



## It's your final sprint to ACCA exam success ACCA F8 Audit and Assurance

### Here are our ACCA Paper F8 December 2011 exam tips but warning - important disclaimer!

We want to help you make your final study time as efficient as possible, so these tips are intended to give you guidance on which areas you should probably make sure are particularly well covered. That doesn't mean that we think that they're definitely going to come up this sitting. Rather we think that if we were the examiners for these papers, these are the subjects that we would have given particularly serious consideration to including in the December 2011 exams.

You should make sure that you spend your time in the final run up to the exam making sure that you've obtained a reasonable command of everything.



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### Paper F8 December 2011 Exam Tips:

- The audit of bank balances and investments
- Going concern issue and its impact on the financial statements
- Ethical issues – providing non-audit services to clients
- Management letter with weaknesses of internal controls
- Differentiation between fraud and error