ACCG340
Auditing and Assurance Services
S1 Day 2016
Dept of Accounting & Corporate Governance

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General Information

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Credit points
3

Prerequisites
39cp including [(ACCG308 or ACCG310) and (ACCG250 or ACCG251)]

Corequisites

Co-badged status
Unit description
This unit examines auditing and assurance and the concepts which underlie these services. The unit focuses on financial statement audits conducted under the provisions of the Corporations Act 2001, although other assurance services will also be examined within the unit. Students develop an understanding of the key aspects of an audit and judgements involved in identifying, analysing and responding to specific audit risks typically within case based scenarios. The ability to identify and gather sufficient, appropriate audit evidence and to form appropriate audit conclusions, based on the evaluation of that evidence, will also be developed. Students in this unit will develop professional judgement and decision making skills and graduate capabilities of critical, analytical and integrative thinking and problem solving. These are valuable skills beyond the specific area of auditing.

Important Academic Dates
Information about important academic dates including deadlines for withdrawing from units are available at http://students.mq.edu.au/student_admin/enrolmentguide/academicdates/

Learning Outcomes
1. Evaluate and contrast between external and internal audit/assurance, and between various types of audit and assurance services within the current Australian and international regulatory, professional and ethical frameworks and environment
2. Analyse case based scenarios including identification and evaluation of risk factors and their implications for audit planning and evidence gathering activities
3. Design audit strategies within the context of appropriate, sufficient and relevant evidence, and design appropriate audit procedures (including tests of controls and substantive tests) in responding to specific risks in case based scenarios
4. Apply professional judgement and decision making in determining the nature, extent and timing of audit procedures, the treatment of subsequent events, and in formulating audit opinions
5. Demonstrate effective communication and develop capacity for reflective practice

General Assessment Information

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http://unitguides.mq.edu.au/unit_offers/57426/unit_guide/print
Assessment Tasks

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Assessed coursework

Due: Weeks 3-13
Weighting: 15%

Students are required to complete regular assessed coursework activities consisting of homework submissions (10%) and seminar preparation activities (5%). Details on homework questions and seminar preparation activities will be provided in the Weekly Seminar Guide and Unit Assessment Guide. The purpose of these activities is to encourage students to actively engage with the material covered in the Unit and to provide students with timely feedback on their performance regularly throughout the session.

Criteria and standards

1. Homework submissions: Homework submissions will be marked on the basis of original effort. The marking criteria to be applied to homework submissions is provided in the Unit Assessment Guide available on iLearn.

2. Seminar preparation activities: The marking criteria to be applied to seminar preparation activities is provided in the Unit Assessment Guide available on iLearn.

Submission

Submission is to be made on iLearn or in seminars as appropriate.
1. **Homework submissions**: Homework questions are to be submitted using Turnitin on iLearn via links available in the folder for each week that a homework submission is due. Resubmission of homework questions is allowed until the due date and time (before the start of each student’s registered seminar). This will overwrite any prior submission, and only the final submission will be marked.

2. **Seminar preparation activities**: Submission is to be made on iLearn or in seminars as specified in the Unit Assessment Guide.

**Extensions and Penalties**

No extensions will be granted.

Students who do not make a submit an assessed coursework task the due date will receive a mark of zero (0). Hardware or Internet connection issues are not acceptable as reasons for Disruption to Studies Notifications. Students should note, in particular, that zero (0) marks will be awarded for late submission or submission of an incorrect file for homework submissions. Penalties apply to submission of non-original work or work that bears close resemblance to response guides from prior sessions or from the textbook publisher.

**What is required to complete the unit satisfactorily**

It is expected that students spend approximately 20 hours of study for this assessment task.

This Assessment Task relates to the following Learning Outcomes:

- Evaluate and contrast between external and internal audit/assurance, and between various types of audit and assurance services within the current Australian and international regulatory, professional and ethical frameworks and environment
- Analyse case based scenarios including identification and evaluation of risk factors and their implications for audit planning and evidence gathering activities
- Design audit strategies within the context of appropriate, sufficient and relevant evidence, and design appropriate audit procedures (including tests of controls and substantive tests) in responding to specific risks in case based scenarios
- Apply professional judgement and decision making in determining the nature, extent and timing of audit procedures, the treatment of subsequent events, and in formulating audit opinions

**Class tests**

Due: **Week 4 and 6 April 2016**

Weighting: **25%**

This assessment task consists of 2 class tests: A 15 minute diagnostic test in **Week 4** and a 55 minute mid-semester test on **6 April** in Week 6. The diagnostic test and mid-semester test
are worth 5% and 20% of the final assessment for this Unit respectively. The purpose of the diagnostic test is to provide students with feedback on their knowledge and application of the material using a formative assessment task early in the session. The purpose of the mid-semester test is to provide students with practice on a summative assessment task and provide feedback on their progress midway through the session.

No calculators, dictionaries, books, or other materials or aids are permitted in the diagnostic test or mid-semester test.

Criteria and standards

The tests will be marked based on the appropriate application of knowledge and skills to short answer and case based questions. Refer to the Unit Assessment Guide for standards applicable to the tests.

Submission

The diagnostic test will be held in seminars in Week 4.

The mid-semester test will be held on Wednesday 6 April in Week 6. Please note that there are no seminars scheduled in Week 6. Students MUST make themselves available on Wednesday 6 April between 6:00 - 7:30pm to take the mid-semester test. The mid-semester test venue will be confirmed by Week 4. These details together with seating instructions will be provided to students on iLearn closer to the date.

Extensions and Penalties

No extensions will be granted. Students who do not sit the diagnostic test or mid-semester test will be awarded a mark of zero (0) for the task, except for cases in which a Disruption to Studies Notification is made and approved. A supplementary mid-semester test will be held in Week 7. Students are advised that once a determination is made on their Disruption to Studies Notification, they may not withdraw their notification and must submit themselves to partake in the supplementary test.

As per the Disruption to Studies Procedure, students are also advised that the time and date, deadline or format of the supplementary mid-semester test as a result of a Disruption to Studies Notification is not negotiable, and students must make themselves available to take the supplementary test. Failure to meet this requirement will result in a zero (0) mark being awarded. No further supplementary test will be provided.

What is required to complete the unit satisfactorily

Students will be expected to undertake self-study study activities in preparation for the class tests. It is expected that students spend approximately 20 hours of study for the tests. We will endeavour to mark and return tests for review and provide feedback to students in the seminar following each test. The tests are confidential documents, and test scripts may not be retained by students.

This Assessment Task relates to the following Learning Outcomes:
• Analyse case based scenarios including identification and evaluation of risk factors and their implications for audit planning and evidence gathering activities
• Design audit strategies within the context of appropriate, sufficient and relevant evidence, and design appropriate audit procedures (including tests of controls and substantive tests) in responding to specific risks in case based scenarios
• Apply professional judgement and decision making in determining the nature, extent and timing of audit procedures, the treatment of subsequent events, and in formulating audit opinions

Case study
Due: 16 May and 23 May 2016
Weighting: 20%

Students are required to complete a case study assignment worth 20% based on a real life company. The assignment will consist of group and individual components. Details regarding the nature of the assignment and its requirements will be made available on iLearn early in the session.

Criteria and standards
The properties on which the assessment task is will be assessed are as follows:

1. Application of knowledge and skills to questions relating to case study company
2. Quality of research and appropriate application to case study company
3. Quality of communication and presentation of assignment
4. In-depth reasoned self-reflection with authentic connections to workplace and personal development

Refer to the Unit Assessment Guide for standards applicable to the group component and the grading rubric applicable to the individual component.

Submission
Submissions for the group component must be made to Turnitin on iLearn by 5pm on Monday 16 May 2016. Self and peer assessment forms for the group case study assignment are to be completed individually and submitted in seminars in Week 10.

Submissions for the individual component must be made to Turnitin on iLearn by 5pm on Monday 23 May 2016. Detailed submission instructions will be provided in the case study assignment brief that will be made available on iLearn early in the session. Guidance on how to submit a Turnitin assignment may be accessed from http://mq.edu.au/iLearn/student_info/assignments.htm#turnitin.

Extensions and Penalties
No extensions will be granted. Late case studies submissions will be accepted up to 72 hours after the respective deadlines for the group and individual components.

There will be a deduction of 25% of the total available marks made from the total awarded mark for each 24 hours period or part thereof that the submission is late (for example, 25 hours late in submission - 50% penalty). This penalty does not apply for cases in which a Disruption to Studies Notification is made and approved.

There will be a deduction of 25% of the total available marks made from the total awarded mark for the group component of the case study assignment for students who fail to form a group. It is the individual student’s responsibility to ensure that they are in a group early in the session. Further instructions on group formation will be provided in a seminar early in the session.

Without exception, any evidence of plagiarism discovered in submitted assignments will result in a detailed investigation and may result in a fail grade in the unit and exclusion from the University.

What is required to complete the unit satisfactorily

Students are expected to undertake independent and collaborative research, study and discussion for the case study. It is expected that students spend approximately 20 hours in completing this assessment task. The case study assignment will be marked and returned to students within approximately 3 weeks after submission.

This Assessment Task relates to the following Learning Outcomes:

- Evaluate and contrast between external and internal audit/assurance, and between various types of audit and assurance services within the current Australian and international regulatory, professional and ethical frameworks and environment
- Analyse case based scenarios including identification and evaluation of risk factors and their implications for audit planning and evidence gathering activities
- Design audit strategies within the context of appropriate, sufficient and relevant evidence, and design appropriate audit procedures (including tests of controls and substantive tests) in responding to specific risks in case based scenarios
- Apply professional judgement and decision making in determining the nature, extent and timing of audit procedures, the treatment of subsequent events, and in formulating audit opinions
- Demonstrate effective communication and develop capacity for reflective practice

Final Examination

Due: University Examination Period
Weighting: 40%

A final examination is included as an assessment task for this unit to provide assurance that:
(i) learning in the unit belongs to the student; and
(ii) the student has attained the knowledge and skills tested in the exam.

The examination will cover topics across the entire course. Further information on the final exam will be provided in a seminar closer to the exam date.

Criteria and Standards

The final examination will be marked based on the appropriate application of knowledge and skills to short answer and case based questions. Refer to the Unit Assessment Guide for standards applicable to the final examination.

Final Examination conditions

A 2 hour final examination will be held during the University Examination period.

No calculators, dictionaries, books, or other materials or aids are permitted in the final examination.

Extensions and Penalties

Students who do not sit the final examination on the scheduled date and time specified in the University examination timetable will be awarded a mark of zero (0) for the final examination, except for cases in which a Disruption to Studies Notification is made and approved.

If a Supplementary Examination is granted as a result of the Disruption to Studies process the examination will be scheduled as per the Supplementary Examination timetable of the Faculty. The Supplementary Examination will be of the similar format as the final examination.

A student may withdraw their Disruption to Studies Notification up to the point where the determination of whether it is Serious and Unavoidable has been made. After this determination, the student may not withdraw the Disruption to Studies Notification and must submit themselves to partake in the Supplementary Examination. Students are advised to familiarise themselves with the University’s Disruption to Studies Policy available at http://mq.edu.au/policy/docs/disruption_studies/policy.html.

What is required to complete the unit satisfactorily

Students must pass the final exam to receive a passing grade in this unit. Students are expected to spend approximately 30 hours of study for the final exam.

Students who wish to obtain feedback on the final exam should refer to guidelines relating to the Grade Review process available on the web page of the Faculty of Business and Economics.

This Assessment Task relates to the following Learning Outcomes:

- Evaluate and contrast between external and internal audit/assurance, and between various types of audit and assurance services within the current Australian and international regulatory, professional and ethical frameworks and environment.
• Analyse case based scenarios including identification and evaluation of risk factors and their implications for audit planning and evidence gathering activities
• Design audit strategies within the context of appropriate, sufficient and relevant evidence, and design appropriate audit procedures (including tests of controls and substantive tests) in responding to specific risks in case based scenarios
• Apply professional judgement and decision making in determining the nature, extent and timing of audit procedures, the treatment of subsequent events, and in formulating audit opinions
• Demonstrate effective communication and develop capacity for reflective practice

Delivery and Resources

Classes

The unit requires 3 hours of face-to-face teaching per week in a 3 hour seminar. The seminar will provide a general overview of the topics and highlight key concepts and techniques for specific topics in each week, as well as facilitate further investigation and discussion of the concepts and their application in practical cases.

The timetable for classes can be found on the University web site at: http://www.timetables.mq.edu.au/

Changes to student timetables may only be made through eStudent. Students wishing to change their allocated seminar should log onto to eStudent and enrol in a seminar where there is a vacancy. Any question of an administrative nature in relation to seminar allocations should be addressed to accg340@mq.edu.au. Student enrolments must be finalised by the end of Week 1, Friday 4 March 2016. No further changes may be made after this date.

Prizes

Details of prizes awarded by the Faculty of Business and Economics are available at: http://www.businessandeconomics.mq.edu.au/undergraduate_degrees/prizes_scholarships

Required and Recommended Texts and/or Materials

The required texts for the unit, which are available from the Co-op Bookshop are as follows:


Additional required readings will also be made available on iLearn.

Students are also expected to read relevant standards and guidance which are available online at http://www.auasb.gov.au (ASAs, ASQC, ASRS, and AGS) and http://www.apesb.org.au (APES). These are also contained in the Chartered Accountants Australia and New Zealand Auditing Handbook that is available for purchase as follows:
The following texts/resources are recommended as useful references:


**Technology Used and Required**

Students will need access to a personal computer and the internet to obtain seminar slides, additional readings, assessment details and notices from the ACCG340 iLearn site, as well as to complete and make submissions for the assessment tasks in this Unit.

The iLearn site this unit can be found at: [http://iLearn.mq.edu.au](http://iLearn.mq.edu.au)

You are strongly encouraged to regularly visit the website to check for important announcement and use it as a resource to enhance your learning experience.

**What is required to complete this unit satisfactorily**

In addition to the requirements outlined in the Assessment tasks section above, including the requirement to pass the final exam to achieve a passing grade in this unit, students are expected to be independent learners who assume personal responsibility for their learning and take a pro-active approach to addressing any deficiencies in their understanding of the course material through independent research and inquiry and consultations with peers and instructors as appropriate. A detailed learning approach is provided in the Weekly Seminar Guide available on iLearn.

**Unit Schedule**

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| 1  | Course overview  
Introduction to auditing and assurance services | 29 Feb |

[http://unitguides.mq.edu.au/unit_offerings/57426/unit_guide/print](http://unitguides.mq.edu.au/unit_offerings/57426/unit_guide/print)
| 2 | Planning the audit                      | 7 Mar |
|   | Audit documentation                     |       |
|   | Materiality                             |       |
| 3 | Understanding the entity and risk assessment | 14 Mar |
|   | Considering the risk of fraud           |       |
|   | Other risk considerations                |       |
| 4 | Financial report assertions             | 21 Mar |
|   | Internal controls                       |       |
|   | Tests of controls                       |       |
|   | **DIAGNOSTIC TEST**                     |       |
| 5‡| Audit evidence                          | 28 Mar‡|
|   | Audit procedures in response to assessed risks |       |
|   | Audit strategy                          |       |
| 6‡| **MID SEMESTER TEST** (6 April)‡        |       |
|   | MID-SEMESTER BREAK                      |       |
| 7‡| Analytical procedures                   | 25 Apr‡|
|   | Audit sampling                          |       |
|   | Using the work of others                |       |
| 8 | Governance and the auditor              | 2 May |
|   | Audit committees                        |       |
|   | Internal auditing                       |       |
| 9 | IT systems: Internal control            | 9 May |
|   | IT systems: Substantive testing         |       |
|   | E-commerce environment and audit implications |     |
Learning and Teaching Activities

Seminars

Seminars will be available on the unit web page. It is the individual student’s responsibility to download and print these slides. It is expected that students will read the materials and specified references prior to attending seminars. Using the concepts and techniques covered in seminars or references, students are required to prepare full solutions to weekly assigned seminar questions before attending their allocated seminar. A separate seminar guide detailing seminar questions and activities will be made available on iLearn at the start of the semester. Suggested response guides to selected seminar questions will be placed on the unit web page at the end of each week. Students are expected to participate in discussions in seminars as it allows them to review and/or clarify the learning material, benefit from the experience and thinking of other students, tests whether their understanding is sound, assists in developing critical thinking skills, as well as develops confidence in communicating.

Auditors' legal liability
Professional ethics and auditor independence
Audit quality

Completing the audit
Subsequent events
Going concern
Audit reporting

Other assurance services
Public sector auditing and assurance
Current issues

Course review and revision

† There are no seminars in Week 6. Students MUST make themselves available between 6 - 7:30pm on Wednesday 6 April to take the mid-semester test. Details on the mid-semester test and registrations for test venues will be available on iLearn by Week 4.

‡ There are no seminars on Monday 28 March (Easter Monday) in Week 5 and Monday 25 April (Anzac Day) in Week 7. Students registered in the Monday seminar need to attend an alternative seminar in these weeks. Refer to http://students.mq.edu.au/student_admin/timetables for a list of alternative seminars for the unit for these weeks only.
Policies and Procedures

Macquarie University policies and procedures are accessible from Policy Central. Students should be aware of the following policies in particular with regard to Learning and Teaching:


In addition, a number of other policies can be found in the Learning and Teaching Category of Policy Central.

Student Code of Conduct

Macquarie University students have a responsibility to be familiar with the Student Code of Conduct: [https://students.mq.edu.au/support/student_conduct/](https://students.mq.edu.au/support/student_conduct/)

Results

Results shown in iLearn, or released directly by your Unit Convenor, are not confirmed as they are subject to final approval by the University. Once approved, final results will be sent to your student email address and will be made available in eStudent. For more information visit ask.mq.edu.au.

Student Support

Macquarie University provides a range of support services for students. For details, visit [http://students.mq.edu.au/support/](http://students.mq.edu.au/support/)

Learning Skills

Learning Skills ([mq.edu.au/learningskills](http://mq.edu.au/learningskills)) provides academic writing resources and study strategies to improve your marks and take control of your study.

- **Workshops**
- **StudyWise**
- **Academic Integrity Module for Students**
Our graduates will take with them the intellectual development, depth and breadth of knowledge, scholarly understanding, and specific subject content in their chosen fields to make them competent and confident in their subject or profession. They will be able to demonstrate, where relevant, professional technical competence and meet professional standards. They will be able to articulate the structure of knowledge of their discipline, be able to adapt discipline-specific knowledge to novel situations, and be able to contribute from their discipline to inter-disciplinary solutions to problems.

This graduate capability is supported by:

**Learning outcomes**

- Evaluate and contrast between external and internal audit/assurance, and between various types of audit and assurance services within the current Australian and international regulatory, professional and ethical frameworks and environment
- Analyse case based scenarios including identification and evaluation of risk factors and their implications for audit planning and evidence gathering activities
- Design audit strategies within the context of appropriate, sufficient and relevant evidence, and design appropriate audit procedures (including tests of controls and substantive tests) in responding to specific risks in case based scenarios
- Apply professional judgement and decision making in determining the nature, extent and timing of audit procedures, the treatment of subsequent events, and in formulating audit opinions
- Demonstrate effective communication and develop capacity for reflective practice
**Assessment tasks**

- Assessed coursework
- Class tests
- Case study
- Final Examination

**Critical, Analytical and Integrative Thinking**

We want our graduates to be capable of reasoning, questioning and analysing, and to integrate and synthesise learning and knowledge from a range of sources and environments; to be able to critique constraints, assumptions and limitations; to be able to think independently and systemically in relation to scholarly activity, in the workplace, and in the world. We want them to have a level of scientific and information technology literacy.

This graduate capability is supported by:

**Learning outcomes**

- Analyse case based scenarios including identification and evaluation of risk factors and their implications for audit planning and evidence gathering activities
- Design audit strategies within the context of appropriate, sufficient and relevant evidence, and design appropriate audit procedures (including tests of controls and substantive tests) in responding to specific risks in case based scenarios
- Apply professional judgement and decision making in determining the nature, extent and timing of audit procedures, the treatment of subsequent events, and in formulating audit opinions
- Demonstrate effective communication and develop capacity for reflective practice

**Assessment tasks**

- Assessed coursework
- Class tests
- Case study
- Final Examination

**Problem Solving and Research Capability**

Our graduates should be capable of researching; of analysing, and interpreting and assessing data and information in various forms; of drawing connections across fields of knowledge; and they should be able to relate their knowledge to complex situations at work or in the world, in order to diagnose and solve problems. We want them to have the confidence to take the initiative in doing so, within an awareness of their own limitations.

This graduate capability is supported by:
Learning outcomes

• Analyse case based scenarios including identification and evaluation of risk factors and their implications for audit planning and evidence gathering activities
• Design audit strategies within the context of appropriate, sufficient and relevant evidence, and design appropriate audit procedures (including tests of controls and substantive tests) in responding to specific risks in case based scenarios
• Apply professional judgement and decision making in determining the nature, extent and timing of audit procedures, the treatment of subsequent events, and in formulating audit opinions

Assessment task

• Case study

Capable of Professional and Personal Judgement and Initiative

We want our graduates to have emotional intelligence and sound interpersonal skills and to demonstrate discernment and common sense in their professional and personal judgement. They will exercise initiative as needed. They will be capable of risk assessment, and be able to handle ambiguity and complexity, enabling them to be adaptable in diverse and changing environments.

This graduate capability is supported by:

Learning outcomes

• Analyse case based scenarios including identification and evaluation of risk factors and their implications for audit planning and evidence gathering activities
• Design audit strategies within the context of appropriate, sufficient and relevant evidence, and design appropriate audit procedures (including tests of controls and substantive tests) in responding to specific risks in case based scenarios
• Apply professional judgement and decision making in determining the nature, extent and timing of audit procedures, the treatment of subsequent events, and in formulating audit opinions
• Demonstrate effective communication and develop capacity for reflective practice

Assessment tasks

• Assessed coursework
• Class tests
• Case study
• Final Examination
Changes from Previous Offering

The following changes have been introduced since the last offering of this unit:

- Change in one of the prescribed textbooks for the unit with consequential changes include greater use of the textbook's (Gay & Simnett) resources
- Change to the assessed coursework assessment task - removal of quizzes and introduction of seminar preparation activities
- Introduction of a diagnostic class test in Week 4
- Amendment to class test and final examination conditions - no handwritten notes to be taken into these assessment tasks
- Content has been updated where there have been developments in research and practice in Australia and internationally e.g. audit reporting

Research and Practice, Global and Sustainability

This unit uses research by Macquarie University researchers:


This unit uses research from external sources:


This unit examines topical issues and developments in the auditing profession in Australia and internationally such as through the following resources:


This unit addresses global and sustainability issues as direct areas of study and as necessary implications arising from the materials, assessment and academic discussion and debate in classes/seminars. We promote sustainability by developing ability in students to research and locate information within accounting discipline. We aim to provide students with an opportunity to obtain skills which will benefit them throughout their career. The unit materials have a reference list at the end of each chapter/module/text containing all references cited by the author. These provide some guidance to references that could be used to research particular issues.