



Without Question



*Learning Outcomes
for Accountancy Firms*

Without Question is an innovative training tool for partners and staff

By focusing on issues and challenges that accountants face in their day-to-day work, *Without Question* can be used across your firm, for both internal training and business development opportunities with clients.

***Without Question* highlights the pivotal role accountants can play in the success or failure of business.**

Without Question draws out many themes for discussion from reliance on experts, through to confidentiality and client attitudes to risk in tax planning.

- For auditors it highlights the importance of audit risk assessment, management of client expectations, professional scepticism, consultation, and effective audit leadership, supervision and control.
- For those involved in non-audit services the film highlights the risks of self-interest threats and benefits of a strong risk management culture and whistle-blowing procedures.

INTERNAL TRAINING

The quality and style of *Without Question*, and *False Assurance* (ICAEW'S first drama film) set them apart from other corporate training films. Film workshops can be tailored to draw out many of the issues and dilemmas accountants face in their day-to-day work. Training sessions can be pitched at various levels.

- Enhance leadership and soft skills training for principals and managers.
- Illustrate the benefits of effective risk management for audit and non-audit staff.
- Develop skills in identifying risk, technical competence and professional scepticism.
- For interesting, innovative content for board away-days.



***Without Question* will prompt discussions on many issues, including:**

- reassessment of risk throughout an engagement
- assignment of engagement teams
- social media policies
- whistle-blowing procedures and culture of the firm
- the appointment and role of an engagement quality control reviewer (EQCR)
- identification of independence threats
- the reputational and financial risks to clients and firms of aggressive tax planning
- risk of fraud and error
- management override of controls
- dealing with demanding/domineering clients and unreasonable deadlines
- quality of audit evidence
- informed consent from clients for tax planning projects
- supervision and review of work.

HOW TO PURCHASE A LICENCE FOR WITHOUT QUESTION

A licence for *Without Question* will give your firm:

- unlimited use of *Without Question* for three years; and
- training materials to support your training sessions: questions to prompt discussion and a guide to the film's characters.

The cost for a licence is calculated on the total number of principals and employees in your firm. To request a quote please contact us, withoutquestion@icaew.com. We'll then send you a licence agreement to sign and payment details. On receipt of these, we'll send you a link to download the film and support materials.

ABOUT WITHOUT QUESTION

To view the trailer and for more information, visit icaew.com/withoutquestion