



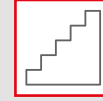
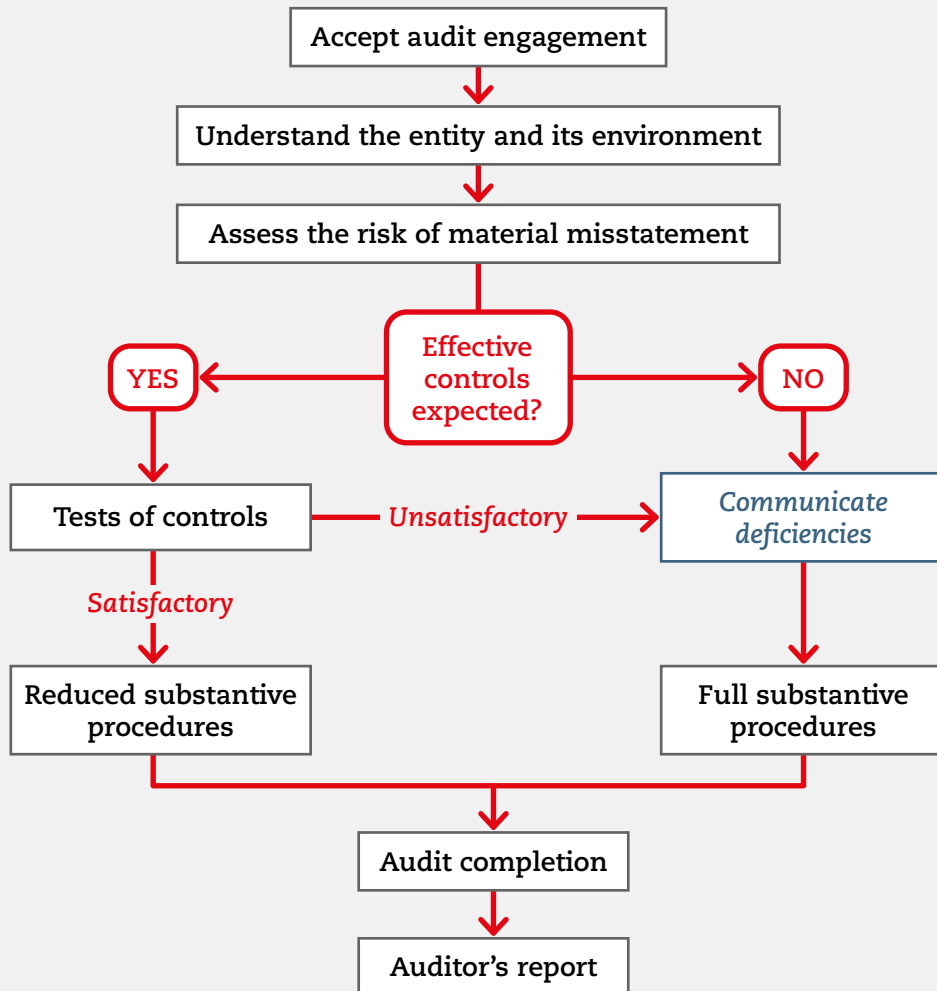
How to approach Foundations in Audit (FAU)



What is FAU about?

Foundations in Audit provides you with knowledge and understanding of the audit process and skills used for auditing financial statements.

FAU: An overview



Steps to success

- ✓ If possible, study with an Approved Learning Partner and use the ACCA Study Hub
- ✓ Study the whole syllabus and ensure your knowledge of ISAs and relevant financial accounting is at an appropriate level
- ✓ Practice exam style and standard questions, to time
- ✓ Carefully review how correct answers to objective test (OT) questions were derived
- ✓ Develop your skills in providing effective narrative answers
- ✓ Attempt at least two full exams under exam conditions, debrief your answers, then focus your revision on weaker areas



Key resources

- *Guide to CBEs - Foundations options (PDF)*
- *CBE specimen exam*
- *Technical articles*
- *Examinable documents*
- *CBE past exams*
- *Examiner's reports*



Find out how the **ACCA Study Hub** helps you prepare for exams.



Tackling the exam

The syllabus is assessed by a **two-hour** CBE

Section A (30 marks)

- 15 two-mark OT questions

Tips for answering OT questions



- ✓ Read each question carefully
- ✓ Think before answering
- ✓ If unsure, eliminate incorrect answers
- ✓ Answer all questions

Section B (70 marks)

- Eight questions of 5, 10 or 15 marks each

Tips for answering Section B questions



- ✓ Read each requirement carefully to understand what is asked for
- ✓ Draw on the scenario to plan the points you need to make
- ✓ Use concise headings
- ✓ Make clear and concise points specific to the given scenario
- ✓ Describe "how" procedures should be performed
- ✓ Do not give rote-learned answer points
- ✓ Attempt all requirements