



**ACCA Advanced Audit & Assurance (AAA)**

**(INT)**

**Education Book**

**(SAMPLE 2025)**

## Introduction to This Book

ACCA is a professional qualification for an accounting career. Having this is an indication that you are a good fit to fill the roles of experts in auditing, banking, management, consulting, and accounting. However, you need to pass the exam.

The pass rates of Advanced Audit and Assurance exams are only between 32% and 35%. This is a problem—the low pass rate is an indication that something has to be done to improve the pass rate of students who take the exam. If you succeed, you have better chances of taking senior roles in accounting firms.

Our book is a great fit for those who need support for Advanced Audit and Assurance (AAA) exam. After talking to many students, we realised that they needed more practical examples of what they have learned in theory.

As such, the book has:

- Many illustrated examples of IFRS and auditing problems
- Practical application of International Standards on Auditing (ISAs)
- More details about accounting and auditing theories
- Exercise questions in preparation for the exam

In this book, you will be studying ACCA—you will receive a refresher training in the fundamentals of what you have learned in school. We have combined several principles and theories that you will find helpful in preparing you for your exam.

This book contains lots of practical examples of how accounting and auditing principles are applied in practice - something that some educational institutions miss.

We structured the book in such a way that the range of questions asked is done in a way similar to an exam. If you are a student, you will be able to familiarise yourself with how exams are presented to you by the time you take a certification test.

To give you a better perspective, here are some of the contents of the book:

- **Sketch** – a refresher on what chapter knowledge is, what it is used for, and what industries you can apply these principles to. This book has simplified the latest International Standards on Auditing (ISAs) and International Financial Reporting Standards (IFRS) in a chart, and this is easy for students to learn.
- **Exam rehearsal question** – these are interactive resources where you get sample tests. These tests emulate what you will go through in your actual exam. These tests

will help you identify your key strengths and your opportunities before you take the exam.

- **Computer based exam** – we have restructured each exam question to build in the latest computer based exam functions and elements to make students feel that each attempted question is similar to the actual exam environment.

We collaborated with several experienced accounting experts, all of whom had experience in accountancy. They all have a long history of expertise in the field.

The book is also reviewed by a body of professional examiners, thus giving credibility to the theories and content of the lessons.

Throughout the training, we hope to enrich the skills that you already have. We have presented several tips to help you become successful, and you can visit the other resources that we recommend to help you further improve your skillset.

Overall, you should be adequately prepared to take the exam by the time you are done. More power to you!

# Contents

**Exam**

**Exam Techniques**

**Chapter 1 Audit procedures for different accounting areas (IFRS)**

**Chapter 2 Regulatory Environment**

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**Chapter 6 Completion, review and reporting**

**Chapter 7 Other assignments**

**Chapter 8 Current Issues**

**Mnemonics in this paper**

## Exam

**Format:** Computer based exam, with 'Excel', and 'Word' functions given, along with multiple exhibits in each question.

**Duration:** 3 hours and 15 minutes (195 min)

**Exam summary: (All questions are compulsory)**

- **Section A – one** question – 50 marks (with 40 technical marks and 10 professional marks)

**Professional marks:**

- **Communication**
- Analysis and evaluation
- Scepticism and judgement
- Commercial Acumen

- **Section B – two** questions – 25 marks each (with 20 technical marks for each question and 5 professional marks for each question)

**Professional marks:**

- Analysis and evaluation
- Scepticism and judgement
- Commercial Acumen

**Total marks:** 100, with 50 passing marks

**Time management:** 2.4 min/marks (195 min/80 marks)

**Questions in the exam:**

Areas to be tested/Question	Technical marks	Professional marks
<b>Section A – Q1 (50 marks)</b> <ul style="list-style-type: none"> <li>• Risks of Material Misstatements/Audit Risks</li> <li>• Business risks *</li> <li>• Audit procedures</li> <li>• Ethical and professional issues</li> </ul>	18 marks  10 marks 6 marks 6 marks	10 marks
<b>Section B – Q2 (25 marks)</b> <ul style="list-style-type: none"> <li>• Ethics and practice management</li> </ul>	20 marks	5 marks
<b>Section B – Q3 (25 marks)</b> <ul style="list-style-type: none"> <li>• Completion and reporting</li> </ul>	20 marks	5 marks

\*Some students may not get the business risk question in the exam.

## **Useful links:**

### **1. AAA's past exam questions:**

<https://www.accaglobal.com/gb/en/student/exam-support-resources/professional-exams-study-resources/p7/past-exam-papers.html>

### **2. Technical articles:**

<https://www.accaglobal.com/gb/en/student/exam-support-resources/professional-exams-study-resources/p7/technical-articles.html>

### **3. Examiner's reports:**

<https://www.accaglobal.com/gb/en/student/exam-support-resources/professional-exams-study-resources/p7/examiners-reports1.html>

## Exam Techniques

### Introduction:

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In the AAA exam, examiner will expect quality in students' answer rather than quantity. Therefore, students are not expected to write too many points in this exam. Instead, students are expected to include different components in each paragraph in their answer.

After years of experience of teaching AAA, we have summarised the approach we have been using to help you solve each type of AAA question.

### Evaluate advantages (benefits) and disadvantages (drawbacks):

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- **Step 1:** What – could be a sub-heading
- **Step 2:** Describe the benefit or drawbacks – with common sense.
- .....
- **Step 4:** Case information – relate to the case.

### Explain the impact:

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- **Step 1:** What – could be a sub-heading.
- .....
- **Step 3:** The impact of this, ie so what...
- **Step 4:** Case information – relate to the case.

### Describe matters to be included in the tendering document:

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In each paragraph, the following steps should be followed:

**Step 1** – your point

- .....

### Assess issues to be considered in the engagement:

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- **What** – clues from the case (usually 0 marks)
- **Standard AND whether this is followed** (usually 0.5 marks)
- .....
- **How** – further action needed to correct the wrong thing (usually 0.5 marks)

### Explain reasons:

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- **Step 1** – Potential impact (both sides such as decrease in revenue and costs)
- .....
- **Step 3** – Additional matters to consider (for example, additional procedures)

**Comparison question:**

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- **Step 1:** Your description
- .....
- however...; this is because...)

**Discussive** question - examiner expects students to answer the question from both positive and negative perspectives:

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- **Step 1:** Your description
- .....
- however...; this is because...)

**To evaluate ethical issues:**

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- **Step 1** – State threats from the case; - 1 mark
- .....
- **Step 3** – Recommend actions or safeguards. – 1 mark

**Explain reasons why analytical procedures are performed:**

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- **Step 1** – Example of how analytical procedure can be performed.
- .....
- .....
- **Step 4** – How the procedure helps with auditor, ie focus on these elements, design further procedures, stay alert during the audit.

**Business risks – usually 2 marks/point, (with another 0.5 marks/trend or ratio calculation, but usually max of 2 marks in total for such calculation in a single question):**

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- **Step 1 – What** – clues from the case – 0.5 marks
- .....
- or liquidity problems, damage reputation due to non-compliance, problems in .....
- resources) – 1.5 marks

**Audit risks (with detection risk) – usually 3 marks/point, with another max of 3 marks for materiality calculation for a 20-mark question (with 1 mark per materiality calculation), and 0.5 marks per trend or calculation (max of 2 marks in total):**

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**For analytical procedures:**

- **Step 1 – What** – clues from the case



- .....
- **Step 3 – There is a risk** that elements in accounts (such as assets, liabilities, income, expense) in SFP or P/L are over or understated, or under disclosure.

**For other IFRS related items:**

- **Step 1 – What** – clues from the case
- .....
- **Step 3 – IFRS requirement**, the IFRS number is not required
- **Step 4** – There is a **risk** that the IFRS requirement is not followed resulting in **What**.....
- to be **understated, overstated, under disclosure**.

**Additional note** – for new audit client, explain detection risk (difficulties in identifying potential material misstatements), and additional considerations regarding the opening balance to be audited.

**Going concern assessment:**

**Step 1** – Clues from the case, ie changes in profitability, funding (short term and long term)

- .....

**Step 3** – Possible impacts on client's future (going concern indicator)

**Explain the reasons why matters need further investigation:**

- **Step 1** – Potential impact (both sides such as decrease in revenue and costs)
- .....
- **Step 3** – Additional matters to consider (for example, additional procedures)

**Professional marks (20 marks):**

**Section A – Q1: (4 marks being the communication marks and 6 marks for other professional skills marks)**

- Communication skills (only in Question 1 in Section A) – only 4 marks
- .....
- Tailor your answer to the case – 1 mark
- Style of your answer (leave a line for each paragraph), language (being professional, ie accurately quote the requirement from relevant standards), clarity (easy to understand your answer – quite subjective here) – 1 mark

**Analysis and Evaluation: Q1, Q2 and Q3**

- **Supporting calculations** – such as calculating ratios, and materiality level.
- **Identify whether further analysis is needed** - for example, understanding the basis .....

- appropriate audit evidence in the circumstances.
- .....
- statements, candidates need to be able to explain the implications on the auditor's report.

#### **Scepticism: Q1, Q2 and Q3**

- **A conclusion about ROMM/Audit risks (in Q1)** – Candidates should be prioritising the most significant risks first, and in a brief conclusion, justifying their decision.
- .....
- is sufficient to support a decision or information in an auditor's report.

#### **Commercial Acumen: Q1, Q2 and Q3**

- Cases may be coming from private or public sectors organisations.
- .....
- using practical information from the scenario.

## Chapter 1 Audit procedures for different accounting areas (IFRS)

### **Referenced syllabus: Part D 3 (a)**

#### **Covered IFRS:**

IAS 1 Presentation of Financial Statements  
IAS 2 Inventories  
IAS 7 Statement of cash flows  
IAS 8 Accounting policies, changes in accounting estimates and errors  
IAS 12 Income Taxes  
IAS 16 Property, Plant and Equipment (PP&E)  
IAS 19 Employee Benefits  
IAS 20 Government grants and disclosure of government assistance  
IAS 21 The Effects of Changes in Foreign Exchange Rates  
IAS 23 Borrowing costs  
IAS 33 Earnings Per Share  
IAS 36 Impairment of assets  
IAS 37 Provisions, contingent liabilities and contingent assets  
IAS 38 Intangible assets  
IAS 40 Investment Property  
IAS 41 Agriculture  
IFRS 2 Share based payment  
IFRS 3 Business Combinations  
IFRS 13 Fair Value Measurement  
IFRS 5 Non-current assets held for sale and discontinued operations  
IFRS 8 Operating Segments  
IFRS 9 Financial instrument and International Auditing Practice Notes (IAPN) 1000 Special considerations in auditing financial instruments  
IFRS 15 Revenue from Contracts with Customers  
IFRS 16 Leases

#### **Tutorial note:**

This paper heavily focuses on International Financial Reporting Standards (IFRS) applications to many auditing cases. You are expected to learn detailed contents of IFRSs so that you can apply them to different auditing questions including at the planning stage, at the testing stage, at the review stage as well as at the audit report stage.

## General audit procedures:

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### Tutorial note:

- ..... HOW + WHAT (detailed and practical item or what to do) + WHY (to ensure...).
- You can ..... specific examples to ensure this could be implemented by auditors.

### Examples:

Obtain the schedule of transactions (receipt, payments, income, expenses) and **recalculate** this to confirm accuracy.

**Perform analytical procedures** to compare balances with the prior year's ones to ensure this ..... does not match with increase in revenue, and this may suggest inventory could be potentially impaired.)

**Enquire** with management to confirm:

- Accounting estimates are reasonable;
- The ..... as disputes;
- Any planned procedures such as stock count.

### Inspect:

- board minutes (to confirm acquisition, disposal of major non-current assets, planned redundancy);
- .....om government);
- disclosure, presentation and classification (to confirm this is in line with accounting policy);
- documents (such as PP&E valuation report, title deeds to confirm accuracy and rights/obligations of the item).

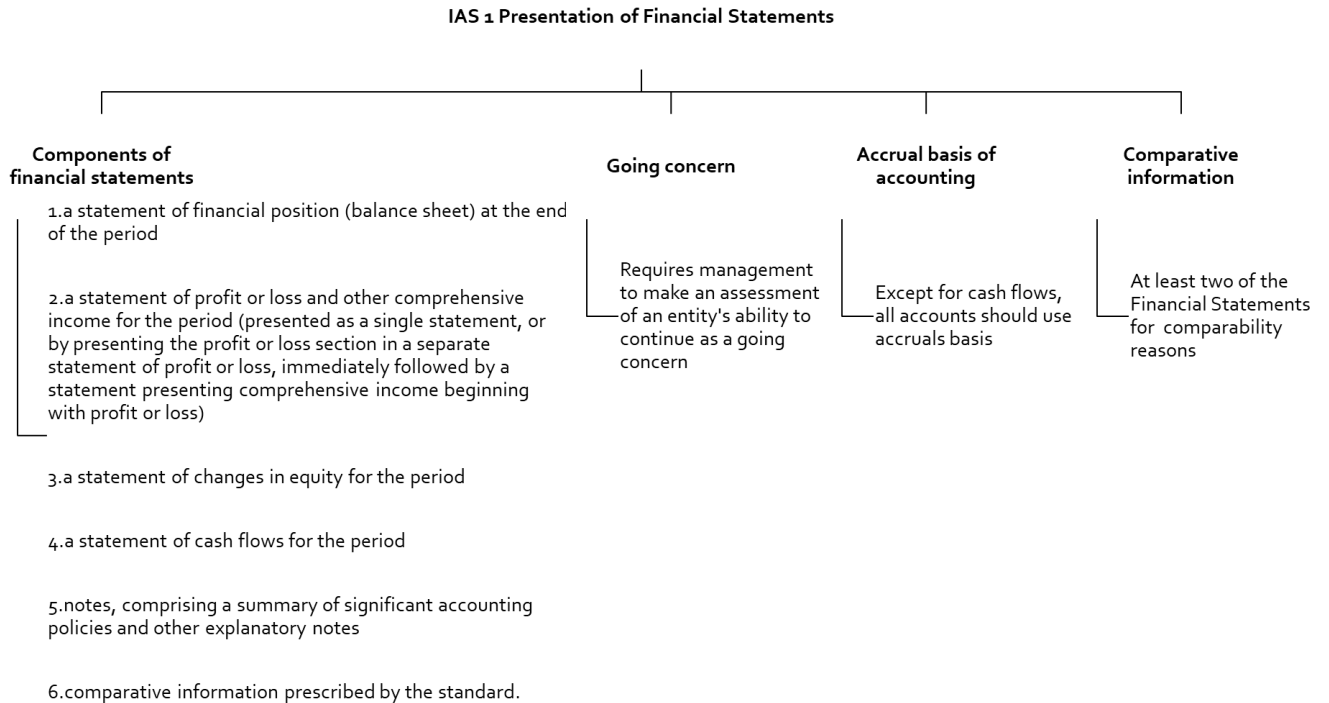
### Agree:

- accounting records (general ledger of sales, purchases, bank etc) with source document (GDN and sales order, GRN and purchase order, bank statement) to confirm occurrence;
- source document with accounting records to confirm completeness.

Request management to provide **written representation** to confirm completeness of disclosure of accounting policies and estimates.

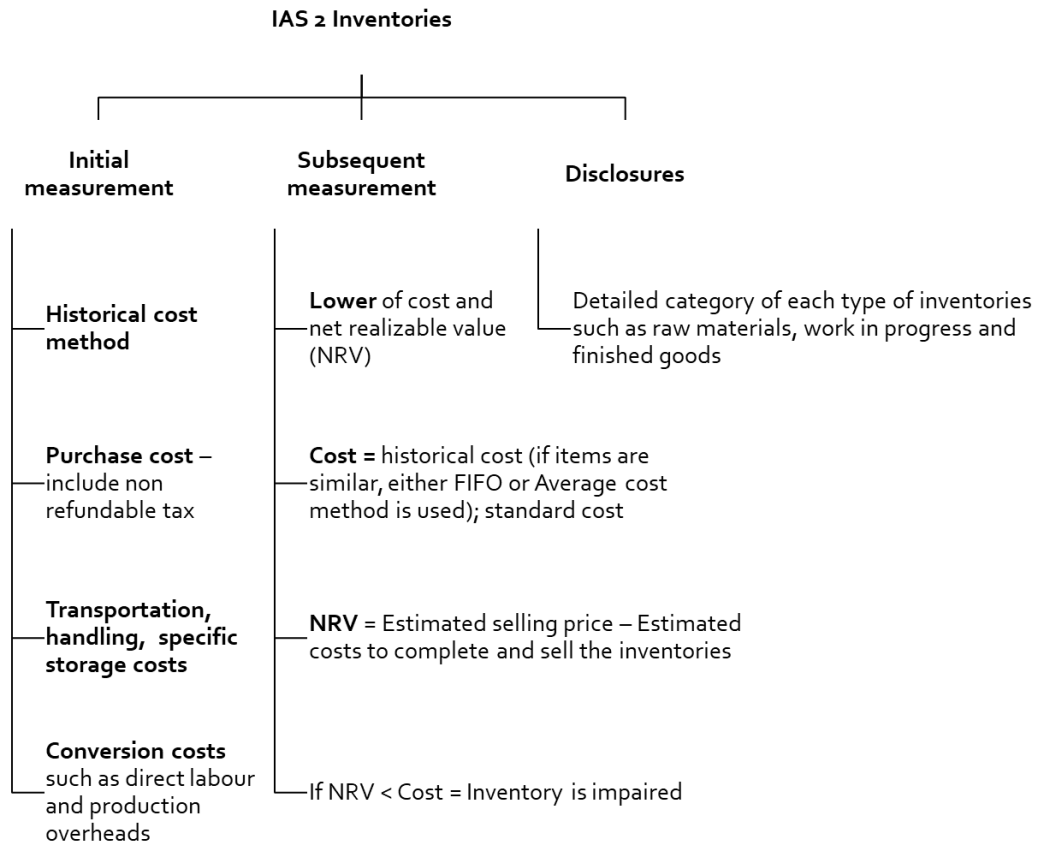
# IAS 1 Presentation of Financial Statements

## IFRS summary:



## IAS 2 Inventories

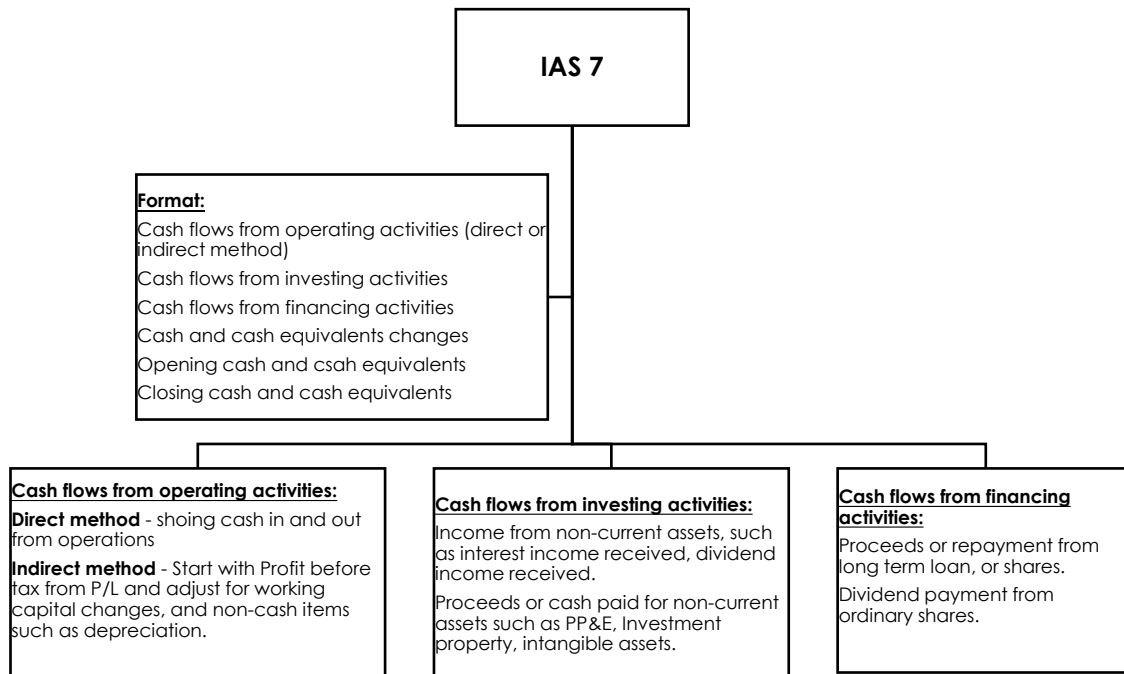
### IFRS summary:



## IAS 7 Statement of cash flows

### IFRS summary:

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### Audit procedures:

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Cast the statement of cash flows, ie operating plus investing and plus financing activities cash flows, agree this with the movement of cash and cash equivalents to ensure this is accurate.

Agree profit before tax adjusted for non-cash items and changes in working capital, with .....cash flows are the same under direct and indirect methods.

Agree cash receipts from the cash book to the receivables control account.

Agree ..... payables control account and the payroll control accounts.

Inspect company's accounting policy regarding how to treat interest received, ie into ..... according to the correct accounting policy.

## IAS 8 Accounting policies, changes in accounting estimates and errors

### IFRS summary:

IAS 8 Accounting policies, changes in accounting estimates and errors		
Accounting policies	Accounting estimates	Errors
<p><b>Principles</b> (GAAP, IFRS); <b>Bases</b> (Measurement); <b>Conventions</b> (Experience); <b>Practices</b> (Industry).</p> <p><b>Selection of accounting policies:</b></p> <ol style="list-style-type: none"> <li>1. GAAP/IFRS requirement</li> <li>2. Conceptual framework</li> </ol> <p><b>Change in accounting policy:</b></p> <ol style="list-style-type: none"> <li>1. Change in IFRS</li> <li>2. Improve relevance or faithful representation</li> </ol> <p><b>Retrospective adjustment</b> (opening balance for retained earnings)</p> <p>Prospective adjustment can be used in <b>limited</b> situations such as when changing cost model to revaluation model for PP&amp;E</p>	<p>Assessment of assets or liabilities</p> <p>Change in accounting estimates: <b>prospective adjustment</b></p>	<p>Fraud and errors</p> <p><b>Retrospective adjustment</b> (opening balance for retained earnings)</p>



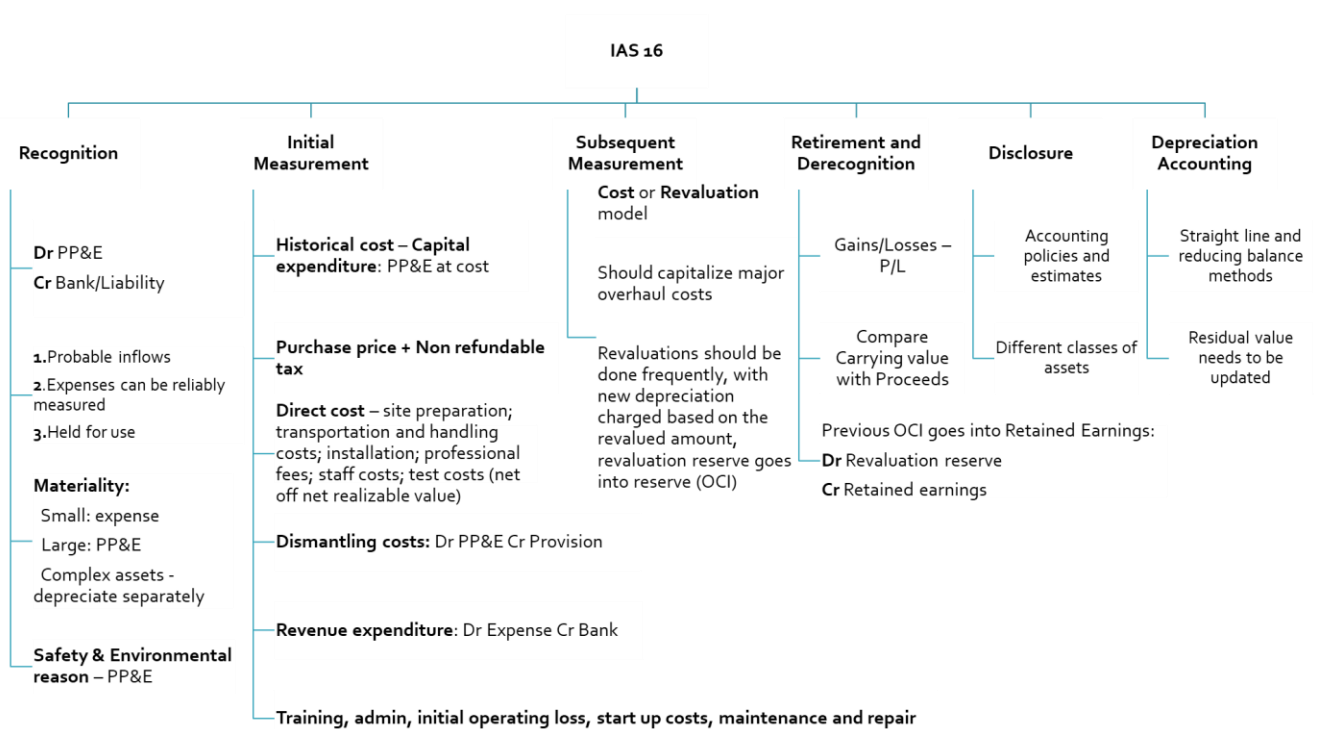
### IFRS summary:

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# IAS 16 Property, Plant and Equipment (PP&E)

## IFRS summary:



**IFRS summary:**

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## IAS 20 Government grants and disclosure of government assistance

### IFRS summary:

#### IAS 20 Government grants and disclosure of government assistance

Types of grants	Capital grant	Revenue grant	Repayment
<b>1.Capital grant</b> <b>2.Revenue grant</b>  <b>Non-monetary grant:</b> Either at notional amount or at fair value	<b>Deduction method:</b> Dr PP&E at cost Cr Bank  Dr Bank Cr PP&E at cost  <b>Deferred income method:</b> Dr PP&E at cost Cr Bank  Dr Bank Cr Deferred income liability  <b>Subsequent measurement of            deferred income method:</b> Dr Deferred income Cr Income	Dr Bank Cr Income (if no conditions) or Deferred income liability (if conditions)  <b>Subsequent            measurement:</b> Release deferred income to income if any conditions	<b>Revenue grant:</b> Dr Deferred income Cr Bank Dr P/L  <b>Capital grant – Deferred            income</b> Dr Deferred income Cr Bank Dr P/L

## IAS 21 The Effects of Changes in Foreign Exchange Rates

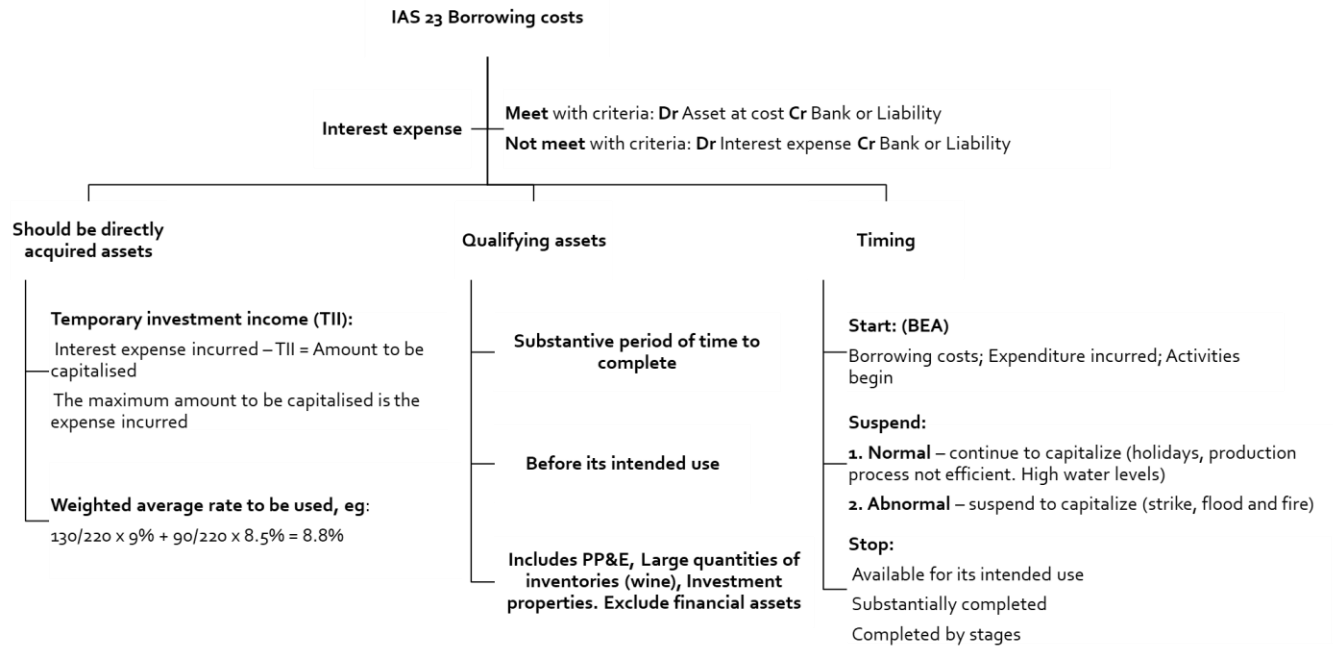
### IFRS summary:

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## IAS 23 Borrowing costs

### IFRS summary:



## IAS 33 Earnings Per Share

### IFRS summary:

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## IAS 36 Impairment of assets

### IFRS summary:

IAS36 Impairment of assets (only for non-current assets- not for inventories or receivables)					
Rule	Value in use (VIU)	Fair value – Costs of disposal	Impairment review test	Cash generating unit (CGU)	Impairment reversal
<b>Impaired –</b> $CV > \text{Recoverable amount}$ <b>Not impaired –</b> $CV \leq \text{Recoverable amount}$ <b>Recoverable amount</b> = Higher of value in use and Fair value – costs of disposal <b>Impaired:</b> <b>Dr</b> Impairment loss (P/L) <b>Cr</b> Asset (CV)	<b>Include:</b> <ol style="list-style-type: none"> <li>Necessary inflows and daily costs</li> <li>Inflation</li> <li>Scrap value</li> </ol> <b>Exclude:</b> <ol style="list-style-type: none"> <li>Not obligated/committed costs;</li> <li>Tax;</li> <li>Financing activities</li> </ol> <b>VIU</b> = Future cash flows / $(1+R)^n$ <b>Discount rate should be:</b> <ol style="list-style-type: none"> <li>Pre tax</li> <li>Incremental borrowing rate or Weighted average cost of capital</li> </ol>	<b>Fair value – IFRS 13</b> Fair value measurement <b>Costs of disposal</b> - commission and removal costs <b>Removal costs:</b> Accounting policy option: add to carrying value or to subtract from recoverable amount. eg, \$10 If CV is \$100, RA is \$80 <b>Option 1:</b> $\$100 + \$10 - \$80 = \$30$ <b>Option 2:</b> $\$100 - (\$80 - \$10) = \$30$	<b>Impairment indicators – internal and external</b> <b>Internal indicators:</b> Physical damage; idle use; intangible asset life from indefinite to finite; cash flows worse than budgets <b>External indicators:</b> Change in macro environment; change in cost estimate; equity carrying value > market value	<b>Definition:</b> Smallest group of assets; Inflows; Independent. <b>Order of impairment expense:</b> <ol style="list-style-type: none"> <li>To specific assets</li> <li>To allocated goodwill</li> <li>Pro-rata to other NCAs excluding financial and current assets</li> </ol>	<b>When?</b> Asset value goes up; performance improved; decreased interest rate or other factors <b>How?</b> <b>Dr</b> Asset (Max – if no impairment took place) <b>Cr</b> Impairment expense <b>Cr</b> OCI (Revalued asset) Can not reverse impaired goodwill



**IFRS summary:**

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**IFRS summary:**

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**IFRS summary:**

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**IFRS summary:**

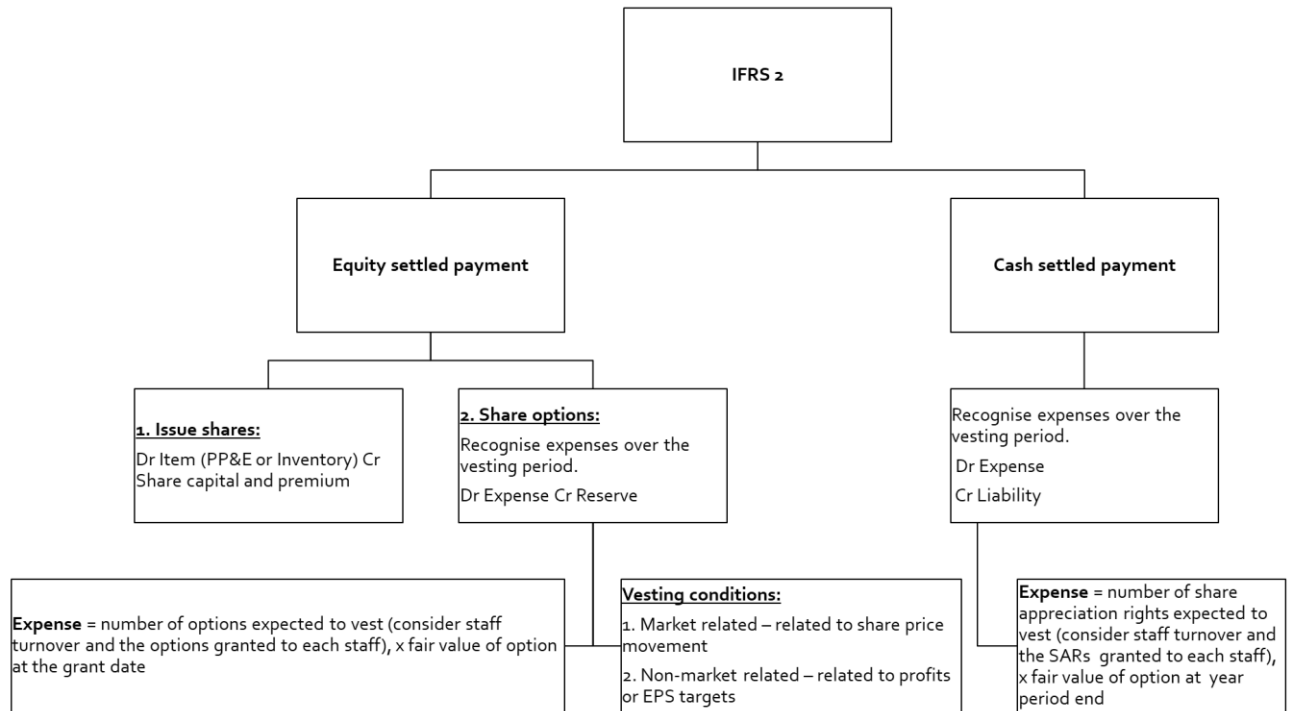
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## IFRS 2 Share based payment

### IFRS summary:

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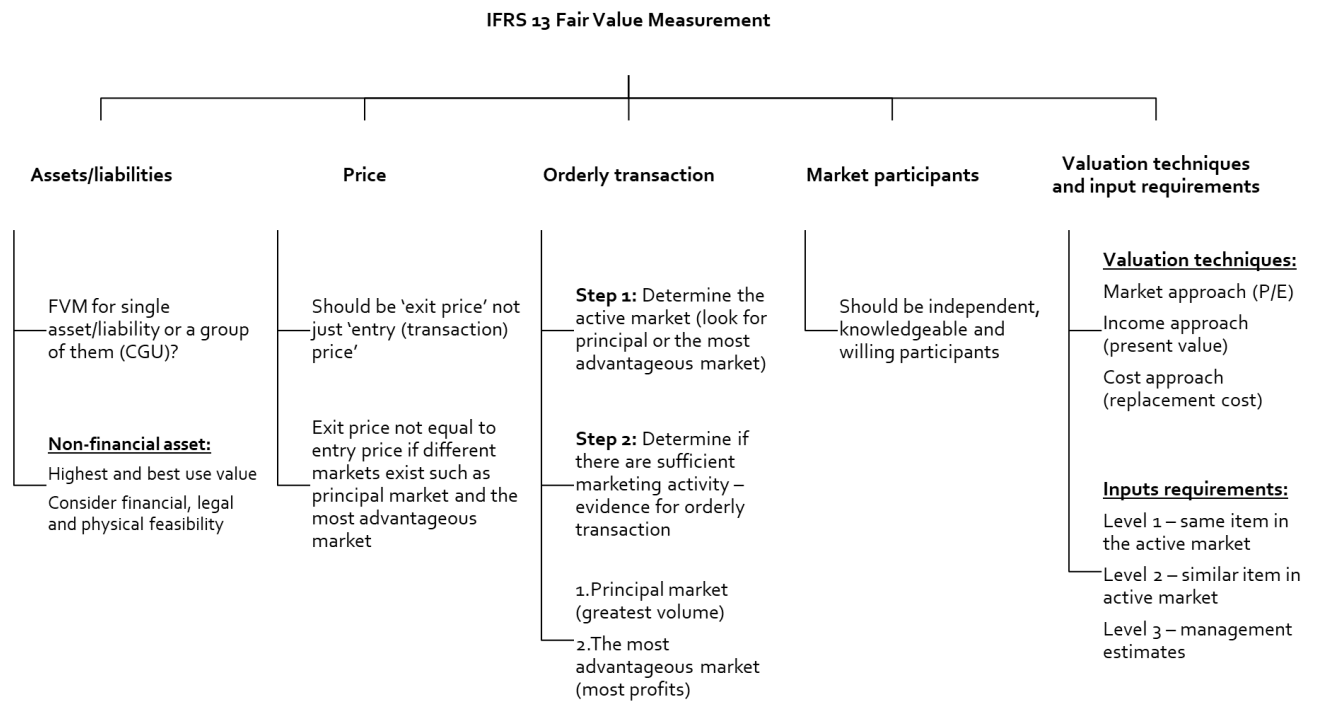
**IFRS summary:**

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# IFRS 13 Fair Value Measurement

## IFRS summary:



## IFRS 5 Non-current assets held for sale and discontinued operations

### IFRS summary:

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### **IFRS summary:**

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### IFRS summary:

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### Audit procedures – referred to IAPN 1000:

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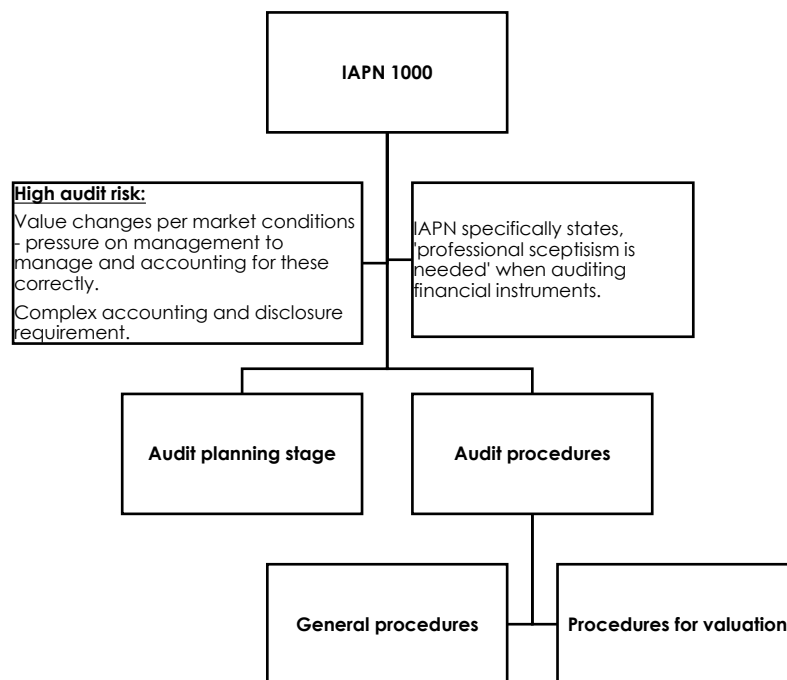
#### International Auditing Practice Notes (IAPN) 1000 Special considerations in auditing financial instruments

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### Overview:

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IAPN are not auditing standards, however, they are practical guidance on specific areas for auditors.



### Audit planning stage:

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### Matters to be considered:

.....

### Understand the following matters:

1. ....
2. ....(risk of changes in value, liquidity risks – particularly for futures contract) of

financial instruments.

3. Client's internal control for financial instruments and roles of internal audit department, ie risk management procedures to manage risks of financial instruments .....helps decide the extent of reliance to be placed on their internal controls.
4. Whether client uses a service organisation to deal with financial instrument, ie using the third party ..... contract daily.

**Audit procedures:**

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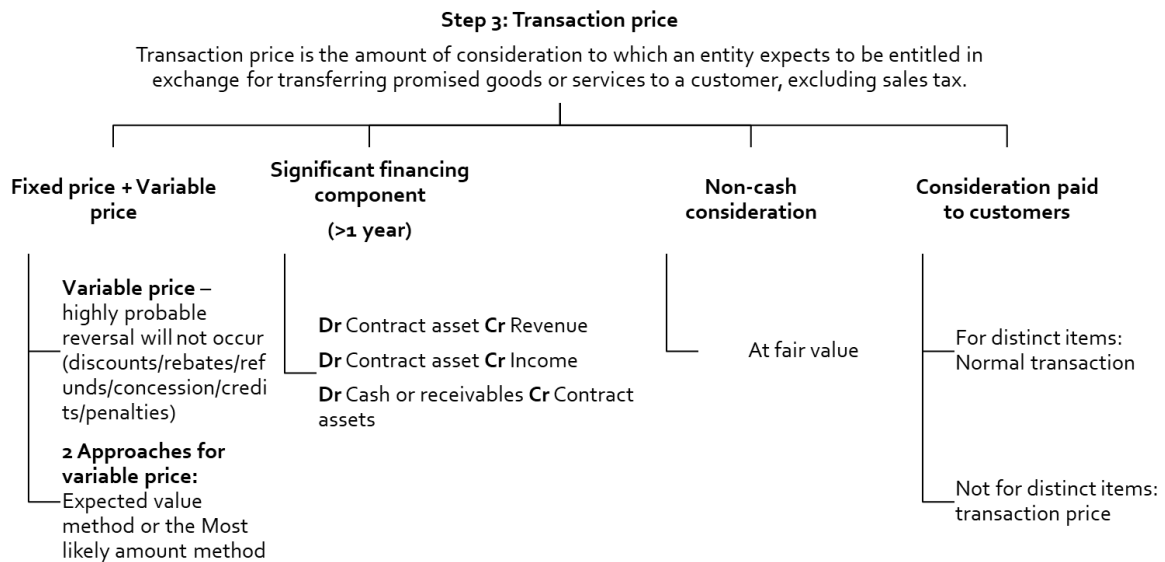
General procedures	Procedures for valuation
Agree .....	Enquire with .....quirements.
Inspect reconciliations of statement with entity's own records.	Develop a point estimate or a range to assess management's point estimate, eg the auditor can make their own estimate of the fair value.
Inspect .....ts (including quantitative and qualitative disclosures) to confirm they are in line with IFRS.	Determine ..... regarding the accounting estimate, ie there are might be impairment indicators.

## IFRS 15 Revenue from Contracts with Customers

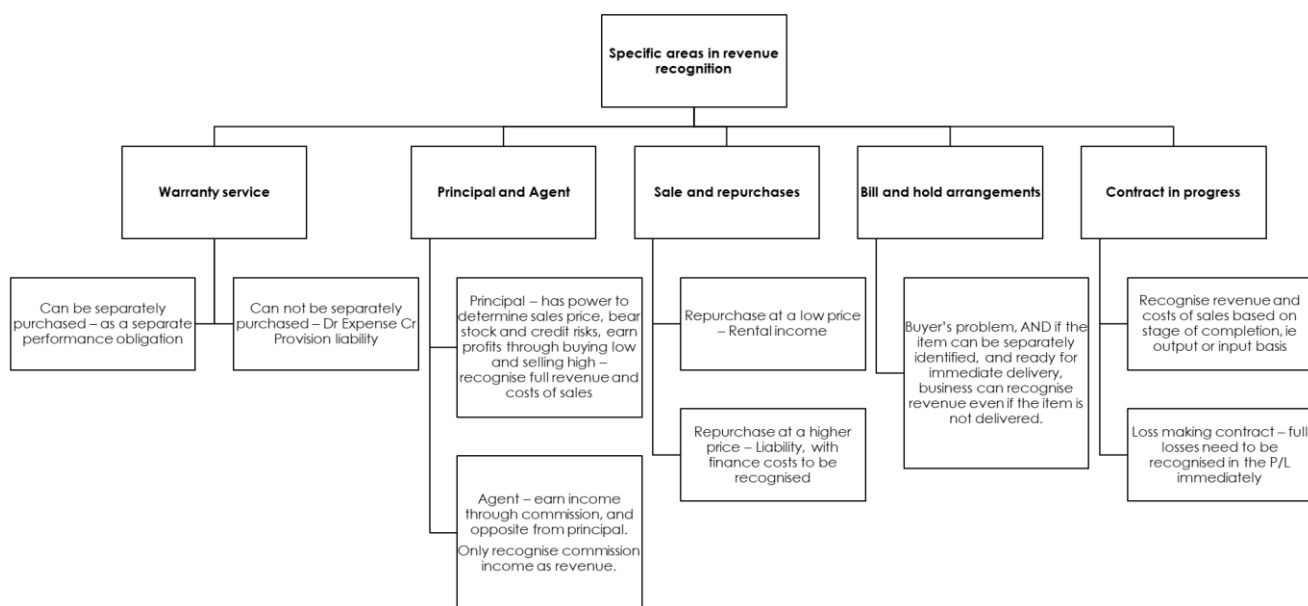
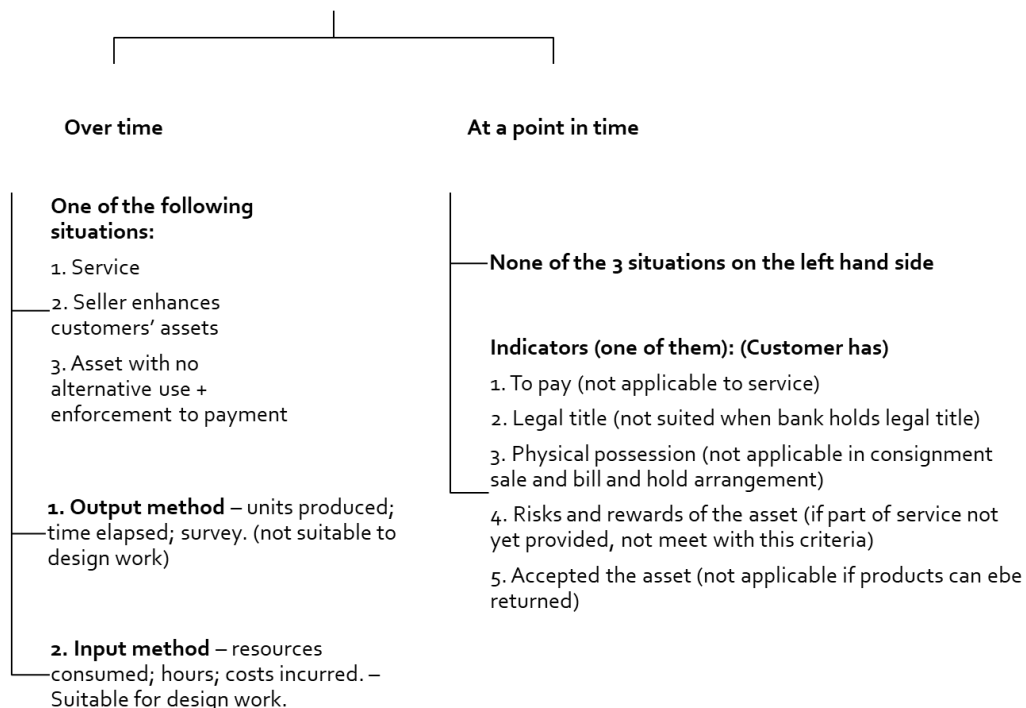
### IFRS summary:

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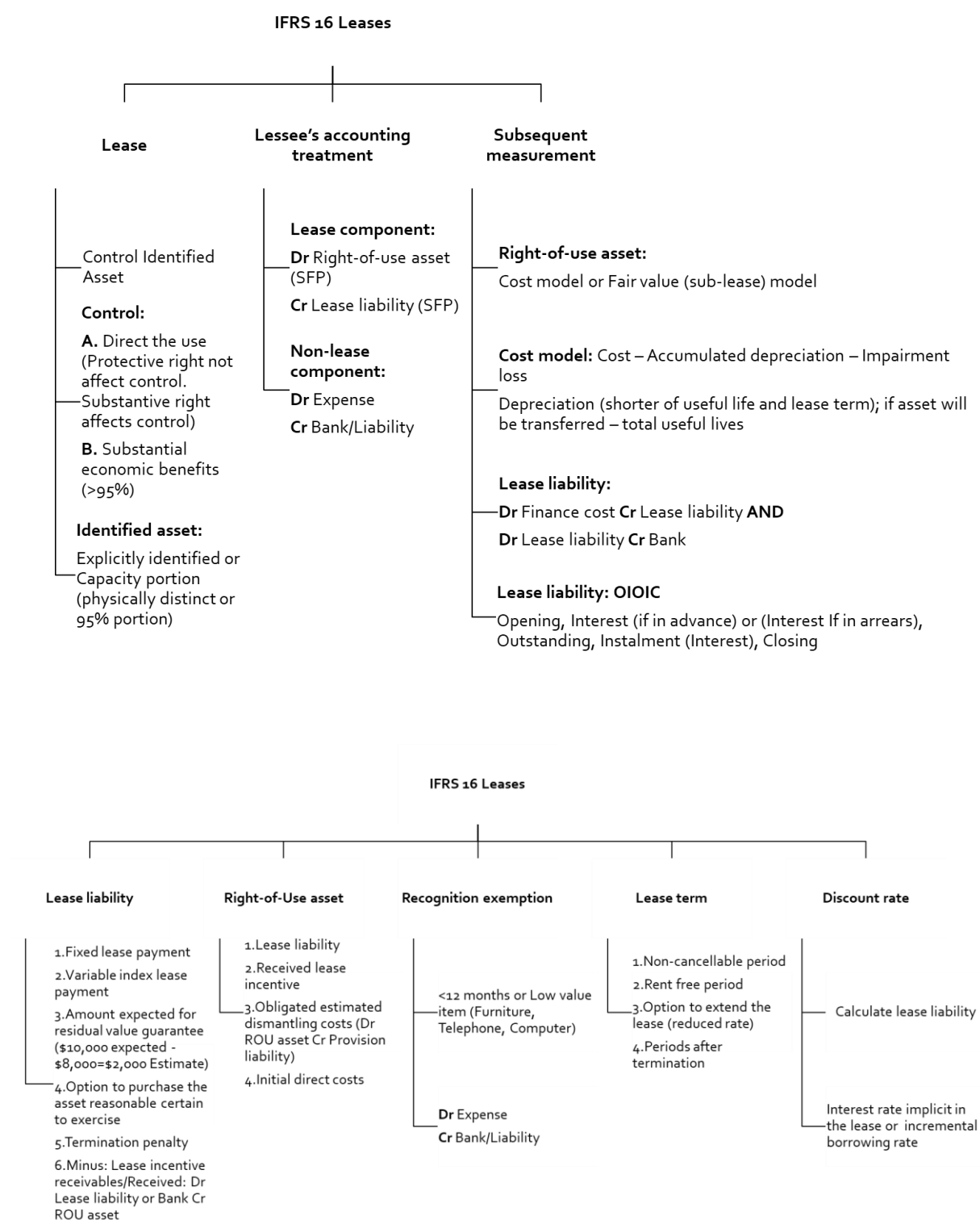


## Step 5: Recognise revenue



## IFRS 16 Leases

### IFRS summary:



## IFRS 16 Leases

Sale and leaseback

**Not a sale**  
**(with repurchase option)**

**Dr Bank**  
**Cr Financial liability**

**A sale**

**Sale:**

**Dr Bank**  
**Cr PP&E (CV)**

**Lease:**

**Dr Right of use asset (CV x Liability/FV)**  
**Cr Lease liability**  
**Dr/Cr (Bal) P/L as gains or losses (P/L x (CV-ROU)/CV)**

## Chapter 2 Regulatory Environment

### Contents:

Session 1: Framework and Audit Committee  
Session 2: Using the work of others  
Session 3: Fraud and error  
Session 4: Money laundering  
Session 5: Laws and regulations

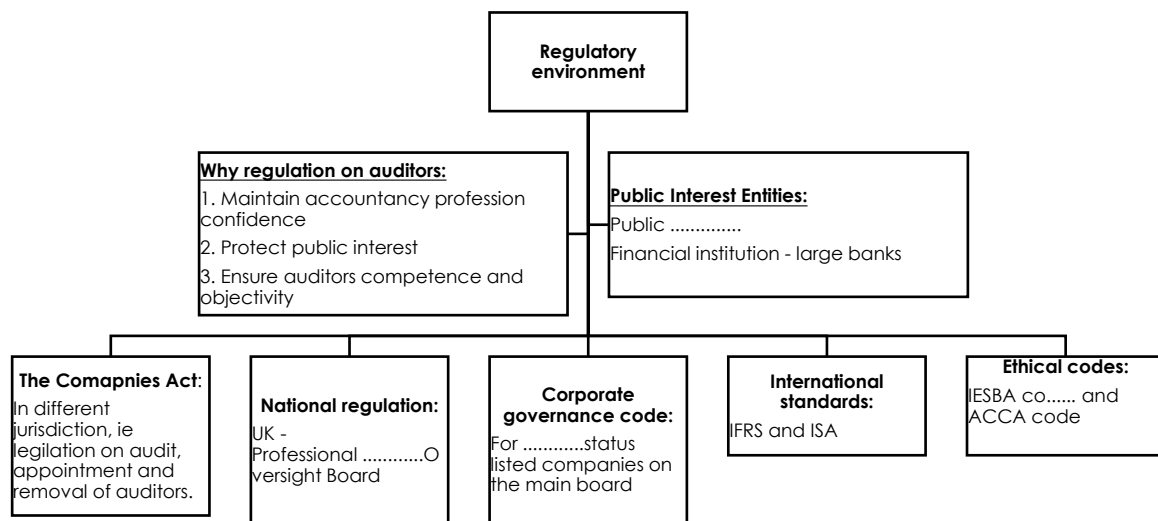
**Syllabus reference: A - Regulatory environment 123**

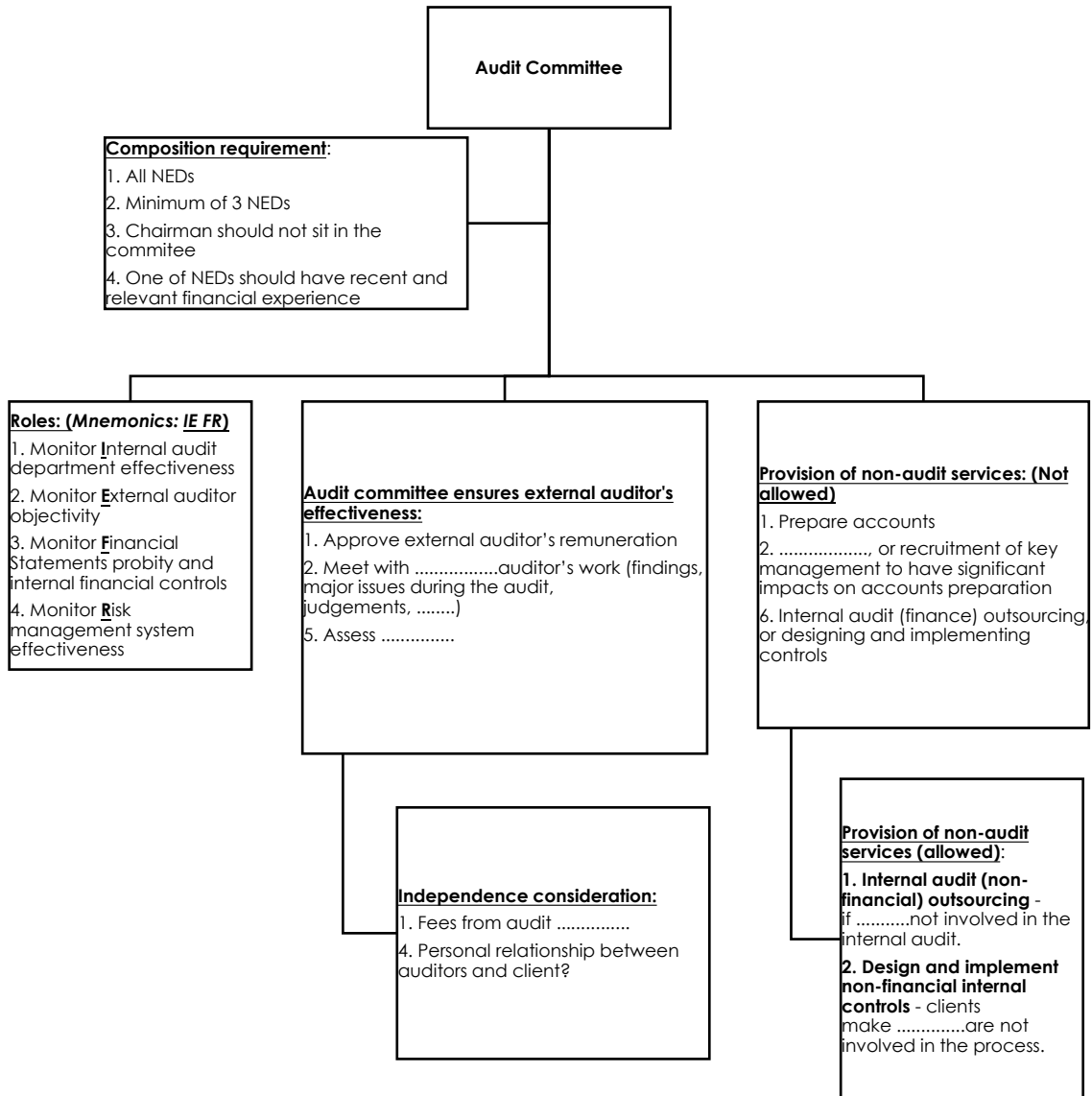
### Referenced ISA:

- *ISA 250 Consideration of Laws and Regulations in an Audit of Financial Statements*
- *ISA 610 Using the work of internal auditors*
- *ISA 620 Using the work of an auditor's expert*
- *ISA 402 Audit considerations relating to an entity using a service organisation*
- *ISAE 3402 Reporting on Controls at a Service Organisation requirements*
- *ISA 240 Auditor responsibility in respect of fraud*



## Session 1: Framework and Audit Committee

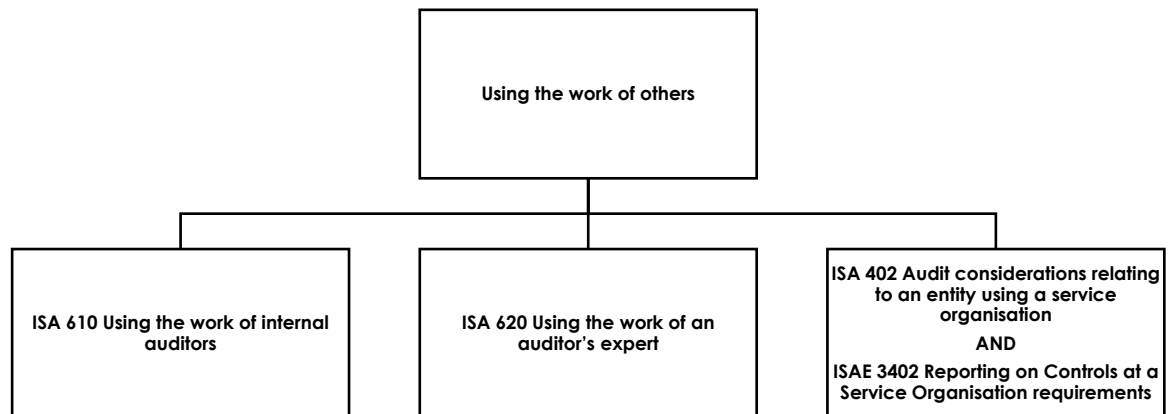




## Session 2: Using the work of others

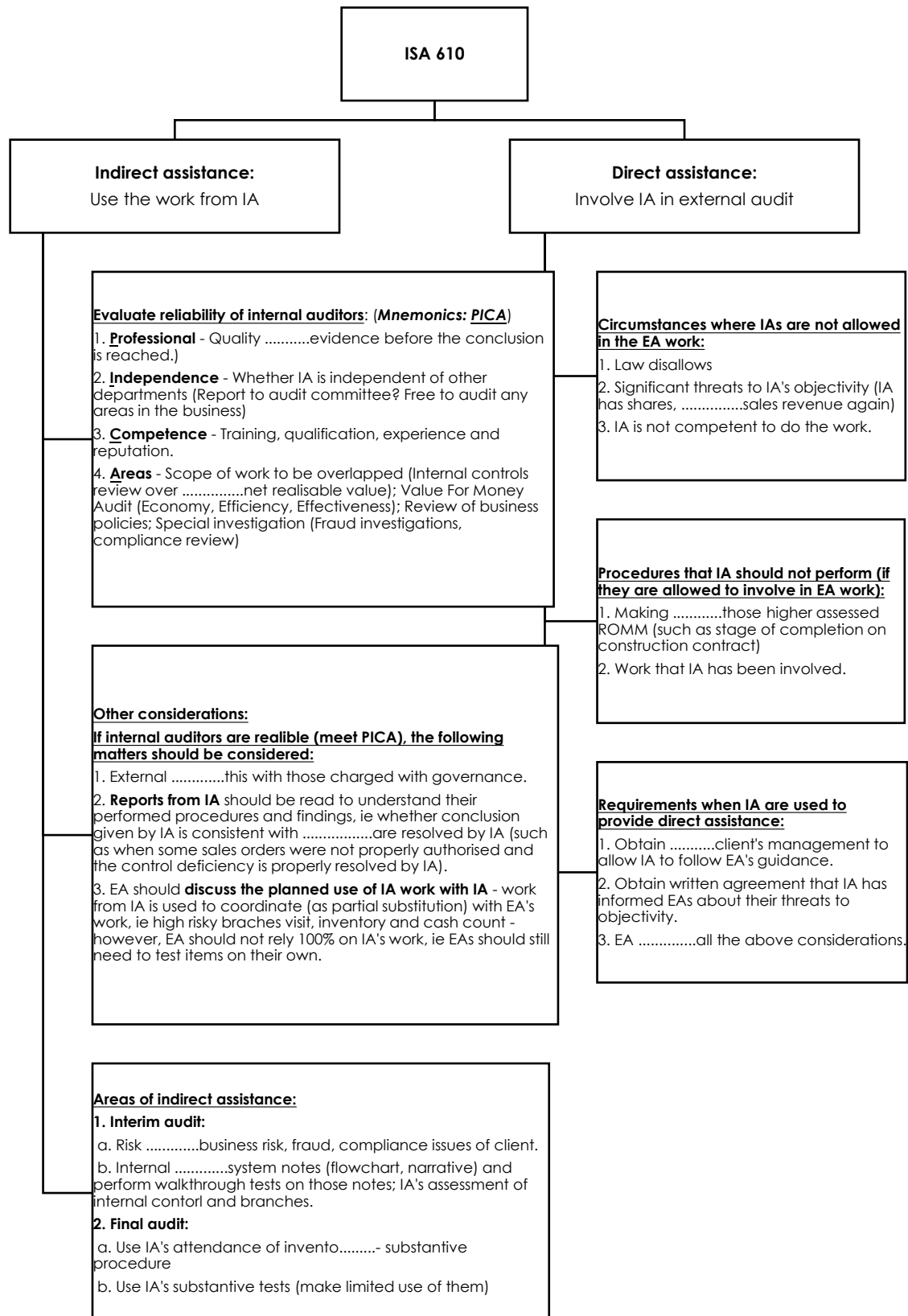
### Overview in this session:

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# ISA 610 Using the work of internal auditors

## Overview of the standard:



## Outsourcing internal audit function:

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### Co-sourcing:

Client can .....here is co-sourcing, ie client still has chief internal auditor to oversee the internal audit function.

### Impacts:

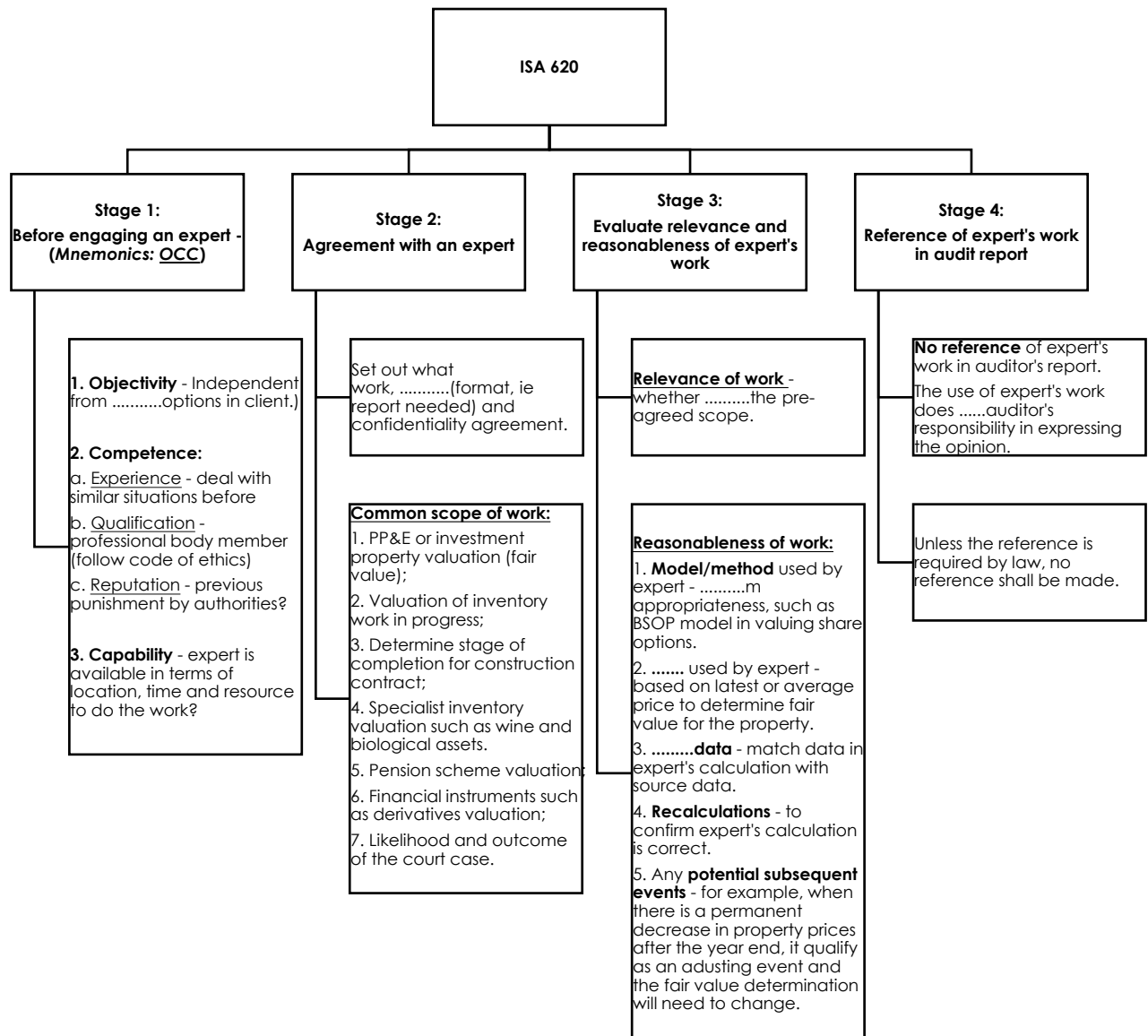
Impact on <u>CLIENT</u> if IA is outsourced	Impact on <u>EXTERNAL AUDITORS</u> if IA is outsourced
<b>Roles assigned</b> – .....partments.	<b>Audit strategy</b> – .....t) leads to less substantive testing and fees.
<b>External expertise</b> – if client has no qualified ..... the work; access to new methods; perhaps lower costs.	<b>Ability to get access to working papers by IA</b> – for ..... service provider.
<b>Focus</b> – if ..... many things at the moment; release management time.	<b>The extent to rely on IA</b> – more reliance, more ..... audit fees charged.
<b>More independent</b> – reduces threats to ..... self interest threats.	<b>Practical considerations</b> – if IA suggests ..... notes and it may be time consuming.

## ISA 620 Using the work of an auditor's expert

### Overview of the standard:

#### Sketch:

Auditor's expert is an individual or organisation which has expertise in a filed, but that expertise should not ..... and appropriate audit evidence during the audit.



## ISA 402 Audit considerations relating to an entity using a service organisation AND ISAE 3402 Reporting on Controls at a Service Organisation requirements

### Concept of user entity, service organisation, user auditor and service auditor:

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- Our client's (**user entity**) activities may be outsourced to the third party company (known .....).
- Our firm (external auditor) is called '**user auditor**' in this standard.
- The service ..... auditor for the service organisation), called '**service auditor**', to provide an assurance report on the internal controls (only) of the service organisation. The report could either be type 1 (description of internal controls) or type 2 report (description and opinion on evaluation of effectiveness of the internal controls).

### Outsourced activities:

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#### Outsourced activities could either be relevant or irrelevant to audit:

- **Irrelevant to audit** – marketing, maintenance of building and distribution services which might not involve ..... accounting records.
- **Relevant to audit** – outsourced payroll preparation (affect administrative expenses); sales ..... sales revenue and purchases); accounting records maintenance; credit control (affect receivables); pensions accounting; treasury.

### Benefits to service organisation of having type 1 or 2 report from the service auditor:

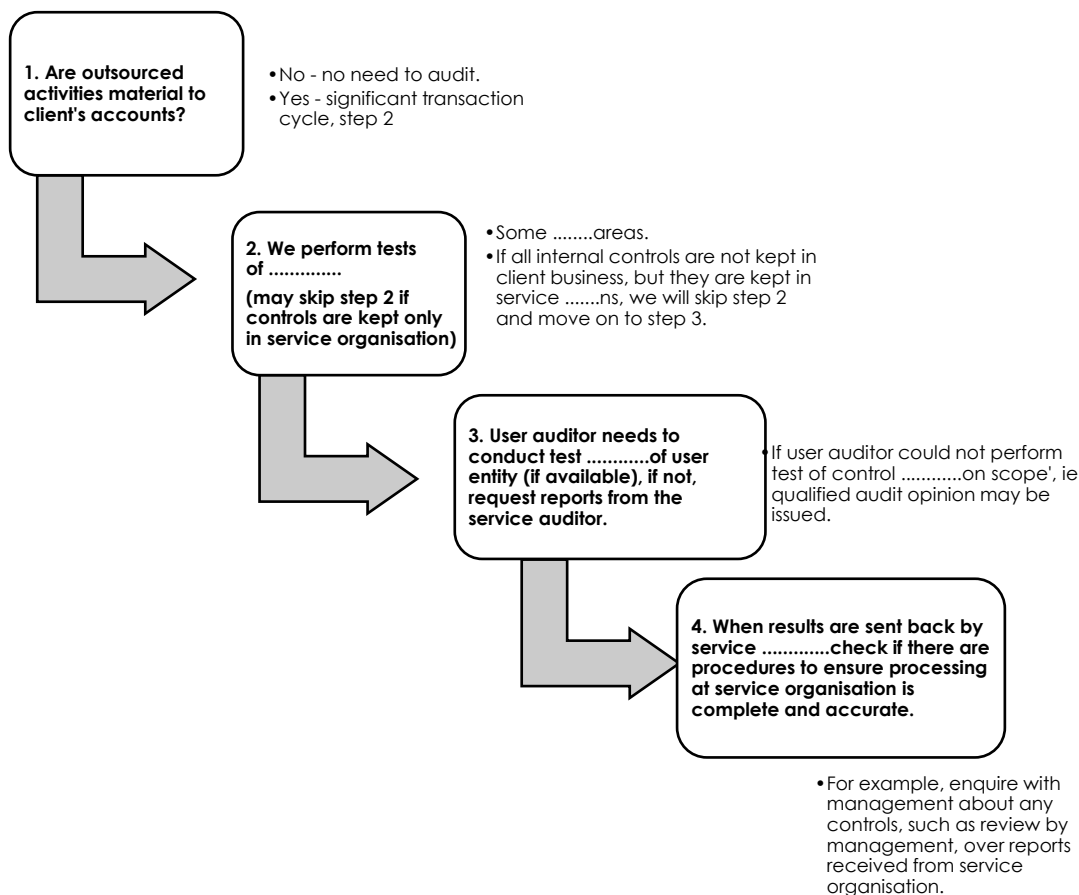
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*Per International Standard on Assurance Engagements (ISAE) 3402, Assurance Reports on Controls at a Service Organization*

- **Service organisation can build trust with its customer such as the user entity** – as it demonstrate .....nal controls.
- **Multiple audit requests from different entities could be avoided** – by having the current service ..... controls.

## Requirements in ISA 402:

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### Additional substantive procedures required:

- In addition to ..... auditor shall carry out substantive procedures on source documents and accounting records of the outsourced activities which are relevant to audit.
  - For example:
    - Perform analytical procedures on the account items to find out any material misstatements.
    - Agree a sample of transactions from the service organisation report to source documents.

### Placing reliance on service auditor:

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- User auditor is not required to consider matters before placing reliance on service auditor such as reputation and ethics.
- However, we should consider whether service auditor's report is prepared in accordance with *ISAE 3402 - Reporting on Controls at a Service Organisation*



*requirements*, ie responsibilities of service organisations, service auditors, description of internal controls, evaluation of effectiveness of internal controls (if type 2 report is issued), and opinion (if type 2 report is issued.)

..... *(The rest of the content will only be shown in the official package)*

## **Advanced Audit and Assurance (AAA) Education Book**

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