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Professional Level – Essentials Module, Paper P1 Governance, Risk and Ethics June 2015 Answers 1  
(a) Family and listed companies A family business, when incorporated as a company, is an example of a private limited company.

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ACCA (the Association of Chartered Certified Accountants) is the global body for professional accountants.

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Answers Fundamentals Level – Skills Module, Paper F8 (INT) Audit and Assurance (International) 1  
(a) December 2013 Answers Audit risk and its components Audit risk is the risk that the auditor expresses an inappropriate audit opinion when the financial statements are materially misstated.

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