ACCG340
Auditing and Assurance Services
S1 Day 2014
Dept of Accounting & Corporate Governance

Contents

General Information .......................................................... 2
Learning Outcomes .......................................................... 2
Assessment Tasks ............................................................. 3
Delivery and Resources ....................................................... 7
Unit Schedule ................................................................. 9
Policies and Procedures ..................................................... 12
Graduate Capabilities ....................................................... 14
Research and Practice ....................................................... 17

Disclaimer
Macquarie University has taken all reasonable measures to ensure the information in this publication is accurate and up-to-date. However, the information may change or become out-dated as a result of change in University policies, procedures or rules. The University reserves the right to make changes to any information in this publication without notice. Users of this publication are advised to check the website version of this publication [or the relevant faculty or department] before acting on any information in this publication.
General Information

Unit convenor and teaching staff
Unit Convenor
Dominic Soh
dominic.soh@mq.edu.au
Contact via dominic.soh@mq.edu.au

Credit points
3

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

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 test 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

**Assessment Tasks**

<table>
<thead>
<tr>
<th>Name</th>
<th>Weighting</th>
<th>Due</th>
</tr>
</thead>
<tbody>
<tr>
<td>Assessed coursework</td>
<td>20%</td>
<td>Weeks 3-13</td>
</tr>
<tr>
<td>Class test</td>
<td>20%</td>
<td>10 April 2014</td>
</tr>
<tr>
<td>Case study</td>
<td>20%</td>
<td>5pm 19 May 2014</td>
</tr>
<tr>
<td>Final Examination</td>
<td>40%</td>
<td>University Examination Period</td>
</tr>
</tbody>
</table>

**Assessed coursework**

**Due:** **Weeks 3-13**  
**Weighting:** **20%**

Students are required to complete regular activities consisting of homework questions and quizzes. Details on homework questions and quiz dates will be provided in the weekly seminar guide and Unit assessment guide respectively. 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.

**Submission**

Submission is to be made on iLearn for all components of this assessment task.

**Extension**

No extensions will be granted.

**Penalties**

Students who do not make a homework submission or complete a quiz by the due date will receive a mark of zero (0).

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

It is expected that students spend approximately 25-30 hours of study for the 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 test 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 test

Due: 10 April 2014
Weighting: 20%

A 50 minutes class test will be held on Thursday April 10 in Week 6. The test is worth 20% of the final assessment for this Unit. The test will consist of short answer and case based questions and will include material covered up to the week 6 seminar. The purpose of the class test is to provide students with practice on a summative assessment task for this Unit and provide feedback on their progress midway through the session.

Students will be allowed to take one double-sided A4 sheet of handwritten notes into the class test. This sheet will be collected with the class test and will not be returned to students. Students are advised to take copies of their notes prior to the class test should they wish to retain a copy.

No calculators, dictionaries, books, or other materials or aids besides the one page of notes described above are permitted in the final examination.

Submission

The class test will be held on Thursday April 10 in Week 6. Please note that there are no seminars scheduled in Week 6. Students **MUST** register to attend a class to sit for the class test on Thursday April 10. Class test registration will open in Week 4. Details will be provided to students closer to the date.

Extension

No extensions will be granted. There will be no supplementary class test.

Penalties

Students who do not sit the class test on 10 April 2014 will be awarded a mark of zero (0) for the task, except for cases in which an application for special consideration is made and approved. In

http://unitguides.mq.edu.au/unit_offerings/40669/unit_guide/print
these cases, the weight of the class test will be transferred to the final examination. Students who attend a class for which they have not registered to sit for the class test may be turned away if they cannot be accommodated. A mark of zero (0) will be awarded for the task in these cases.

What is required to complete the unit satisfactorily

Students will be expected to undertake self-study study activities in preparation for the class test. It is expected that students spend approximately 20 hours of study for the test. It is aimed to have the tests returned for review and feedback provided to students in the seminar following the test. Class 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 test 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: 5pm 19 May 2014
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, its requirements, and the marking criteria will be made available on iLearn early in the session.

Submission

Submissions must be made to Turnitin on iLearn by 5pm on Monday 19 May 2014. 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](http://mq.edu.au/iLearn/student_info/assignments.htm#turnitin).

Extension

No extensions will be granted. Late case studies submissions will be accepted up to 96 hours after the deadline.

Penalties

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 an application for special consideration 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 - 25 hours in completing this assessment task. It is aimed to have the case study marked and returned to students within 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 test 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.

**Examination conditions**

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

Students will be allowed to take one double-sided A4 sheet of handwritten notes into the final examination. This sheet will be collected with the final examination and will not be returned to students. Students are advised to take copies of their notes prior to the final examination should they wish to retain a copy.

No calculators, dictionaries, books, or other materials or aids besides the one page of notes described above are permitted in the final examination.

**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.

If a Supplementary Examination is granted as a result of the Special Consideration process the examination will be scheduled as per the Supplementary Examination timetable of the Faculty. Please note that the supplementary examination will be of the similar format as the final examination.

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 test 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

**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
specificed 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 7 March 2014. 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 CPA and ICAA Auditing Handbook that are available for purchase as follows:


The following texts may be useful as additional references:

Unit Schedule

<table>
<thead>
<tr>
<th>Wk</th>
<th>Topics</th>
<th>Materials</th>
<th>Std/Guid</th>
</tr>
</thead>
</table>


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

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.

Learning and Teaching Activities

Seminar slides 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.

Changes since the last offering of this Unit

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

- The delivery format of this Unit has been changed to a 3 hour seminar format.
- The weight of the final examination has been reduced from 55% to 40%.
- Assessed coursework has been introduced as an assessment task. Assessed coursework subsumes the quiz assessment task from the last offering.
<table>
<thead>
<tr>
<th></th>
<th>Course overview</th>
<th>MBRS p.2</th>
<th>ASA 101</th>
</tr>
</thead>
<tbody>
<tr>
<td></td>
<td>Introduction to auditing and assurance services</td>
<td>LCCR Chapter 1 and pp. 242-261</td>
<td>ASA 200</td>
</tr>
</tbody>
</table>

<table>
<thead>
<tr>
<th></th>
<th>Planning the audit</th>
<th>MBRS pp. 2-7, 57</th>
<th>ASA 210</th>
</tr>
</thead>
<tbody>
<tr>
<td></td>
<td>Audit documentation</td>
<td>LCCR pp. 261-263, 310-322, 338-345, 397-400, 417-422, 436-442</td>
<td>ASA 220</td>
</tr>
<tr>
<td></td>
<td>Materiality</td>
<td></td>
<td>ASA 230</td>
</tr>
</tbody>
</table>

<table>
<thead>
<tr>
<th></th>
<th>Understanding the entity and risk assessment</th>
<th>MBRS pp. 3-7, 38</th>
<th>ASA 315</th>
</tr>
</thead>
<tbody>
<tr>
<td></td>
<td>Considering the risk of fraud</td>
<td>LCCR pp. 322-337, 366-370, 495-498</td>
<td></td>
</tr>
<tr>
<td></td>
<td>Other risk considerations</td>
<td></td>
<td></td>
</tr>
</tbody>
</table>

<table>
<thead>
<tr>
<th></th>
<th>Financial statement assertions</th>
<th>MBRS pp. 34-38, 55-56</th>
<th>ASA 315</th>
</tr>
</thead>
<tbody>
<tr>
<td></td>
<td>Tests of controls</td>
<td></td>
<td></td>
</tr>
</tbody>
</table>

<table>
<thead>
<tr>
<th></th>
<th>Audit evidence</th>
<th>MBRS pp. 54-57</th>
<th>ASA 315</th>
</tr>
</thead>
<tbody>
<tr>
<td></td>
<td>Audit strategy</td>
<td></td>
<td>ASA 500</td>
</tr>
</tbody>
</table>

|   | CLASS TEST (10 April 2014)†                          |                               | ASA 501 |
|   | MID-SEMESTER BREAK                                   |                               | ASA 505 |

http://unitguides.mq.edu.au/unit_offerings/40669/unit_guide/print
| 7 | Analytical procedures | MBRS pp. 5-6, 56-57, 114 |
|   | Audit sampling        | LCCR pp. 328, 346-348, 501-502, 534-549, 434, 466-467, 686-687 |
|   | Using the work of others | ASA 520 |

| 8 | Governance and the auditor | MBRS pp. 175-177 |
|   | Audit committees | LCCR Chapter 2 (exclude pp. 69-81) |
|   | Internal auditing | Cohen, Krishnamoorthy & Wright (2004)** |
|   |                     | Soh & Martinov-Bennie (2011)** |

| 9 | IT systems: Internal control | MBRS pp. 84-90 |
|   | IT systems: Substantive testing | LCCR pp. 471-478, 507-510 |
|   | E-commerce environment and audit implications | ABSFEB Chapter 11** |

| 10 | Completing the audit | MBRS pp. 37, 114-121 |
|    | Subsequent events | LCCR Chapter 18 and Chapter 7 |
|    | Going concern | ASA 260 |
|    | Audit reporting | ASA 265 |

| 11 | Auditors' legal liability | MBRS pp. 170-175 |
|    | Professional ethics and auditor independence | LCCR Chapter 3 and Chapter 5 |
|    | Audit quality | IAASB (2014)** |

ASA 102
ASA 220
ASQC 1
APES110
AGS1014
<table>
<thead>
<tr>
<th>12</th>
<th>Public sector auditing</th>
<th>MBRS pp. 142-147</th>
<th>ASAE3000</th>
</tr>
</thead>
<tbody>
<tr>
<td></td>
<td>Other assurance services</td>
<td>LCCR Chapter 4 and pp. 69-81</td>
<td>ASAE3100</td>
</tr>
<tr>
<td></td>
<td>Current issues</td>
<td>Martinov-Bennie, Frost &amp; Soh (2012)**</td>
<td>ASAE3500</td>
</tr>
<tr>
<td></td>
<td></td>
<td></td>
<td>ASRS4400</td>
</tr>
<tr>
<td>13</td>
<td>Course review and revision</td>
<td></td>
<td></td>
</tr>
</tbody>
</table>


† Note that there are no seminars in Week 6. Students MUST register to attend a 1 hour class to sit the class test on 10 April 2014. Class registrations for the class test on 10 April 2014 will open on iLearn in Week 4. An announcement will be made when registrations open.

## Policies and Procedures

Macquarie University policies and procedures are accessible from [Policy Central](http://mq.edu.au/policy/docs/). 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](http://mq.edu.au/policy/docs/) 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/

Academic Honesty

The nature of scholarly endeavour, dependent as it is on the work of others, binds all members of the University community to abide by the principles of academic honesty. Its fundamental principle is that all staff and students act with integrity in the creation, development, application and use of ideas and information. This means that:

- all academic work claimed as original is the work of the author making the claim
- all academic collaborations are acknowledged
- academic work is not falsified in any way
- when the ideas of others are used, these ideas are acknowledged appropriately.

Further information on the academic honesty can be found in the Macquarie University Academic Honesty Policy at http://www.mq.edu.au/policy/docs/academic_honesty/policy.html

Grades

Macquarie University uses the following grades in coursework units of study:

- HD - High Distinction
- D - Distinction
- CR - Credit
- P - Pass
- F - Fail

Grade descriptors and other information concerning grading are contained in the Macquarie University Grading Policy which is available at:


Grading Appeals and Final Examination Script Viewing

If, at the conclusion of the unit, you have performed below expectations, and are considering lodging an appeal of grade and/or viewing your final exam script please refer to the following website which provides information about these processes and the cut off dates in the first instance. Please read the instructions provided concerning what constitutes a valid grounds for appeal before appealing your grade.

http://www.businessandeconomics.mq.edu.au/new_and_current_students/undergraduate_current_students/how_do_i/grade_appeals/
Special Consideration Policy
The University is committed to equity and fairness in all aspects of its learning and teaching. In stating this commitment, the University recognises that there may be circumstances where a student is prevented by unavoidable disruption from performing in accordance with their ability. A special consideration policy exists to support students who experience serious and unavoidable disruption such that they do not reach their usual demonstrated performance level. The policy is available at:

http://www.mq.edu.au/policy/docs/special_consideration/policy.html

Student Support
Macquarie University provides a range of support services for students. For details, visit http://students.mq.edu.au/support/

Learning Skills
Learning Skills (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
- Ask a Learning Adviser

Student Enquiry Service
For all student enquiries, visit Student Connect at ask.mq.edu.au

Equity Support
Students with a disability are encouraged to contact the Disability Service who can provide appropriate help with any issues that arise during their studies.

IT Help
For help with University computer systems and technology, visit http://informatics.mq.edu.au/help/.

When using the University's IT, you must adhere to the Acceptable Use Policy. The policy applies to all who connect to the MQ network including students.

Graduate Capabilities
Discipline Specific Knowledge and Skills
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 test 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 test
- 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 test 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 test
• 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 test 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 test 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 test
- Case study
- Final Examination

**Research and Practice**

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:


