

FIA FAU ERRATA SHEET

Study text

For exams from 1 September 2016 to 30 June 2017

Page 354: Answer b(ii)

Final paragraph - please delete '(and corresponding overstatement of undistributable reserves)

Page 389: Answer to Q17(a)(ii)

Receivables days should be amended as follows:

Current year = 63 days

12 months earlier = 76 days

Page 410: Sufficiency (of audit evidence)

This is the measure of quantity of audit evidence.