



# PROFESSIONAL LEVEL

MONDAY 7 MARCH 2022

2.5 HOURS

## AUDIT AND ASSURANCE

This exam consists of four questions (100 marks).

### Marks breakdown

Question 1	20 marks
Question 2	36 marks
Question 3	20 marks
Question 4	24 marks

Answer Question 1, consisting of six short-form questions, in note form only. Complete sentences are not required.

For Question 4, which requires the use of the Data Analytics software, the link can be found above the word processing area.

The Auditing Standards book is available as a resource in each question.

### Important Information:

1. Please read the instructions carefully before you begin your exam.

#### Starting and ending the exam

2. Click on the **right arrow** in the header to begin the exam. The exam timer will begin to count down.
3. When the exam timer reaches zero, the exam will end. To end the exam earlier, navigate to the last question and click the right arrow button. Click the **Submit** button to close the exam.

#### Encountering issues during the exam

4. If you encounter any issues during the delivery of the exam you should alert the invigilator (or online chat support if you are sitting remotely). Neither the invigilator nor the online chat support can advise you on how to use the software.

#### Preparing your answers

5. Respond directly to the exam question requirements. Do not include any content of a personal nature, this includes your name or any other identifying content.
6. **Only your answer in the word processing area will be marked.** You must copy over any data for marking from the spreadsheet area to the word processing area.
7. The examiner will take account of the way in which your answers are structured. You must make sure your answers and workings are clearly visible in the word processing area when you submit your exam. The examiner will **not** be able to expand rows or columns where content is not visible.

#### After the exam

8. If you are sitting in an exam centre and believe that your performance has been

# Icaew Past Papers Of Audit And Assurance

**Marco Cascella**



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