ACCG340
Auditing and Assurance Services
S1 Evening 2015
Dept of Accounting & Corporate Governance

Contents

General Information .................................................. 2
Learning Outcomes .................................................. 3
General Assessment Information ................................. 3
Assessment Tasks ................................................... 4
Delivery and Resources ............................................. 10
Unit Schedule ......................................................... 11
Learning and Teaching Activities ............................... 14
Policies and Procedures ............................................ 14
Graduate Capabilities ............................................... 15
Changes from Previous Offering ............................... 18
Research and Practice, Global and Sustainability ........... 18

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https://unitguides.mq.edu.au/unit_offerings/47556/unit_guide/print
General Information

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Credit points
3

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

Corequisites

Co-badge 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 https://www.mq.edu.au/study/calendar-of-dates

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

- 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

General Assessment Information

<table>
<thead>
<tr>
<th>Activities</th>
<th>Hours</th>
</tr>
</thead>
<tbody>
<tr>
<td>1 Weekly Seminars</td>
<td>39</td>
</tr>
<tr>
<td>2 Assessment Task 1 (Assessed Coursework)</td>
<td>20</td>
</tr>
<tr>
<td>3 Assessment Task 2 (Class Test)</td>
<td>20</td>
</tr>
</tbody>
</table>
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 3-12</td>
</tr>
<tr>
<td>Class test</td>
<td>20%</td>
<td>Week 6</td>
</tr>
<tr>
<td>Case study</td>
<td>20%</td>
<td>11 May and 18 May 2015</td>
</tr>
<tr>
<td>Final Examination</td>
<td>40%</td>
<td>University Examination Period</td>
</tr>
</tbody>
</table>

Assessed coursework

Due: **Weeks 3-12**

Weighting: **20%**

Students are required to complete regular activities consisting of homework questions (worth 8%) and quizzes (worth 12%). 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.

**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. Students should note, in particular, that zero (0) marks will be awarded for non-submission, late submission, submission of an incorrect file, or a non-original submission, including submission of work that bears close resemblance to response guides from prior sessions or from the textbook publisher.

2. **Quizzes**: Every multiple choice question in each quiz will have only one (1) correct answer.

**Submission**

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

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. **Quizzes**: Links to each quiz will be available in the Weeks 3, 9 and 12 folders on iLearn. Quizzes may only be attempted once. Quizzes will be automatically submitted at the conclusion of the duration allowed for each quiz if a student does not submit their attempt within this time. Students must ensure that they have a stable internet connection and uninterrupted time to complete each quiz in one seating. Students are encouraged to complete the quiz using University computers if they are unable to ensure this from home.

**Extensions and Penalties**

No extensions will be granted.

Students who do not make a homework submission or complete a quiz by 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.

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

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

On successful completion you will be able to:

- 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: **Week 6**

Weighting: **20%**

A 50 minutes class test (+ 10 minutes reading time) will be held in **Week 6 seminar**. 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 5 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. Photocopied notes are not allowed. 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 class test.

Criteria and standards

The class test 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 class test.

Submission

The class test will be held in Week 6 seminar. Please note that students MUST attend their registered seminar to take the class test.

Extensions and Penalties

No extensions will be granted. Students who do not sit the class test in Week 6 seminar 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. In these cases, a supplementary class 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 class test. As per the Disruption to Studies Procedure, students are also advised that the time and date, deadline or format of the supplementary class 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 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 class test. The class test is a confidential document, and class test scripts may not be retained by students.

On successful completion you will be able to:

• 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: 11 May and 18 May 2015
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 11 May 2015. Submissions for the individual component must be made to Turnitin on iLearn by 5pm on Monday 18 May 2015. 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 96 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. It is aimed to have the case study marked and returned to students within 3 weeks after submission.

On successful completion you will be able to:

- 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.

**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.

Students will be allowed to take one double-sided A4 sheet of handwritten notes into the final examination. Photocopies notes are not allowed. 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.

**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](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.

On successful completion you will be able to:

- 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

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 specified 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 27 February 2015. 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 may be useful as additional 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

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, it is expected that students in this course are independent learners who assume personal responsibility for their learning and undertake a pro-active approach to addressing any deficiencies in their understanding of the course material through independent research and inquiry and through consultations with peers and instructors as appropriate. A detailed learning approach is provided in the Weekly Seminar Guide available on iLearn.

### Unit Schedule

<table>
<thead>
<tr>
<th>Wk</th>
<th>Topics</th>
<th>Commencing</th>
<th>Materials</th>
<th>Std/Guid</th>
</tr>
</thead>
</table>
| 1  | Course overview  
Introduction to auditing and assurance services | 23 February | MBRS p.2  
LCCR Chapter 1 and pp. 250-269. | ASA 101  
ASA 200 |
<table>
<thead>
<tr>
<th>Week</th>
<th>Topics</th>
<th>Date</th>
<th>References</th>
<th>Resources</th>
</tr>
</thead>
<tbody>
<tr>
<td>2</td>
<td>Planning the audit</td>
<td>2 March</td>
<td>MBRS pp. 2-7, 57</td>
<td>ASA 210</td>
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<tr>
<td></td>
<td>Audit documentation</td>
<td></td>
<td>LCCR pp. 269-271, 316-327, 346-353, 399-402, 417-423, 435-441</td>
<td>ASA 220</td>
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<td></td>
<td>Materiality</td>
<td></td>
<td>Ellifsen &amp; Messier (2013)**</td>
<td>ASA 230</td>
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<tr>
<td>3</td>
<td>Understanding the entity and risk assessment</td>
<td>9 March</td>
<td>MBRS pp. 3-7, 38</td>
<td>ASA 240</td>
</tr>
<tr>
<td></td>
<td>Considering the risk of fraud</td>
<td></td>
<td>LCCR pp. 327-345, 372-374, 490-493</td>
<td>ASA 250</td>
</tr>
<tr>
<td></td>
<td>Other risk considerations</td>
<td></td>
<td></td>
<td>ASA 300</td>
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<td></td>
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<td></td>
<td></td>
<td>ASA 320</td>
</tr>
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<td>4</td>
<td>Financial statement assertions</td>
<td>16 March</td>
<td>MBRS pp. 34-38, 55-56</td>
<td>ASA 315</td>
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<td></td>
<td>Tests of controls</td>
<td></td>
<td></td>
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<tr>
<td>5</td>
<td>Audit evidence</td>
<td>23 March</td>
<td>MBRS pp. 54-57</td>
<td>ASA 315</td>
</tr>
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<td></td>
<td>Audit strategy</td>
<td></td>
<td></td>
<td>ASA 500</td>
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<td>ASA 505</td>
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<td>6</td>
<td>CLASS TEST†</td>
<td>30 March</td>
<td>MBRS pp. 5-6, 56-57, 114</td>
<td>ASA 520</td>
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<td></td>
<td>Analytical procedures</td>
<td></td>
<td>LCCR pp. 333, 354-355, 496-497</td>
<td></td>
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<tr>
<td></td>
<td></td>
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<td></td>
<td>MID-SEMESTER BREAK</td>
</tr>
<tr>
<td>7</td>
<td>Audit sampling</td>
<td>20 April</td>
<td>LCCR pp. 528-543, 434, 464-465, 680-682</td>
<td>ASA 530</td>
</tr>
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<td></td>
<td>Using the work of others</td>
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<td>ASA 600</td>
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<td>ASA 610</td>
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<td></td>
<td>ASA 620</td>
</tr>
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<td>8</td>
<td>Governance and the auditor</td>
<td>27 April</td>
<td>MBRS pp. 175-177</td>
<td>ASA 315</td>
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<td></td>
<td>Audit committees</td>
<td></td>
<td>LCCR Chapter 2 (exclude pp. 71-83)</td>
<td>ASA 610</td>
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<td></td>
<td>Internal auditing</td>
<td></td>
<td>Cohen, Krishnamoorthy &amp; Wright (2004)**</td>
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<td>Soh &amp; Martinov-Bennie (2011)**</td>
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<td>Soh &amp; Martinov-Bennie (2015)**</td>
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<tr>
<td>Day</td>
<td>Topic</td>
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</tbody>
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| 9   | IT systems: Internal control  
IT systems: Substantive testing  
E-commerce environment and audit implications |
| 4 May | MBRS pp. 84-90  
LCCR pp. 468-476, 503-506  
ABSFEB Chapter 11** |
| 10  | Completing the audit  
Subsequent events  
Going concern  
Audit reporting |
| 11 May | MBRS pp. 37, 114-121  
LCCR Chapter 18 and Chapter 7 |
| 11   | Auditors' legal liability  
Professional ethics and auditor independence  
Audit quality |
| 18 May | MBRS pp. 170-175  
LCCR Chapter 3 and Chapter 5  
IAASB (2014)**  
ICAA (2014)** |
| 12  | Public sector auditing  
Other assurance services  
Current issues |
| 25 May | MBRS pp. 142-147  
LCCR Chapter 4 and pp. 71-83  
Martinov-Bennie, Frost & Soh (2012)** |
| 13  | Course review and revision |
| 1 June | |


† The test will be held in the seminar in Week 6. Students MUST attend their registered seminar to take the class test.
Learning and Teaching Activities

Seminars

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.

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:

Academic Honesty Policy http://mq.edu.au/policy/docs/academic_honesty/policy.html
Disruption to Studies Policy http://www.mq.edu.au/policy/docs/disruption_studies/policy.html The Disruption to Studies Policy is effective from March 3 2014 and replaces the Special Consideration Policy.

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/

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/

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 Services and 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.

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

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
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

**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

Changes from Previous Offering

The following changes have been introduced since the last offering of this unit: - Minor amendments to the timing of course delivery and assessment tasks. - Content has been updated where there have been developments in research and practice in Australia and internationally e.g. ASX Corporate Governance Council Guidelines, ASIC inspection program, integrated reporting, etc.

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.


