

ACCA AAA Advanced Audit and Assurance

Syllabus changes summary

Topics new to the syllabus

None

Topics leaving the syllabus

None

Syllabus changes

There are nine syllabus areas in AAA (see [here](#) for more details on the syllabus):

- A. Regulatory environment
- B. Professional and ethical considerations
- C. Quality management
- D. Planning and conducting an audit of historical financial information
- E. Completion, review and reporting
- F. Other assignments
- G. Current issues and developments
- H. Professional skills
- I. Employability and technology skills (students who are able to use **ACCA's practice platform** should meet these learning outcomes)

There have been **minor changes to the AAA syllabus for 2024/25** but these are mostly either clarification or minor rewording of existing learning outcomes. One new learning outcome has been added to the syllabus to reflect developments in sustainability assurance but only as a current issue. All relevant learning outcomes have been amended within the Course Book.

Changes to the 2023/24 Course Book

The Course Book covers the whole syllabus and changes for 2024/25 are as follows:

- Updates for errata and formatting changes from the previous edition (which was referred to as a Workbook)
- Some examinable documents have been updated leading to changes to the Essential reading for the relevant chapters (predominantly the exposure drafts for a revision to ISA 570 on Going Concern within Chapter 10 and the proposed new sustainability assurance standard within Chapter 15)
- Chapter 9 of the UK Course Book now supports ISA (UK) 600 (Revised)
- Current issues have also been updated to reflect developments relevant to AAA within the essential reading for Chapter 16

External resources

Technical articles are presented in syllabus area order and are available [here](#).

Changes to assessment methodology

The exam is only available as a computer-based exam (CBE). The exam consists of three compulsory questions with no optional questions. There are 80 technical marks (split 40/20/20 across Questions 1, 2 and 3) and 20 professional marks (split 10/5/5 across Questions 1, 2 and 3). See [here](#) for details of how you can access the specimen exam as a CBE and [here](#) for details about the professional skills used within the AAA exam.

For more details on the CBE, access the ACCA website [here](#).