



ACCG925

Auditing and Assurance Services

S2 Evening 2019

Dept of Accounting & Corporate Governance

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Disclaimer

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General Information

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Credit points

4

Prerequisites

(ACCG611 or ACCG861) and (admission to MAccg or MAccg(Adv) or MAcc(Prof) or MAcc(CPA) or MAcc(Prof)MCom or MCom or MIntAccg)

Corequisites

Co-badged status

Unit description

This unit examines the process of auditing and the concepts which are required in the practice. Although the focus of attention is on audits of financial reports undertaken in compliance with the Corporations Act 2001, reference is also made to other forms of audit and assurance. Students will be required to exercise judgement in order to identify and assess risks of material misstatement, to develop audit procedures that respond to those risks, and to form an opinion on the financial report based on the audit evidence obtained. The unit is both practical and theoretical, with students required to apply their knowledge to discussing cases developed from practice. Students will also be exposed to current research and contemporary issues in auditing and assurance.

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:

Understand and apply the requirements for the audit function within the context of the current audit legislation, ethical and regulatory frameworks.

Analyse case-based scenarios, including real life case studies, and perform appropriate risk analysis, internal control assessment, design sufficient and appropriate audit procedures (tests of control and substantive tests) including the use of computer assisted audit techniques (CAATs) and data analytics in response to risks identified.

Evaluate audit evidence and determine the appropriate audit opinion.

Research and critique current developments in audit practice. Articulate and justify views expressed.

Develop capacity for effective collaboration and communication.

General Assessment Information

What is required to pass the Unit?

To achieve a passing grade for the unit students MUST: Obtain an overall passing mark of 50.

Turnitin

All text based assessments must be submitted through Turnitin as per instructions provided in the unit guide. It is the student's responsibility to ensure that work is submitted correctly prior to the due date. No hard copies of assessments will be accepted and only Turnitin records will be taken as records of submission.

Multiple submissions may be possible in some units via Turnitin prior to the final due date and time of an assessment task and originality reports may be made available to students to view and check their work. All identified matching text will be reconsidered carefully. Students should note that the system will not immediately produce the similarity score on a second or subsequent submission - it approximately takes 24 hours for the report to be generated. This may be after the due date so students should plan any resubmissions carefully. Please refer to these instructions on how to submit your assignment through Turnitin and access similarity reports and feedback provided by teaching staff. Should you have questions about Turnitin or experience issues submitting through the system, you must inform your unit coordinator immediately. If the issue is technical in nature may also lodge OneHelp Ticket, refer to the IT help page.

It is the responsibility of the student to retain a copy of any work submitted. Students must produce these documents upon request. Copies should be retained until the end of the grade appeal period each term. In the event that a student is asked to produce another copy of work submitted and is unable to do so, they may be awarded zero (0) for that particular assessment task.

What are the expectations and workload?

Students are expected to spend 150 hours working on this unit. As a guide a student should spend these approximate amounts of time on each of the following activities:

Activities	Hours
Weekly seminars	36
Mid-semester test	20
Case study group assignment	20
Video presentation	16
Readings/self-study	28
Final exam	30
Total	150

Are there other relevant policies and procedures?

Please refer to the Policies and Procedures section below.

Assessment Tasks

Name	Weighting	Hurdle	Due
<u>Mid-semester test</u>	20%	No	9 September 2019 (Week 7)
<u>Case Study Group Assignment</u>	15%	No	4pm Tuesday 1 October (Week 8)
<u>Video Presentation</u>	15%	No	Week 12 Seminar
<u>Final Examination</u>	50%	No	University examination period

Mid-semester test

Due: **9 September 2019 (Week 7)**

Weighting: **20%**

There will be a 40 minutes mid-semester test (20%) held on Monday 9 September in Week 7. You are required to attend and complete the mid-semester test on Monday 9 September between 5-7pm. The location and final timing of the mid-semester test will be made available on iLearn by Week 4. No calculators, dictionaries, books, or other materials or aids are permitted in the mid-semester test. The mid-semester test will take place instead of the regular seminar in Week 7.

The mid-semester test will consist of short answer and multiple choice questions. The purpose of the mid-semester test is to provide timely feedback to students on their progress during the course and to encourage students to actively engage with the material covered in the Unit. Feedback will be provided by your seminar leader in your seminar in Week 8.

Criteria and standards

The tests will be marked based on the appropriate application of knowledge and skills to short answer and multiple choice questions.

Submission

The mid-semester test will be held in Week 7. Please note that there are no seminars scheduled in Week 7. Students **MUST** make themselves available to take the mid-semester test on 9 September between 5-7pm at a venue to be announced by Week 4. These details together with seating instructions will be provided to students on iLearn.

Extensions and Penalties

No extensions will be granted. Students who do not sit the mid-semester test 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. A supplementary mid-semester test will be held in Week 8. Students are advised that once a determination is made on their Special Consideration application, they may not withdraw their notification and must submit themselves to partake in the supplementary test.

As per the Special Consideration Policy, students are also advised that the time and date,

deadline or format of the supplementary mid-semester test as a result of Special Consideration 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 mid-semester test satisfactorily

Students will be expected to undertake self-study study activities in preparation for the mid-semester test. It is expected that students spend approximately 20 hours of study for the mid-semester test. We will endeavour to mark and provide feedback to students in Week 8 seminars. Opportunity for review of test scripts will be available in special consultation time slots that will be available in Weeks 9 and 10. Students will be notified in Week 8 of review days/times and registration procedures. The test scripts are confidential documents, and test scripts may not be retained by students.

On successful completion you will be able to:

- Understand and apply the requirements for the audit function within the context of the current audit legislation, ethical and regulatory frameworks.
- Analyse case-based scenarios, including real life case studies, and perform appropriate risk analysis, internal control assessment, design sufficient and appropriate audit procedures (tests of control and substantive tests) including the use of computer assisted audit techniques (CAATs) and data analytics in response to risks identified.

Case Study Group Assignment

Due: **4pm Tuesday 1 October (Week 8)**

Weighting: **15%**

Students are required to complete a case study group assignment worth 15%. Details regarding the nature of the assignment and its requirements are available on iLearn in the Assignment Brief.

Criteria and standards

The properties on which the assessment task will be assessed are as follows:

1. Application of knowledge and skills to questions relating to auditing literature
2. Quality of reasoning and appropriate analysis of auditing literature
3. Quality of communication and presentation of the assignment

A grading rubric providing expected standards for this assessment task is provided on iLearn in the Assessment Guide and the Assessment Brief.

Submission

Submission of the case study group assignment must be made to Turnitin on iLearn by **4pm Tuesday 1 October (Week 8)**. Self and peer assessment forms for the assignment are to be

completed individually and submitted in person in the seminar in Week 9.

Detailed submission instructions are provided in the Assignment Brief that is available on iLearn. 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.

There will be a deduction of 10% of the total available marks made from the total awarded mark for each 24 hour period or part thereof that the submission is late (for example, 25 hours late in submission - 20% penalty). This penalty does not apply for cases in which an application for Special Consideration is made and approved. No submissions will be accepted after feedback for the assessment task has been provided.

There will be a deduction of 25% of the total available marks made from the total awarded mark for the case study group 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.

Parts of any submission that exceed the page/word limit will **not be marked**. The word limits include all templates, tables, images and diagrams, but do not include appendices and references. Whilst appendices may be provided to support particular facets of the assignment, the information provided within appendices is not assessed and does not contribute towards the mark for the assignment.

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 case study group assignment 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.

On successful completion you will be able to:

- Understand and apply the requirements for the audit function within the context of the current audit legislation, ethical and regulatory frameworks.
- Analyse case-based scenarios, including real life case studies, and perform appropriate risk analysis, internal control assessment, design sufficient and appropriate audit procedures (tests of control and substantive tests) including the use of computer assisted audit techniques (CAATs) and data analytics in response to risks identified.
- Evaluate audit evidence and determine the appropriate audit opinion.
- Research and critique current developments in audit practice. Articulate and justify views

expressed.

- Develop capacity for effective collaboration and communication.

Video Presentation

Due: **Week 12 Seminar**

Weighting: **15%**

This assessment requires you to deliver a presentation worth 15% of your final grade. It is due in your Week 12 seminar. It is marked individually so each student's contribution should be identifiable. All presenters must attend the seminar, otherwise the student will be awarded zero (0) marks for this assessment task.

Task Overview & Submission

You are required to complete a presentation in the same groups you completed your case study group assignment with. It is expected that your video presentation will not exceed 5 minutes for a group of 4 students (6 minutes for a group of 5 students) with all team members speaking and on camera for a minimum of 1 minute. The questions that you and your group are required to discuss in the video are provided in the Assignment Brief on iLearn.

The completed video presentation is due in Week 12 and is to be presented in the seminar to all students. Please bring your video on a USB or upload it to Youtube. You are required to provide a copy of your presentation to your seminar leader.

Extensions and Penalties

Not applicable - undertaken in class. Students that do not present their video in Week 12 will be awarded a mark of zero (0) for the assessment task, except for cases in which the Unit Convenor approves an alternative assessment task. An alternative assessment task will only be considered if it meets the following criteria:

1. Students read the policy on Special Consideration. Students must read the policy to ensure that the criteria are met prior to submitting their request.
2. Students must submit a Special Consideration prior to the seminar when the presentation is due through ask.mq.edu.au with the reason for the non-attendance.

No late presentations will be accepted, except for cases in which an application for Special Consideration is made and approved.

Criteria and Standards

A marking criteria is available on iLearn in the Assessment Guide and the Assignment Brief.

What is required to complete the video presentation satisfactorily

Students are expected to undertake independent and collaborative research, study and discussion for the video presentation. It is expected that students spend approximately 16 hours in completing this assessment task.

On successful completion you will be able to:

- Analyse case-based scenarios, including real life case studies, and perform appropriate risk analysis, internal control assessment, design sufficient and appropriate audit procedures (tests of control and substantive tests) including the use of computer assisted audit techniques (CAATs) and data analytics in response to risks identified.
- Evaluate audit evidence and determine the appropriate audit opinion.
- Research and critique current developments in audit practice. Articulate and justify views expressed.
- Develop capacity for effective collaboration and communication.

Final Examination

Due: **University examination period**

Weighting: **50%**

A two (2) hour closed book 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. The examination will cover topics across the entire unit. Further information regarding the format of the final examination will be made available during Week 13.

In relation to the criteria and standards for grading, the final examination will be marked based on the appropriate application of knowledge and skills to case based, short answer and multiple choice questions. Students must achieve 50% in total for all assessments in aggregate to receive a passing grade in this unit. Students are expected to spend approximately 30 hours of study for the final examination.

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 Considerations process for the Final Examination, the Supplementary Examination will be scheduled as per the determination of the Faculty. The Supplementary Examination will be of the similar format to the Final Examination.

A student may withdraw their Special Considerations 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 Special Considerations and must submit themselves to partake in the Supplementary Examination.

On successful completion you will be able to:

- Understand and apply the requirements for the audit function within the context of the current audit legislation, ethical and regulatory frameworks.
- Analyse case-based scenarios, including real life case studies, and perform appropriate risk analysis, internal control assessment, design sufficient and appropriate audit

procedures (tests of control and substantive tests) including the use of computer assisted audit techniques (CAATs) and data analytics in response to risks identified.

- Evaluate audit evidence and determine the appropriate audit opinion.
- Research and critique current developments in audit practice. Articulate and justify views expressed.

Delivery and Resources

Students are required to attend three hours of face-to-face teaching per week in the form of a three hour seminar. It should be emphasized that attendance at the seminars is a necessary but not sufficient condition for adequate examination preparation.

Each week all students should study the relevant materials prescribed and attempt the assigned seminar questions PRIOR to attending the class, and participate in class discussions regarding the concepts and their application in practical cases. The weekly reading and questions guide for the semester will be available before the session starts. Weekly seminar slides will also be available before the session starts.

Each seminar will comprise a presentation by the seminar leader. The presentation aims to cover the key concepts of the unit material set for that week and is critical to the coverage and understanding of the unit content. The presentation will be complemented by working through the practical seminar questions and readings set for that week. When working through these questions it is expected that seminar participants will contribute to the discussion and raise particular issues or problems that they have had with the seminar questions. Remember that answers to these questions are not easily bracketed as “right” or “wrong” but are the product of a logical and well-structured analysis.

Although each seminar focuses on different aspect of the audit process, the students are expected to understand the overall audit process and integrate different aspects covered over the session.

Please note that solutions to the weekly seminar assigned questions will not be made available to students. Therefore it is imperative that students attend the weekly seminar in order to correct their work and to clarify any issues they may have in understanding the material assigned.

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 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 accg925@mq.edu.au.

Student enrolments must be finalised by the end of Week 1. No further changes may be made after this date.

Resources

Required and Recommended Texts

The **required texts** for the Unit are as follows:

Martinov-Bennie, N., Soh, D & Frohbus, K (2017) *Auditing and Assurance: A Case Studies Approach*, 7th Edition, LexisNexis Butterworths, Sydney, Australia.

And

Gay, G. and Simnett, R. (2018) *Auditing & Assurance Services in Australia*, 7th Edition, McGraw-Hill Education (Australia) Pty Ltd, Sydney, NSW.

(These texts can be purchased from the Co-Op Bookshop)

Additional recommended readings will be made available on the Unit webpage. Students are also encouraged to read relevant standards and guidance which are available online at <http://www.augasb.gov.au> (ASAs, ASQC, ASRS, and AGS) and <http://www.apesb.org.au> (APES).

The following texts are **recommended** as additional references:

Arens, A., Best, P., Shailer, G., Fielder, B., Elder, R. and Beasley, M. (2017) *Auditing, Assurance Services and Ethics in Australia*, 10th Edition, Pearson, Sydney, Australia.

Moroney, R., Campbell, F. and Hamilton, J. (2017) *Auditing: A practical approach*, 3rd Edition, John Wiley & Sons Australia Ltd, Brisbane, Australia.

Technology Used and Required

Students will need access to a personal computer and the internet to obtain seminar slides, reading and homework guide, assessment details and notices from the ACCG925 iLearn site, as well as to complete and make submissions for the assessment tasks in this Unit.

The iLearn site for this unit can be found at: <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.

Unit Schedule

Wk	Topics	Week Commencing
1	Introduction to auditing and assurance services	29 July
2	Planning the audit Audit documentation Materiality	5 August
3	Understanding the entity and risk assessment Considering the risk of fraud Other risk considerations	12 August

4	Financial report assertions Internal controls Tests of controls	19 August
5	Audit evidence Substantive tests Audit procedures in response to assessed risks Audit strategy	26 August
6	Analytical procedures Audit sampling Using the work of others	2 September
7†	MID-SEMESTER TEST	9 September
	MID-SEMESTER BREAK	
8	IT systems: Internal control and tests of controls Case Study Group Assignment due 4pm	30 September
9	IT systems: Substantive testing E-commerce environment and audit implications Data analytics	7 October
10	Completing the audit Subsequent events Going concern Audit reporting	14 October
11	Professional ethics and auditor independence Auditor liability Audit quality Corporate governance, Audit committees, Internal auditing Other assurance services, Public sector auditing and assurance	21 October
12	Video Presentations in seminar	28 October
13	Course review and revision	4 November

There are no seminars in Week 7. Students MUST make themselves available between 5 - 7pm on 10 September to take the mid-semester test. Details on the mid-semester test and the test venue will be available on iLearn by Week 4.

Policies and Procedures

Macquarie University policies and procedures are accessible from [Policy Central \(https://staff.mq.edu.au/work/strategy-planning-and-governance/university-policies-and-procedures/policy-central\)](https://staff.mq.edu.au/work/strategy-planning-and-governance/university-policies-and-procedures/policy-central). 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](#)
- [Grade Appeal Policy](#)
- [Complaint Management Procedure for Students and Members of the Public](#)
- [Special Consideration Policy](#) (**Note:** *The Special Consideration Policy is effective from 4 December 2017 and replaces the Disruption to Studies Policy.*)

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

If you would like to see all the policies relevant to Learning and Teaching visit [Policy Central \(https://staff.mq.edu.au/work/strategy-planning-and-governance/university-policies-and-procedures/policy-central\)](https://staff.mq.edu.au/work/strategy-planning-and-governance/university-policies-and-procedures/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/study/getting-started/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 ask.mq.edu.au or if you are a Global MBA student contact globalmba.support@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

If you are a Global MBA student contact globalmba.support@mq.edu.au

IT Help

For help with University computer systems and technology, visit http://www.mq.edu.au/about_us/offices_and_units/information_technology/help/.

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.

Graduate Capabilities

PG - Capable of Professional and Personal Judgment and Initiative

Our postgraduates will demonstrate a high standard of discernment and common sense in their professional and personal judgment. They will have the ability to make informed choices and decisions that reflect both the nature of their professional work and their personal perspectives.

This graduate capability is supported by:

Learning outcomes

- Analyse case-based scenarios, including real life case studies, and perform appropriate risk analysis, internal control assessment, design sufficient and appropriate audit procedures (tests of control and substantive tests) including the use of computer assisted audit techniques (CAATs) and data analytics in response to risks identified.
- Evaluate audit evidence and determine the appropriate audit opinion.
- Research and critique current developments in audit practice. Articulate and justify views expressed.
- Develop capacity for effective collaboration and communication.

Assessment tasks

- Mid-semester test

- Case Study Group Assignment
- Video Presentation
- Final Examination

PG - Discipline Knowledge and Skills

Our postgraduates will be able to demonstrate a significantly enhanced depth and breadth of knowledge, scholarly understanding, and specific subject content knowledge in their chosen fields.

This graduate capability is supported by:

Learning outcomes

- Understand and apply the requirements for the audit function within the context of the current audit legislation, ethical and regulatory frameworks.
- Analyse case-based scenarios, including real life case studies, and perform appropriate risk analysis, internal control assessment, design sufficient and appropriate audit procedures (tests of control and substantive tests) including the use of computer assisted audit techniques (CAATs) and data analytics in response to risks identified.
- Evaluate audit evidence and determine the appropriate audit opinion.
- Research and critique current developments in audit practice. Articulate and justify views expressed.

Assessment tasks

- Mid-semester test
- Case Study Group Assignment
- Video Presentation
- Final Examination

PG - Critical, Analytical and Integrative Thinking

Our postgraduates will be capable of utilising and reflecting on prior knowledge and experience, of applying higher level critical thinking skills, and of integrating and synthesising learning and knowledge from a range of sources and environments. A characteristic of this form of thinking is the generation of new, professionally oriented knowledge through personal or group-based critique of practice and theory.

This graduate capability is supported by:

Learning outcomes

- Analyse case-based scenarios, including real life case studies, and perform appropriate risk analysis, internal control assessment, design sufficient and appropriate audit procedures (tests of control and substantive tests) including the use of computer

assisted audit techniques (CAATs) and data analytics in response to risks identified.

- Evaluate audit evidence and determine the appropriate audit opinion.
- Research and critique current developments in audit practice. Articulate and justify views expressed.
- Develop capacity for effective collaboration and communication.

Assessment tasks

- Mid-semester test
- Case Study Group Assignment
- Video Presentation
- Final Examination

Changes from Previous Offering

The following are the key changes from the previous offering of this unit:

- Update and refinement of teaching materials, content and assessment material

Research and Practice, Global and Sustainability

This unit exposes students to research by Macquarie University researchers:

- Martinov-Bennie, N., Soh, D. S. B. and Tweedie, D. (2015). "An investigation into the roles, characteristics, expectations and evaluation practices of audit committees." *Managerial Auditing Journal*, 30(8/9): 727-755. Available at: <http://www.emeraldinsight.com/doi/abs/10.1108/MAJ-05-2015-1186>. [Accessed 27 January 2018]
- Soh, D. S. B. and Martinov-Bennie, N. (2011). "The internal audit function: Perceptions of internal audit roles, effectiveness, and evaluation." *Managerial Auditing Journal* 26(7): 605-622. Available at: <http://www.emeraldinsight.com/journals.htm?articleid=1941466>. [Accessed 27 January 2018]

This unit exposes students to research from external sources:

- Eilifsen, A. and Messier Jr., W. F. (2015). "Materiality Guidance of the Major Auditing Firms." *Auditing: A Journal of Practice & Theory*, 34(2): 3-26. Available at: <http://ssrn.com/abstract=2274845>. [Accessed 27 January 2018]
- Cohen, J., Krishnamoorthy, G. and Wright, A. (2004). "The Corporate Governance Mosaic and Financial Reporting Quality." *Journal of Accounting Literature* 23: 87-152. Available at: <http://papers.ssrn.com/abstract=1086743> [Accessed 27 January 2018]

This unit introduces students to topical issues and developments in the auditing profession in Australia and internationally, including through exposure to the following resources:

- ASX Corporate Governance Council (CGC) (2014). "Corporate Governance Principles and Recommendations", 3rd Edition, Australian Securities Exchange, Sydney. Available at: <http://www.asx.com.au/regulation/corporate-governance-council.htm> [Accessed 27 January 2018]
- International Auditing and Assurance Standards Board (IAASB) (2016). "Exploring the Growing Use of Technology in the Audit, with a Focus on Data Analytics", International Federation of Accountants (IFAC), New York. Available at: <http://www.ifac.org/publications-resources/exploring-growing-use-technology-audit-focus-data-analytics>. [Accessed 27 January 2018]
- International Auditing and Assurance Standards Board (IAASB) (2014). "A Framework for Audit Quality: Key Elements that Create an Environment for Audit Quality", International Federation of Accountants (IFAC), New York. Available at: <http://www.ifac.org/publications-resources/framework-audit-quality-key-elements-create-environment-audit-quality>. [Accessed 27 January 2018]
- Federation of European Accountants (FEE) (2014). "Opening a discussion: The Future of Audit and Assurance." FEE, Belgium. Available at: <https://www.accountancyeurope.eu/publications/opening-a-discussion-the-future-of-audit-and-assurance/> [Accessed 27 January 2018]

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.