

ACCA AA Syllabus Changes September 24 – June 25

Topics new to the paper

Breaches of the ACCA Code

For exams from September 2024, candidates will need to know the steps an auditor should take in relation to breaches of ACCA's Code of Ethics and Conduct. Detail on this has been added to the learning materials and this relates to sections R400.8 to R400.89 of the ACCA Code.

Automated tools and techniques

Evaluating the benefits and challenges of using automated tools and techniques in an audit engagement is now specifically stated as being examinable in the learning outcomes. Detail on this was already included in the BPP learning materials as part of the content explaining the use of automated tools and techniques.

Topics leaving the paper

None.

Amendments to the syllabus

Additional learning outcomes

Two new learning outcomes have been added:

A4(e) Discuss the steps an auditor should take in relation to any breaches of ACCA's Code of Ethics and Conduct.

D5(c) Explain and evaluate the benefits and challenges of using automated tools and techniques in an audit engagement

Integrated systems in scenarios

In line with changes introduced to Financial Accounting (FA) in 23-24 regarding computerisation of accounting systems, the level of system integration within AA will be increased for 24-25. This will mainly impact questions covering syllabus area C – Internal Controls, particularly those including the sales and purchases cycles where candidates are asked to identify direct controls, control deficiencies, recommendations and tests of controls. Bank and cash, non-current assets and payroll systems will not be integrated. The level of integration with the inventories system – including how this interacts with the accounting system - will be clearly indicated within an AA scenario.

Syllabus changes

There continues to be six syllabus areas in ACCA AA as below:

- A Audit framework and regulation
- B Planning and risk assessment
- C Internal control
- D Audit evidence
- E Review and reporting
- F Employability and technology skills

Changes to learning outcomes and details of increased integration of systems (sales and purchases) are given in the previous sections of this document. The ACCA have stated the specimen exam will be updated to reflect these changes.

BPP has updated a proportion of examples and questions in our learning materials relating to internal controls over the sales and purchasing systems to reflect a certain level of 'integration'. Please note due to printing and publication dates the revised specimen exam will not have been available to BPP ahead of publication, so the updates in the Course Book (and Exam Practice Kit) will be based on BPP's interpretation of the ACCA syllabus document and any other relevant information available to us prior to publication.

External resources

The ACCA website includes past exams for ACCA AA which you may like to take a look at.

The CBE specimen and past exams are available to you when you log in to your MyACCA account. Please ensure you visit your ACCA account in order to access these additional resources. These exams are available free of charge you just need to assign them to your account for the exams that you are sitting.