

Syllabus and study guide

Audit and Assurance Professional International (SAA INT)

September 2027 to June 2028

Designed to help with planning study and to provide detailed information on what could be assessed in any examination session.

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1. Overall aim of the syllabus

The overall aim of the syllabus is to enable the application of relevant technical skills, professional judgement and professional ethics to advise on the nature, purpose and scope of assurance engagements, including statutory audit, and to evaluate the practical execution and conclusion of an audit engagement within the regulatory framework.

2. Introduction to the syllabus

The syllabus for Audit and Assurance Professional (SAA INT) starts by introducing candidates to the regulatory environment and then moves on to professional and ethical considerations and the responsibilities of the auditor.

Quality management is an important focus for the auditor, with the syllabus focusing on how the audit firm must maintain a culture of quality, as well as ensuring that work on individual engagements meets the high standards expected of an auditor.

The syllabus then moves on to planning and conducting an audit of historical financial information. Candidates will develop risk assessment skills through considering specific issues relevant to the audit, such as whether it is a first time engagement or whether the firm is auditing companies in other jurisdictions. Auditors need to understand when controls within a company can be relied upon and the level of evidence which is needed and the syllabus requires candidates to evaluate appropriate audit procedures and whether the work of experts or other third party sources can be relied upon.

The syllabus then introduces group audits. This syllabus area focuses on the additional matters and risks which should be considered by the group auditor, including working with component auditors.

Next, the syllabus addresses completion, review and reporting, including the evaluation of matters which may affect the auditor's report. It also assesses the matters which should be reported to those charged with governance.

Audit firms are required to provide non-audit engagements, including sustainability assurance, forensic, due diligence and engagements assessing prospective financial information. The final two sections of the syllabus assess the purpose and extent of the assurance which may be provided, as well as evaluating engagement specific acceptance matters. Candidates will learn how to evaluate the procedures which should be performed, assess the evidence obtained and justify an appropriate conclusion for the engagement.

The professional skills section of the syllabus focuses on the range of professional skills candidates should be expected to demonstrate in the examination.

3. Main capabilities

On successful completion of this course of study, candidates should be able to:

- Advise on the role and actions of the auditor to ensure compliance with law and regulations in the context of the regulatory framework
- Evaluate the essential role of quality management, both at a firm wide and engagement level, and apply these principles to determine whether to accept a new engagement
- Advise on the planning of an audit, including an assessment of the risks and the work to be carried out, and where the work of others may need to be relied upon
- Evaluate the specific audit matters to be considered for group audits
- Advise on the areas of the engagement which should be approached with professional scepticism
- Recommend appropriate actions to respond to professional and ethical matters
- Evaluate the matters and evidence from the audit work completed and advise on the actions to be taken by the auditor and the reports to be made
- Advise on the acceptance, planning and completion of the assurance of sustainability information and non-audit engagements

4. Intellectual levels

The ACCA Qualification syllabus is designed to progressively broaden and deepen the technical knowledge, skills and professional values demonstrated by the candidate on their journey through the qualification.

The specific learning outcomes within the detailed syllabuses and study guides are assessed at one of three intellectual or cognitive levels:

Level 1:	Knowledge and comprehension
Level 2:	Application and analysis
Level 3:	Synthesis and evaluation

Very broadly these intellectual levels relate to the three levels of the ACCA Qualification: Knowledge, Expertise and Strategic Professional.

Each learning outcome included in the detailed study guide is given a 1, 2 or 3 superscript, denoting its intellectual level. This gives an indication of the intellectual depth at which a learning outcome could be assessed within the examination. However, while Level 1 broadly equates with the Knowledge level, Level 2 to the Expertise level and Level 3 to the Strategic Professional level of the ACCA Qualification, some lower-level skills can continue to be assessed as the candidate progresses through each level. This reflects that at each stage of study there will be the requirement to broaden, as well as deepen, capabilities.

5. The syllabus

A Regulatory environment

1. Corporate governance and the auditor
2. Law and regulations

B Professional and ethical considerations

1. Code of ethics for professional accountants
2. Fraud and error
3. Responsibilities of the auditor

C Quality management

1. Quality management (firm and engagement level)
2. Professional appointments
3. Fees

D Planning and conducting an audit of historical financial information

1. Planning, materiality and assessing the risk of material misstatement
2. Evidence and testing considerations
3. Audit procedures and obtaining evidence
4. Using the work of others
5. Group audits

E Completion, review and reporting

1. Subsequent events and going concern
2. Evidence
3. Quality reviews and the role of the engagement quality reviewer
4. Auditor's report

5. Reports to those charged with governance and management

F Sustainability

1. The assurance of sustainability information

G Other assignments

1. Audit-related and assurance services

H Professional skills

1. Communication
2. Analysis and evaluation
3. Scepticism and judgement
4. Commercial acumen

6. Detailed study guide

A Regulatory environment

1. Corporate governance and the auditor

- a) Assess the impact of corporate governance principles on audit and assurance practices.^[2]
- b) Advise on the role of the audit committee and its impact on effective audit and assurance practices.^[3]
- c) Advise on the role of the internal auditor in verifying and developing internal controls and identifying control deficiencies.^[3]

2. Law and regulations

- a) Evaluate the implications of a breach of law or regulations on the audit plan and the auditor's report.^[3]
- b) Evaluate potentially suspicious transactions and assess their impact on money laundering reporting duties.^[3]
- c) Recommend appropriate actions and design audit procedures to be undertaken by the auditor where a breach of law or regulations, or suspected money laundering transactions have occurred.^[3]

B Professional and ethical considerations

1. Code of ethics for professional accountants

- a) Evaluate threats to compliance with the fundamental ethical principles.^[3]
- b) Evaluate the effectiveness of available safeguards and recommend appropriate actions.^[3]

2. Fraud and error

- a) Evaluate the areas of the engagement which may indicate a high risk of error, irregularity, fraud or misstatement in the financial statements.^[3]

3. Responsibilities of the auditor

- a) Evaluate the practicability and effectiveness of restricting liability, including the use of liability limitation agreements.^[3]
- b) Assess the principal causes of audit failure and evaluate the responsibility of the auditor in a given scenario.^[3]

C Quality management

1. Quality management (firm and engagement level)

- a) Evaluate a firm's system of quality management (SoQM) and identify any deficiencies, recommending procedures or actions to mitigate any issues.^[3]
- b) Recommend procedures, actions or enquiries required to ensure compliance with quality management guidelines prior to accepting a new engagement.^[3]
- c) Evaluate whether the role of the engagement quality reviewer has met the requirements of ISQM 2 to ensure an independent and professional engagement review.^[3]
- d) Evaluate whether appropriate quality management has been applied to a given engagement.^[3]
- e) Advise how developments in the auditing profession, including auditing standards and the use of technology, may improve and impact the quality of audits.^[3]

2. Professional appointments

- a) Evaluate the quality management, professional and ethical matters to be considered prior to an audit firm:^[3]
 - (i) accepting a new client
 - (ii) continuing with an existing client
 - (iii) accepting an engagement to provide internal audit services, or other non-audit services

3. Fees

- a) Recommend the determinants of fee-setting for an engagement and justify the bases on which fees and commissions may be charged for services.^[3]
- b) Evaluate the ethical and other professional matters involved in establishing and negotiating fees for a specified assignment.^[3]

D Planning and conducting an audit of historical financial information

1. Planning, materiality and assessing the risk of material misstatement

- a) Justify and apply an appropriate level of materiality.^[3]
- b) Assess the importance of the auditor gaining an understanding of the entity with reference to the applicable financial reporting framework, the accounting policies adopted, the system of internal control and significant classes of transactions and disclosures.^[3]
- c) Evaluate for a given assignment:^[3]
 - (i) business risks relevant to the audit
 - (ii) significant audit risks and risks of material misstatement
- d) Assess the results of planning and risk assessment procedures to determine the relevant audit strategy.^[3]

- e) Assess the risks for an initial audit engagement.^[3]
- f) Recommend the actions the auditor should take to ensure the accuracy of corresponding figures, comparative financial statements and other information.^[3]
- g) Assess the impact of planning and conducting an audit in different jurisdictions.^[3]
- h) Assess when it is appropriate to adopt the standard for auditing less complex entities.^[3]

2. Evidence and testing considerations

- a) Justify when it is appropriate to place reliance on the internal controls of an entity.^[3]
- b) Advise on the matters which would result in a re-evaluation of materiality.^[3]
- c) Assess the results and extent of audit procedures, including results from data analytics tools, and justify when the auditor may place reliance on the results, advising where additional professional scepticism should be applied.^[3]
- d) Assess the results of analytical procedures in an unbiased manner and apply professional scepticism to support the identification of contradictory information and assessment of risks of material misstatement.^[3]
- e) Assess the specific challenges related to auditing related party transactions.^[2]
- f) Evaluate the risks of unidentified related parties and design appropriate audit procedures to mitigate these risks.^[3]

3. Audit procedures and obtaining evidence

- a) Evaluate and design appropriate audit procedures to obtain sufficient appropriate evidence relating to:^[3]
- (i) inventory costing systems
 - (ii) trade receivables and other current assets
 - (iii) non-current assets
 - (iv) intangible assets
 - (v) biological assets
 - (vi) investment properties
 - (vii) non-current assets held for sale and discontinued operations
 - (viii) financial instruments
 - (ix) accounting estimates including fair values
 - (x) government grants
 - (xi) leases
 - (xii) impairment of assets
 - (xiii) provisions, contingent liabilities and contingent assets
 - (xiv) borrowing costs
 - (xv) employee benefits and pensions
 - (xvi) share-based payment transactions
 - (xvii) taxation (including deferred tax)
 - (xviii) related parties
 - (xix) revenue from contracts with customers
 - (xx) statement of cash flows
 - (xxi) business combinations
 - (xxii) events after the end of the reporting period
 - (xxiii) the effects of foreign exchange rates
 - (xxiv) operating segments
 - (xxv) financial statement notes and related disclosures, including those related to sustainability disclosures
 - (xxvi) changes in accounting policy
 - (xxvii) payroll and other expenses
- b) Assess the auditor's main considerations in respect of sustainability information and the implications for the planning and overall strategy of the audit.^[3]
- 4. Using the work of others**
- a) Assess the adequacy of the work of an expert, and its consistency with other audit evidence.^[3]
- b) Recommend the actions the auditor must take to ensure that the evidence from the expert is sufficient and appropriate.^[3]
- c) Evaluate the potential impact of an internal audit function on the planning and performance of the external audit.^[3]
- d) Assess the adequacy of the work of internal audit for the external auditor's purposes.^[3]
- e) Evaluate the impact the use of a service organisation has on the conduct of an audit.^[3]
- 5. Group audits**
- a) Evaluate the specific audit matters which the group auditor should consider and recommend the audit procedures to obtain sufficient appropriate evidence in relation to:^[3]
- (i) changes in group structure, including acquisitions and disposals, foreign subsidiaries, mid-year transactions and components with non-coterminous year ends
 - (ii) the materiality in respect of the group and component audits
 - (iii) the classification and financial reporting treatment of investments, associates and subsidiaries, including the application of group accounting policies
 - (iv) the determination and impairment of goodwill
 - (v) intra-group trading
- b) Advise on the actions to be taken by the group auditor when working with component auditors to ensure sufficient planning and direction of the group audit.^[3]
- c) Evaluate the quality of work performed by a component auditor and assess the sufficiency and quality of the audit evidence obtained.^[3]

- d) Justify the situations where a joint audit would be appropriate, including an evaluation of any additional risks and challenges associated with the group engagement.^[3]
- e) Design the procedures or further actions to be performed by the component auditor.^[3]

E Completion, review and reporting

1. Subsequent events and going concern

- a) Design audit procedures to identify subsequent events which may require adjustment to, or disclosure in, the financial statements.^[2]
- b) Assess the adequacy of disclosures of subsequent events in the financial statements and justify the impact on the auditor's report.^[3]
- c) Evaluate indicators that the going concern basis of accounting may be in doubt and assess whether there are any mitigating factors to reduce this risk.^[3]
- d) Design audit procedures to assess the appropriateness of the going concern basis of accounting in given situations.^[3]
- e) Assess the adequacy of disclosures in the financial statements relating to going concern and justify the implications for the auditor's report.^[3]

2. Evidence

- a) Design analytical procedures for the purposes of evaluation and review and evaluate the results in the context of other audit evidence.^[3]
- b) Evaluate, as part of the final review, the matters identified during the audit and assess the audit evidence to confirm that sufficient appropriate evidence has been obtained.^[3]

- c) Assess the use of written representations from management to support other audit evidence.^[3]

3. Quality reviews and the role of the engagement quality reviewer

- a) Assess whether an engagement has been planned and performed in accordance with professional standards.^[3]
- b) Recommend further actions or procedures which should be performed prior to the issuance of the auditor's report.^[3]
- c) Assess the importance and appropriateness of the review performed by the engagement quality reviewer.^[3]
- d) Recommend further actions which should be taken on the audit engagement or within the wider firm following an engagement quality review.^[3]
- e) Evaluate whether reports issued are appropriate in the relevant circumstances.^[3]

4. Auditor's report

- a) Evaluate the matters arising from the audit which should be considered when forming an audit opinion.^[3]
- b) Justify the form and content of an auditor's report.^[3]
- c) Evaluate the form and content of an auditor's report.^[3]
- d) Assess whether a proposed audit opinion is appropriate.^[3]
- e) Advise on the actions which may be taken by the auditor when a modified auditor's opinion is issued.^[3]
- f) Assess the implications on the auditor's report for the group financial statements

where the opinion on a component is modified.^[3]

- g) Justify when the use of an emphasis of matter paragraph, other matter section and key audit matters disclosure would be appropriate and recommend the content of each.^[3]
- h) Evaluate the actions available to an auditor where material inconsistencies or material misstatements exist in relation to other information provided with the financial statements.^[3]

5. Reports to those charged with governance and management

- a) Assess the quality of a report to those charged with governance and management.^[3]
- b) Advise on the matters which should be raised in the reports to those charged with governance and management.^[3]

F Sustainability

1. The assurance of sustainability information

- a) Evaluate the quality, ethical and professional matters to be considered before accepting sustainability assurance engagements.^[3]
- b) Assess the challenges when providing assurance on performance measures, data and information in a sustainability engagement.^[3]
- c) Advise on the level of assurance that the auditor may provide when reporting on a separate assurance engagement of sustainability information.^[3]
- d) Design appropriate substantive, examination or investigative procedures to detect potential misstatements in respect of socio-environmental and sustainability matters.^[3]

- e) Evaluate the evidence gathered as part of an assurance engagement and conclude whether sufficient appropriate evidence has been obtained.^[3]
- f) Assess the form and content of an independent assurance report on sustainability information.^[3]

G Other assignments

1. Audit related and assurance services

- **Due diligence**
- **Review of interim financial information**
- **Prospective financial information**
- **Forensic audits**

- a) Assess the purpose of each type of assignment and justify the appropriate level of assurance which may be offered by a professional firm in relation to these assignments.^[3]
- b) Evaluate the matters to be considered before accepting the engagement, including any ethical and professional considerations.^[3]
- c) Evaluate the risks of the engagement to determine the relevant audit strategy ensuring the objectives of the engagement are met, and sufficient appropriate evidence is obtained.^[3]
- d) Design appropriate substantive, examination or investigative procedures which can be used to gather sufficient appropriate evidence in the circumstances.^[3]
- e) Evaluate the evidence gathered and whether sufficient appropriate evidence has been obtained.^[3]
- f) Evaluate the evidence to justify an appropriate conclusion for the engagement and the content of the report.^[3]

H Professional skills

1. Communication

- a) Inform concisely, objectively and unambiguously, adopting a suitable style and format, and using appropriate technology.^[3]
- b) Advise using compelling and logical arguments, demonstrating the ability to counter argue where appropriate.^[3]
- c) Clarify and simplify complex issues to convey relevant information in a way which adopts an appropriate tone and is easily understood by and reflects the requirements of the intended audience.^[3]

2. Analysis and evaluation

- a) Investigate relevant information from a range of sources, using appropriate analytical techniques, to establish reasons and causes of issues, to make connections between different sources of information and to determine significant risks and appropriate responses.^[3]
- b) Consider information, evidence and findings in a careful and structured way, reflecting on their implications and how they impact the engagement, audit firm or audit client.^[3]
- c) Assess and apply appropriate judgement when considering ethical and professional issues, audit matters and when making conclusions or recommendations, taking into account the implications of such decisions on the audit firm, engagement and audit client.^[3]
- d) Appraise information objectively and logically in order to effectively prioritise audit issues, explore suitable audit responses, make decisions and devise courses of action and determine audit conclusions.^[3]

3. Scepticism and judgement

- a) Explore the underlying reasons for issues, applying an attitude of a questioning

mind, beyond what is immediately apparent from the usual sources and opinions available, and demonstrate the ability to be alert to, and identify, conditions which might indicate misstatements or the existence of fraud or error.^[3]

- b) Question contradictory information, opinions, assertions and the reliability or inherent bias of information presented, by seeking corroboratory or additional information to either support or reject its acceptance.^[3]
- c) Challenge and critically assess the information and evidence presented or decisions made in a professional and courteous manner, where this is clearly justified to be in the wider professional, ethical, organisational or public interest.^[3]
- d) Demonstrate appropriate professional judgement to draw conclusions and make informed decisions about the courses of action which are appropriate in the context of the engagement.^[3]

4. Commercial acumen

- a) Demonstrate awareness of wider factors or implications, in a given scenario, for the audit engagement, audit firm or audit client.^[3]
- b) Recognise key issues and limitations, the plausibility, and the practical and commercial implications of recommendations made in the context of the engagement and the audit firm.^[3]
- c) Show insight and perception in understanding the wider implications and impact of implementing relevant recommendations and demonstrate acumen at arriving at suitable conclusions.^[3]

7. Approach to examining the syllabus

The Audit and Assurance Professional (SAA INT) examination builds upon the technical knowledge and skills developed in the E3 Audit, Risk and Control examination. At the Strategic Professional level, candidates will be expected to demonstrate an integrated approach to the subject combined with professional skills to evaluate audit and assurance engagements within the regulatory framework. The study guide specifies the wide range of contextual application which is required to achieve a satisfactory standard at this level.

The syllabus is assessed by a three-hour 15-minute computer-based examination.

The examination will consist of two sections:

Section A will contain one 50-mark question

Section B will contain two 25-mark questions

Section A

Section A of the examination will be a 50-mark scenario-based question focused on the planning stage of the audit; however, candidates may be asked to respond to requirements covering other sections of the syllabus. The 50 marks will comprise 40 technical marks and 10 professional skills marks. All four of the professional skills will be examined in Section A.

Section B

Candidates will be required to answer a further two 25-mark questions in Section B of the examination. Both questions will be scenario-based. Each 25-mark question will comprise 20 technical marks and five professional skills marks. Each Section B question will examine a minimum of two professional skills from analysis and evaluation, scepticism and judgement, and commercial acumen as appropriate to the question.

One question in Section B will be focused on the completion, review and reporting section of the syllabus and the other question may cover any other syllabus section.

8. Guide to ACCA examination structure and delivery mode

The structure of examinations varies, depending on the level of the qualification.

The Strategic Professional level is comprised of Essentials and Options examinations. The Strategic Professional examinations contain 100% compulsory questions to encourage candidates to study across the breadth of each syllabus.

The Essential examinations are S1 Business and Sustainability Reporting and S2 Strategic Business Leader.

The S1 Business and Sustainability Reporting examination contains two sections and is comprised of 80 technical marks and 20 professional ethics and professional skills marks.

S2 Strategic Business Leader is ACCA's case study examination and includes pre-seen information which is released to candidates two weeks prior to the examination sitting. The pre-seen information contains background and contextual details in order for candidates to familiarise themselves with the fictitious organisation which they will be examined on and the industry in which it operates. This examination contains 80 technical marks and 20 professional skills marks.

All Options examinations have two sections and contain a total of 80 technical marks and 20 professional skills marks.

All Strategic Professional examinations are assessed by three-hour 15-minute computer-based examinations. ACCA will provide permitted reference materials for candidates to use during the examinations.

The pass mark for all Strategic Professional examinations is 50%.

9. Guide to ACCA examination assessment

ACCA reserves the right to examine anything contained within the study guide at any examination session. This includes knowledge, techniques, principles, theories, and concepts as specified.

For specified financial accounting, audit and tax examinations, except if indicated otherwise, ACCA will publish examinable documents once a year to indicate exactly what regulations and legislation could potentially be assessed within identified examination sessions. Regulation issued, or legislation passed on or before 31 August annually, will be assessed from 1 September of the following year to 31 August of the year after. Please refer to the examinable documents for the examination (where relevant) for further information.

Regulations issued or legislation passed in accordance with the above dates may be examinable if the effective date is in the future, unless explicitly stated otherwise in the syllabus and study guide or examinable documents. The terms 'issued' or 'passed' relate to when regulation or legislation has been formally approved.

The term 'effective' relates to when regulation or legislation must be applied to entity transactions and business practices.

The study guide offers more detailed guidance on the depth and level at which the examinable documents will be examined. The study guide should therefore be read in conjunction with the examinable documents list, where applicable.

10. Learning hours and education recognition

The ACCA Qualification does not prescribe or recommend any particular number of learning hours for examinations because study and learning patterns and styles vary greatly between people and organisations. This also recognises the wide diversity of personal, professional and educational circumstances in which ACCA candidates find themselves.

As a member of the International Federation of Accountants, ACCA seeks to enhance the education recognition of its qualification on both national and international education frameworks, and with educational authorities and partners globally. In doing so, ACCA aims to ensure that its qualifications are recognised and valued by governments and regulatory authorities and employers across all sectors. To this end, ACCA qualifications are currently recognised on the educational frameworks in several countries. Please refer to your national education framework regulator for further information about recognition.