

ACCA F8 Practice and Revision Kit

For exams in September 2016, December 2016, March 2017 and June 2017

Mock examination 3: Specimen exam: Answer to Q18

Answer to part (c)

'A basis for qualified opinion paragraph would need to be included before the opinion paragraph' should be revised as follows:

'A basis for qualified opinion paragraph would need to be included **after** the opinion paragraph'