



ACCG8220

CA - Audit and Risk

Session 2, In person-scheduled-weekday, North Ryde 2026

Department of Accounting and Corporate Governance

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General Information

Unit convenor and teaching staff

Unit Convenor and Lecturer

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Contact via Contact via email

Consultation hours TBC

MPA Course Director

Amy Tung

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Credit points

10

Prerequisites

Admission to MProfAccg and (ACCG6011 and ACCG6014 and ACST6003 and ECON6049 and ACCG8221) NB: Students must successfully complete CA - Ethics and Business module prior to enrolling in this unit. Students should directly enroll in the Ethic and Business module directly with CA ANZ.

Corequisites

Co-badged status

Unit description

This unit extends fundamental knowledge of conducting an audit by examining and applying the relevant Auditing, Assurance and Ethics Standards to various scenarios. It is practical in nature with students required to apply the Standards to different scenarios using simulated case studies. Students will enhance their audit skills by applying them to other assurance engagements.

Important Academic Dates

Information about important academic dates including deadlines for withdrawing from units are available at <https://www.mq.edu.au/study/calendar-of-dates>

Learning Outcomes

On successful completion of this unit, you will be able to:

ULO1: Apply practical and technical skills in the audit of financial statements.

ULO2: Apply professional judgement and professional scepticism in conducting an audit

of financial statements.

ULO3: Evaluate the broad impact of changes in an entity and its environment.

ULO4: Collaborate and communicate with a variety of stakeholders.

General Assessment Information

Late Submission Penalties

If you submit your assessment late, 5% of the total possible marks will be deducted for each day (including weekends), up to 7 days. Submissions more than 7 days late will receive a mark of 0.

Example 1 (out of 100):

If you score 85/100 but submit **20 hours late**, you will lose **5 marks** and receive **80/100**.

Example 2 (out of 30):

If you score 27/30 but submit **20 hours late**, you will lose **1.5 marks** and receive **25.5/30**.

Extensions

Automatic short extension: Some assessments are eligible for automatic short extension. You can only apply for an automatic short extension before the due date.

Special Consideration: If you need more time due to serious issues and for any assessments that are not eligible for Short Extension, you must apply for Special Consideration. Need help? Review the [Special Consideration page](#) for further details.

Assessment Tasks

Name	Weighting	Hurdle	Due	Groupwork/Individual	Short Extension	AI Approach
CA - Written submission 1	20%	No	12 October 2026	Individual and Group	No	Open AI
CA - Workshop	10%	No	22 or 24 October 2026	Individual	No	Open AI
Case study	30%	No	1 November 2026	Individual	No	Open AI
CA - Invigilated examination	40%	Yes	10 November 2026	Individual	No	Observed

CA - Written submission 1

Assessment Type ¹: Professional task

Indicative Time on Task ²: 15 hours

Due: **12 October 2026**

Weighting: **20%**

Groupwork/Individual: Individual and Group

Short extension ³: No

AI Approach: Open AI

Students complete a written submission relating to the topics covered in Weeks 1 to 3.

On successful completion you will be able to:

- Apply practical and technical skills in the audit of financial statements.
- Apply professional judgement and professional scepticism in conducting an audit of financial statements.
- Evaluate the broad impact of changes in an entity and its environment.

CA - Workshop

Assessment Type ¹: Professional task

Indicative Time on Task ²: 15 hours

Due: **22 or 24 October 2026**

Weighting: **10%**

Groupwork/Individual: Individual

Short extension ³: No

AI Approach: Open AI

Students participate in the virtual workshop and collaborate with peers.

On successful completion you will be able to:

- Apply practical and technical skills in the audit of financial statements.
- Apply professional judgement and professional scepticism in conducting an audit of financial statements.
- Evaluate the broad impact of changes in an entity and its environment.
- Collaborate and communicate with a variety of stakeholders.

Case study

Assessment Type ¹: Professional task

Indicative Time on Task ²: 20 hours

Due: **1 November 2026**

Weighting: **30%**

Groupwork/Individual: Individual

Short extension ³: No

AI Approach: Open AI

Students are required to complete a case study which will be submitted via Turnitin on iLearn.

On successful completion you will be able to:

- Apply practical and technical skills in the audit of financial statements.
- Apply professional judgement and professional scepticism in conducting an audit of financial statements.
- Evaluate the broad impact of changes in an entity and its environment.

CA - Invigilated examination

Assessment Type ¹: Examination

Indicative Time on Task ²: 30 hours

Due: **10 November 2026**

Weighting: **40%**

Groupwork/Individual: Individual

Short extension ³: No

AI Approach: Observed

This is a hurdle assessment task (see [assessment policy](#) for more information on hurdle assessment tasks)

The final (hurdle) assessment is an examination. The examination is a summative assessment to assess the extent to which candidates have achieved the subject learning outcomes.

Students are expected to complete and pass the CA final exam to pass the unit.

On successful completion you will be able to:

- Apply practical and technical skills in the audit of financial statements.
- Apply professional judgement and professional scepticism in conducting an audit of financial statements.
- Evaluate the broad impact of changes in an entity and its environment.

¹ If you need help with your assignment, please contact:

- the academic teaching staff in your unit for guidance in understanding or completing this type of assessment
- [Academic Success](#) for academic skills support.

² Indicative time-on-task is an estimate of the time required for completion of the assessment task and is subject to individual variation.

³ An automatic short extension is available for some assessments. Apply through the [Service Connect Portal](#).

Delivery and Resources

Delivery

Students are required to attend a weekly seminar/s (refer to the unit schedule). There are also online learning resources that students are required to engage with to complement the seminars. Seminars are interactive and are designed to facilitate further discussion of concepts covered in online learning resources and their application to practical cases. The timetable for classes can be found on the University website at: <http://www.timetables.mq.edu.au/> Changes to student timetables may only be made through eStudent.

Required and Recommended Texts and/or Materials

Students must complete the required readings to successfully complete learning activities and assessments in this unit. All required readings are assessable. The unit content is based on the International Auditing and Assurance Standards and other pronouncements. Australia-specific guidance is provided in the study guide where relevant. Where a question refers or requires students to provide a reference to a Standard, International Standards, Australian Standards or New Zealand standards can be used. Candidates are required to choose and apply one set of Standards throughout the subject - either International Standards or Australian Standards.

The Audit and Analytics Study Guide e-book published by Chartered Accountants Australia and New Zealand is available for access via theVitalSource platform, and once purchased will sit within the CA ANZ digital bookshelf.

Relevant standards may be accessed via the following links:

auasb.gov.au/standards-guidance/

www.iaasb.org/standards-pronouncements

www.ethicsboard.org/standards-pronouncements

Recommended Links to further recommended readings to extend student learning are provided via CA ANZ My Capability.

Technology Used and Required

Students will need access to a personal computer and the internet to review and complete online learning activities and resources, as well as completing and make submissions for the assessment tasks in this Unit. Further information on any specific technology requirements will be made available on the unit iLearn site. The unit iLearn can be found at: [http://iLearn.mq.edu.a](http://iLearn.mq.edu.au)
[u](http://iLearn.mq.edu.au)

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

What is required to complete this unit satisfactorily

Students are required to attempt all assessments, pass the final examination and pass the subject overall to complete this unit satisfactorily.

Unit Schedule

Week	Week Commencing	Chapter and topics	Assessment	No of seminars
1	14 September	1. Plan the audit 1.1 Audit and assurance overview 1.2 Audit quality and pre-engagement activities 1.3 Risk assessment		2 x 3 hrs
2	21 September	1. Plan the audit 1.3 Risk assessment (cont.) 1.4 Audit plan		1 x 3hrs
3	28 September	1. Plan the audit 1.5 Internal controls		2 x 3hrs
4	5 October	2. Perform the audit 2.1 Tests of controls	CA assessment 1 Available 7 Oct, due 12 October 2026	1 x 3hrs
5	12 October	2. Perform the audit 2.2 Substantive testing	CA assessment 1 Available 7 Oct, due 12 October 2026	2 x 3hrs
6	19 October	2. Perform the audit 2.3 Data analytics 2.4 Key audit area 2.5 Using the work of others	CA assessment 2 Workshop on 22 or 24 October 2026	2 x 3hrs
7	26 October	3. Finalise the audit 3.1 Completing the audit	MQ assessment Due 1 November 2026	2 x 3hrs
8	2 November	3. Finalise the audit 3.2 Audit opinion and auditor's reports		1 x 3hrs
9			CA Assessment 3 Invigilated examination on 10 November 2026	Nil
				Total 39 hours

Policies and Procedures

Macquarie University policies and procedures are accessible from [Policy Central \(https://policies.mq.edu.au\)](https://policies.mq.edu.au). Students should be aware of the following policies in particular with regard to Learning and Teaching:

- [Academic Appeals Policy](#)
- [Academic Integrity Policy](#)
- [Academic Progression Policy](#)
- [Assessment Policy](#)
- [Fitness to Practice Procedure](#)
- [Assessment Procedure](#)
- [Complaints Resolution Procedure for Students and Members of the Public](#)
- [Special Consideration Policy](#)

Students seeking more policy resources can visit [Student Policies \(https://students.mq.edu.au/support/study/policies\)](https://students.mq.edu.au/support/study/policies). It is your one-stop-shop for the key policies you need to know about throughout your undergraduate student journey.

To find other policies relating to Teaching and Learning, visit [Policy Central \(https://policies.mq.edu.au\)](https://policies.mq.edu.au) and use the [search tool](#).

Student Code of Conduct

Macquarie University students have a responsibility to be familiar with the Student Code of Conduct: <https://students.mq.edu.au/admin/other-resources/student-conduct>

Results

Results published on platform other than [eStudent](#), (eg. iLearn, Coursera etc.) 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 connect.mq.edu.au or if you are a Global MBA student contact globalmba.support@mq.edu.au

Academic Integrity

At Macquarie, we believe [academic integrity](#) – honesty, respect, trust, responsibility, fairness and courage – is at the core of learning, teaching and research. We recognise that meeting the expectations required to complete your assessments can be challenging. So, we offer you a range of resources and services to help you reach your potential, including free [online writing and maths support](#), [academic skills development](#) and [wellbeing consultations](#).

Student Support

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

Academic Success

[Academic Success](#) provides resources to develop your English language proficiency, academic writing, and communication skills.

- [Ask a Study Coach](#)
- [Access StudyWISE](#)
- [Upload an assignment to Studiosity](#)
- [Complete the Academic Integrity Module](#)

The Library provides online and face to face support to help you find and use relevant information resources.

- [Subject and Research Guides](#)
- [Ask a Librarian](#)

Student Services and Support

Macquarie University offers a range of [Student Support Services](#) including:

- [IT Support](#)
- [Accessibility and disability support](#) with study
- Mental health [support](#)
- [Safety support](#) to respond to bullying, harassment, sexual harassment and sexual assault
- [Social support including information about finances, tenancy and legal issues](#)
- [Student Advocacy](#) provides independent advice on MQ policies, procedures, and processes

Student Enquiries

Got a question? Ask us via the [Service Connect Portal](#), or contact [Service Connect](#).

IT Help

For help with University computer systems and technology, visit <https://students.mq.edu.au/support/technology/service-desk>.

When using the University's IT, you must adhere to the [Acceptable Use of IT Resources Policy](#). The policy applies to all who connect to the MQ network including students.

Changes from Previous Offering

The unit has been updated to align with changes made to the CA Program. In particular, the subject name has changed from 'Audit and Risk' to 'Audit and Analytics', reflecting a shift from generalised risk frameworks toward data-driven audit methodologies and analytical tools, and relevant updates to the subject content.

Unit information based on version 2026.03 of the [Handbook](#)