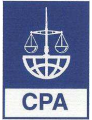




The Association of Certified Public Accountants (Int)



EXAM PAPERS

Knowledge Required

The level of knowledge required is indicated in respect of each item of the syllabus at which the item may be examined. The level of knowledge requirements are defined as follows:

- **Requirement Level A:** Detailed knowledge with practical application including problem solving
- **Requirement Level B:** Detailed knowledge of theoretical principles and their application
- **Requirement Level C:** Basic knowledge with general application.