audit risk questions	
5 Planning				• ISA 240 (redrafted) – auditors and fraud	
6 Evidence				• Audit working papers • ISA 330 and responses to assessed risks • Examining evidence • Audit sampling • Study support video: Audit evidence	
7 Systems and control				• ISA 315 (Revised) Identifying and assessing the risks of material misstatement through understanding the entity and its environment • The control environment of a company • Study support video - Internal controls (part 1) • Study support video - Internal controls (part 2)	
8 Procedures				• Audit procedures • Auditing in a computer-based environment • Analytical procedures • The audit of wages	
9 Completion and review				• Going concern • Subsequent events	
10 Reporting				• A matter of opinion	
11 Corporate governance					
12 Internal audit				• Using the work of internal auditors	
13 Summary of key ISAs					
14 Summary of IFRSs					



Revision phase

Your checklist

- ☐ Revisit areas you struggled with during the learning phase
- ☐ Ensure you are confident with the knowledge needed to pass the exam
- ☐ Make sure you are able to apply that knowledge in questions

Revision phase – Question practice

- Exam-standard question practice is vital now
- Work through as many questions as possible and all mock exams included in the [Approved Content Provider](#) question and answer banks – remember these are best for question practice as they include past exam questions updated for syllabus and format changes
- Work through the [specimen exam](#) – this will provide you with a clear picture of what the exam will look like making sure you know what to expect on the day



Tips for success

- ✓ Consider blocking time in your study plan for specific questions or mock exams to ensure you cover everything.
- ✓ Don't be afraid to attempt questions you have already done – especially the ones you found tricky first time round.
- ✓ It is really important that you do some questions in full, to exam time – time management is often an issue and the more you prepare yourself the better you will perform in the exam.
- ✓ To keep motivation high, break some questions into individual parts, write plans or notes for some parts and do others in full.
- ✓ Work through the answers carefully – pay attention to areas you got wrong and understand where you went wrong – it is better to do a few questions well, than lots of questions badly.
- ✓ Try not to look at the answers before really attempting the question – you won't be able to do this in the real exam!
- ✓ Don't forget to review the marking guide too – you need to understand how marks are allocated to ensure you know how to maximise your marks.

Revision phase – Key resources

- Review the [examining team's guidance](#) again in the context of what you have learnt
- Remind yourself of areas that students often struggle with and obtain tips on how to ensure you do not make the same mistakes by reviewing the [examiner's reports](#) from the last four sittings again
- View the study support videos referred to in your control sheet again – this time focusing on the exam technique aspects.
- View the study support videos – [Bringing an F8 exam question to life](#) and [Exam techniques and last minute tips](#) to gain further insight into passing your exam
- Read the exam technique articles – [Multiple-choice questions](#), [Audit and assurance assistance](#) and [Ready to sit paper F8](#) again – this time using the techniques to help you practice questions
- Make sure you read the [study skills articles in Student Accountant](#) covering topics such as how to overcome exam anxiety as well as checking the Student Accountant Hub for any new technical articles related to F8



Tips for success

- ✓ Don't give up easily – if you really cannot understand something then consider posting a question on the ACCA Learning Community – if you found it difficult so will have others.

Revision phase – What the examiner has said about F8 (extract from the December 2015 examiner's report)

“ Comments on Internal control:

This area of the syllabus requires both an ability to **describe and evaluate** internal controls techniques and audit tests, and, also an ability to **make appropriate recommendations**.

Internal control questions typically require internal control deficiencies to be identified (½ marks each), explained (½ marks each), a relevant recommendation to address the control (1 mark), and, often a test of control the external auditor would perform to assess whether each of these controls, if implemented, is operating correctly (1 mark).

In common with prior sittings where there is a test of control requirement, performance in the internal control question in December 2015 was mixed.

Candidates were able to identify the internal control deficiency from the scenario however some candidates did not clearly explain the implication of the deficiency. The scenario in the exam will always contain more issues than required to be discussed and it was therefore encouraging that candidates generally applied effective exam technique and focused on providing answers which identified the required number of issues as noted in the question.

Most candidates were able to provide good recommendations to address the deficiencies. However, often the recommendations did not clearly address the specific control weakness identified.

As noted in previous examiner's reports, the tests of controls provided by candidates were often not well explained (eg just using the word 'check' if the control is operating), and did not address the control identified, or, **were not practical** (eg 'observe' cash being banked daily).

Candidates are reminded that being able to provide appropriate and relevant audit procedures is a **key area of the syllabus** and practice in this area is crucial. It was pleasing to note that many candidates presented their answers well, using a **three-column approach** with internal controls deficiencies in one column, the related recommendation in the other and the related test of control in the third column.

”



Final preparation

Your checklist

- ☐ You are clear on the knowledge you need to pass the exam as well as how to apply that knowledge
- ☐ You have the skills you need to pass the exam – eg time management

Ensure you are familiar with:

- ☐ the exam format
- ☐ the style of questions
- ☐ the way the marks are allocated
- ☐ what specific syllabus areas are likely to be tested and in which questions

Final preparation – Tips for success

“ An extract from the syllabus and study guide for F8

All questions are compulsory.

Section A of the exam comprises three 10 mark case-based questions. Each case has five objective test questions worth 2 marks each. 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.

”

“ An extract from the F8 specimen exam marking guide

Section B Question 16 part (b) Audit risks and responses (only 7 risks required):

– \$5 million expenditure on production process	2
– Inventory counts at 15 warehouses at year end	2
– Treatment of owned v third party warehouses	2
– New general ledger system introduced at the beginning of the year	2
– Release of opening provision for allowance for receivables	2
– Research and development expenditure	2
– Damaged inventory	2
– Sales returns	2
– Management bonus based on asset values	2

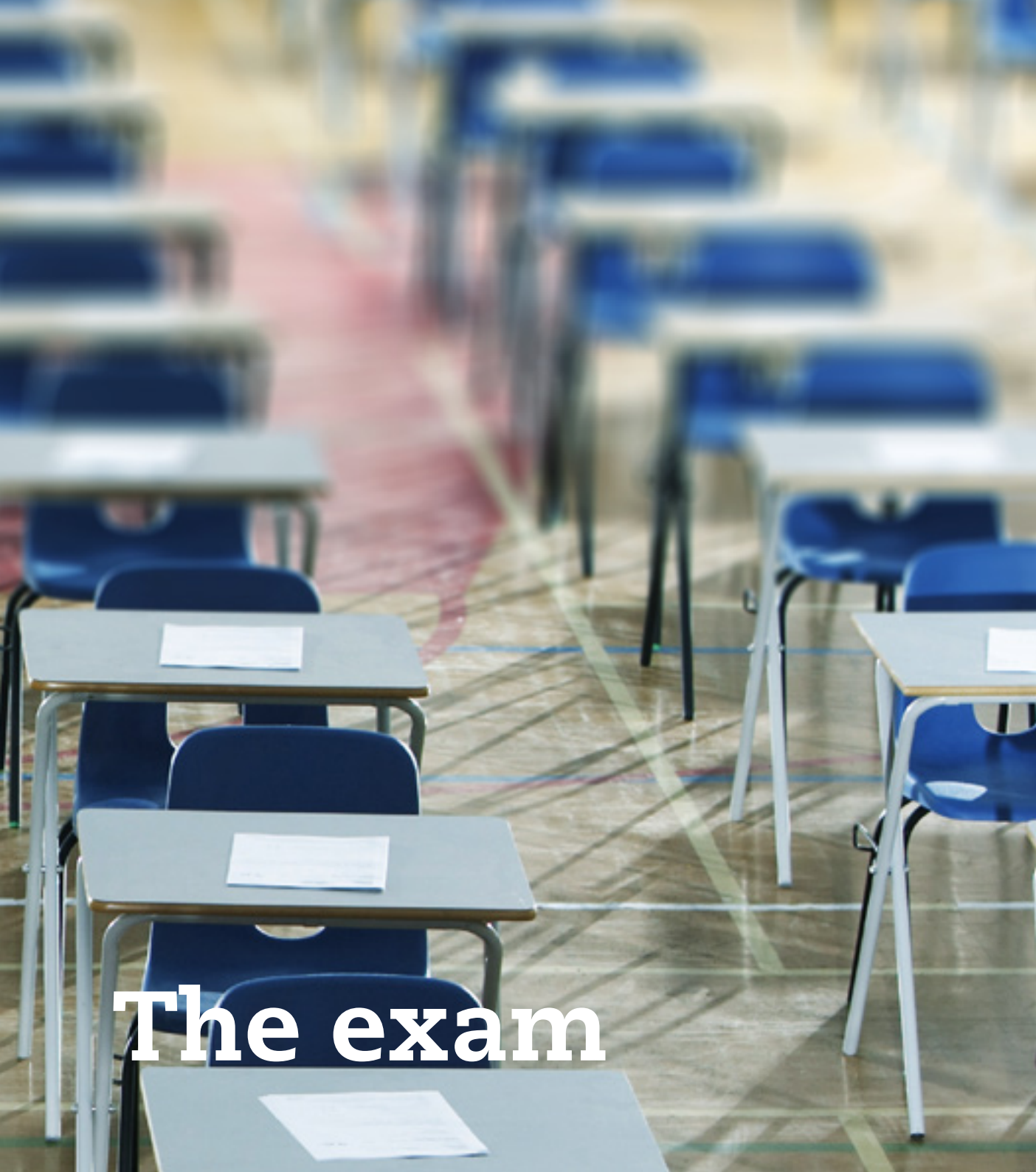
Max 7 issues, 2 marks each 14

”



Tips for success

- ✓ Go over questions again that you found difficult during the revision phase and make sure you attempt at least one mock again in full to time.
- ✓ If you are unsure about the exam format, the style of questions or what specific syllabus areas are likely to be tested in which questions, read the [syllabus and study guide](#) again.
- ✓ If you are not sure about how the marks are allocated review the [specimen exam](#) again.



The exam

Your checklist

- ☐ Make sure you are ready to walk into your exam

The Exam – Tips for success



Tips for success

Very few students enjoy taking exams but there are things you can do to make the experience less stressful!

- ✓ Identify where the exam hall is.
- ✓ Plan your route to the exam hall, considering the time of day you will be travelling and any potential issues.
- ✓ Have in place a back-up plan in case of traffic problems or public transport delays.
- ✓ Ensure you have all the equipment you need for the exam (black pens, calculator etc).
- ✓ Don't forget to take your exam docket with you as well as your student identification.
- ✓ Eat properly before you leave for the exam.
- ✓ Sleep properly – do not spend the night before doing last minute late night revision – you will perform so much better if you are alert and well rested (and in any case, last minute revision will only cause you to panic!).

- ✓ Try not to get into discussions with fellow students just before the exam about what might come up – again this will only cause you stress.

Once the exam is over:

- ✓ Relax.
- ✓ Don't over analyse – you cannot change anything now!

Good
Luck!

Appendix – Links

Appendix – Links

Page No.	Link	URL
04	Enter for your exam	http://www.accaglobal.com/gb/en/student/acca-qual-student-journey/exams/enter-an-exam.html
04	ACCA Learning Community	https://www.accallearningcommunity.com/
04	Exam planner tool	http://www.accaglobal.com/gb/en/student/exam-entry-and-administration/enter-an-exam/exam-planner.html
04	Exam resource finder	http://www.accaglobal.com/gb/en/student/exam-support-resources.html
04	Student section	http://www.accaglobal.com/gb/en/student.html
04	Approved Learning Provider(s)	http://www.accaglobal.com/gb/en/student/your-study-options/learning-providers.html
04, 11, 17	Approved Content Provider(s)	http://www.accaglobal.com/gb/en/student/your-study-options/alp-content.html
07	Examinable documents	http://www.accaglobal.com/gb/en/student/exam-support-resources/fundamentals-exams-study-resources/f8/examinable-documents.html
07, 17, 22	Specimen exam	http://www.accaglobal.com/gb/en/student/acca-qual-student-journey/qual-resource/acca-qualification/f8/specimen-exams.html
07, 19	Examining team's guidance	http://www.accaglobal.com/gb/en/student/exam-support-resources/fundamentals-exams-study-resources/f8/examiners-reports.html
07, 19	Examiner's reports	http://www.accaglobal.com/gb/en/student/acca-qual-student-journey/qual-resource/acca-qualification/f8/examiners-reports.html
07, 19	Exam technique article – Multiple choice questions	http://www.accaglobal.com/gb/en/student/acca-qual-student-journey/qual-resource/acca-qualification/f4/technical-articles/mcq-dec14.html
07, 19	Exam technique article – Audit and assurance assistance	http://www.accaglobal.com/gb/en/student/acca-qual-student-journey/qual-resource/acca-qualification/f8/technical-articles.html
07, 19	Exam technique article – Ready to sit paper F8?	http://www.accaglobal.com/gb/en/student/acca-qual-student-journey/qual-resource/acca-qualification/f8/technical-articles.html
07, 22	Syllabus and study guide	http://www.accaglobal.com/gb/en/student/acca-qual-student-journey/qual-resource/acca-qualification/f8/syllabus-study-guide.html
10	Technical articles	http://www.accaglobal.com/gb/en/student/exam-support-resources/fundamentals-exams-study-resources/f8/technical-articles.html
11	PER (Practical Experience Requirement) objectives	http://www.accaglobal.com/gb/en/student/practical-experience/performance-objectives.html
12, 14, 16	The audit of wages	http://www.accaglobal.com/gb/en/student/acca-qual-student-journey/qual-resource/acca-qualification/f8/technical-articles/the-audit-of-wages.html
12, 14, 16	The control environment of a company	http://www.accaglobal.com/gb/en/student/acca-qual-student-journey/qual-resource/acca-qualification/f8/technical-articles/the-control-environment-of-a-company.html
12, 14, 16	ISA 315 (revised) Identifying and assessing the risks of material misstatement through understanding the entity and its environment	http://www.accaglobal.com/gb/en/student/acca-qual-student-journey/qual-resource/acca-qualification/f8/technical-articles/isa-315.html

Appendix – Links

Page No.	Link	URL
12, 14, 16	Audit procedures	http://www.accaglobal.com/gb/en/student/acca-qual-student-journey/qual-resource/acca-qualification/f8/technical-articles/audit-procedures.html
12, 14, 16	Audit risk	http://www.accaglobal.com/gb/en/student/acca-qual-student-journey/qual-resource/acca-qualification/p7/technical-articles/audit-risk.html
12, 14, 16	Audit sampling	http://www.accaglobal.com/gb/en/student/acca-qual-student-journey/qual-resource/acca-qualification/f8/technical-articles/audit-sampling.html
12, 14, 16	ISA 330 and responses to assessed risks	http://www.accaglobal.com/gb/en/student/exam-support-resources/fundamentals-exams-study-resources/f8/technical-articles/ISA330-responses-assessed-risks.html
12, 14, 16	Audit working papers	http://www.accaglobal.com/gb/en/student/acca-qual-student-journey/qual-resource/acca-qualification/f8/technical-articles/effective-audit-service.html
12, 14, 16	Analytical procedures	http://www.accaglobal.com/gb/en/student/acca-qual-student-journey/qual-resource/acca-qualification/p7/technical-articles/analytical-procedures.html
12, 14, 16	Examining evidence	http://www.accaglobal.com/gb/en/student/acca-qual-student-journey/qual-resource/acca-qualification/p7/technical-articles/examining-evidence.html
12, 14, 16	ISA 240 (redrafted) – auditors and fraud	http://www.accaglobal.com/gb/en/student/acca-qual-student-journey/qual-resource/acca-qualification/f8/technical-articles/isa-240.html
12, 14, 16	Study support video – audit evidence	http://www.accaglobal.com/gb/en/student/acca-qual-student-journey/qual-resource/acca-qualification/f8/technical-articles.html
12, 14, 16	Study support video – audit risk	http://www.accaglobal.com/gb/en/student/acca-qual-student-journey/qual-resource/acca-qualification/f8/technical-articles.html
12, 14, 16	Exam technique article – Answering audit risk questions	http://www.accaglobal.com/gb/en/student/acca-qual-student-journey/qual-resource/acca-qualification/f8/technical-articles/audit-risk0.html
12, 14, 16	Laws and Regulations	http://www.accaglobal.com/gb/en/student/exam-support-resources/fundamentals-exams-study-resources/f8/technical-articles/laws-and-regulations.html
12, 14, 16	Study support video - Internal controls (part 1)	http://www.accaglobal.com/gb/en/student/exam-support-resources/fundamentals-exams-study-resources/f8/technical-articles.html
12, 14, 16	Study support video - Internal controls (part 2)	http://www.accaglobal.com/gb/en/student/exam-support-resources/fundamentals-exams-study-resources/f8/technical-articles.html
13, 15, 16	Using the work of internal auditors	http://www.accaglobal.com/gb/en/student/acca-qual-student-journey/qual-resource/acca-qualification/f8/technical-articles/internal-auditors.html
13, 15, 16	Going concern	http://www.accaglobal.com/gb/en/student/acca-qual-student-journey/qual-resource/acca-qualification/f8/technical-articles/going-concern.html
13, 15, 16	Subsequent events	http://www.accaglobal.com/gb/en/student/acca-qual-student-journey/qual-resource/acca-qualification/f8/technical-articles/subsequent-events.html
13, 15, 16	A matter of opinion	http://www.accaglobal.com/gb/en/student/acca-qual-student-journey/qual-resource/acca-qualification/f8/technical-articles/matter-of-opinion.html
19	Bringing an F8 exam question to life	http://www.accaglobal.com/gb/en/student/exam-support-resources/fundamentals-exams-study-resources/f8/technical-articles.html
19	Exam techniques and last minute tips	http://www.accaglobal.com/gb/en/student/exam-support-resources/fundamentals-exams-study-resources/f8/technical-articles.html
19	Study skills articles in Student Accountant	http://www.accaglobal.com/gb/en/student/sa/study-skills.html

