

# ACCA Qualification

ACCA and Agreeing the Terms of Audit Engagement  
ACCA will identify and document the risks of financial statements through  
understanding the entity and its environment

## MODULE: AUDIT & ASSURANCE INTERNATIONAL SYLLABUS

### PART A

#### Chapter 4 – Professional Ethics and ACCA's Code of Ethics and Conduct

Prepared by Wilson Wong (CMA)

# Management Government And Ethics Acca

**L Darling-Hammond**



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