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(Previously known as "Advanced Level Audit Risks & Tests") New revised 2018 edition of our very popular Exam Room Notes book. RETAINED FEATURE FROM MAJOR 2017 UPDATE - following numerous requests from students, for the 2017 edition of the book we added exam room notes on all Advanced Level Assurance areas such as internal audit, corporate governance, due diligence, examination of prospective information (ISAE 3400) and other areas - we have retained this feature for the 2018 edition of the book so our Exam Room Notes therefore provide reminders not only for statutory audit risks & tests questions but also on specialist assurance areas. Provides an alphabetical quick reference list of approximately 70 key audit test and risk areas and 14 assurance topics, based on our careful review of the ICAEW Study Manual for Corporate Reporting, the ICAEW Question Bank for Corporate Reporting and the previous "old" TI paper in Business Reporting, together with past papers and ICAEW mocks for both the evolved Advanced Level and "old" TI level. Useful as a quick reference guide to generate reminders in the exam, reducing the time that you will need to invest in revising Audit & Assurance, which is a fundamental element of the Corporate Reporting paper - 2 of the 3 questions in CR will have a heavy or even exclusive emphasis on Audit & Assurance so the importance of this book's information and quick reference approach has been further enhanced under the evolved ACA. This book removes the need for you to prepare your own folder notes on Audit & Assurance, leaving more time to invest in other aspects of the Advanced Level syllabus. In addition to reviewing past papers and mocks, we have carefully summarised the audit tests in the "Audit Focus" sections now included in the 2015 and later editions of the Corporate Reporting Study Manual to ensure that you have a quick reference source of tests which have been emphasised in the new Advanced Level materials (i.e. tests which the examiners appear keen for students to learn and mention but which are somewhat hidden away at the end of the financial reporting chapters of the Corporate Reporting Study Manual). All such tests are now indicated in bold in the relevant sections of our book. All 70 Audit areas and 14 Assurance topics are arranged in alphabetical order, allowing quick reference without having to remember which chapter to consult. Risks & tests are contained in the first part of the book and Assurance is split out separately in the second part of the book for ease of reference. Where relevant, cross references between Audit areas are also included, giving you reminders and hints. Important notes: this set of Exam Room Notes has been designed as a quick reference resource to remind you of content that you should already have studied in detail based on the ICAEW Study Manual and your tuition provider's notes. You must already have studied the Advanced Level syllabus in detail before using this book - the book is in no way designed to replace the Study Manual as a learning resource. If you have invested insufficient time in learning the syllabus content then our Exam Room Notes will not be comprehensible or useful as the book only provides reminders regarding material you must already have studied. Look out for our other Advanced Level Exam Room Notes publications (SBM Exam Room Notes and FR Exam Room Notes)! See [www.acasimplified.com](#) for more information on our popular Exam Room Notes series.

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An accessible beginner's guide to the fundamentals ofaudit and assurance Audit and assurance is a basic and vital aspect of the financialworld and a key element of all professional accountancy programs.Whereas professional training on the topic frequently immersesstudents in too much detail while glossing the basics, this bookbegins with the fundamentals and expands to cover the details in amore measured way. With practical examples and end-of-chapterexamples, External Audit and Assurance Essentialsbreaksdown a difficult and challenging field of professionalaccounting.