

## 306-666 Advanced Auditing and Assurance Services

<b>Credit Points:</b>	12.50
<b>Level:</b>	9 (Graduate/Postgraduate)
<b>Dates &amp; Locations:</b>	2009, This subject commences in the following study period/s: Semester 1, - Taught on campus.
<b>Time Commitment:</b>	Contact Hours: One 3-hour seminar per week (Semester 1). Total Time Commitment: Not available
<b>Prerequisites:</b>	Acceptance into the Master of Accounting; or 306-685 Auditing and Assurance Services (or equivalent).
<b>Corequisites:</b>	None
<b>Recommended Background Knowledge:</b>	None
<b>Non Allowed Subjects:</b>	None
<b>Core Participation Requirements:</b>	<p>&lt;p&gt;For the purposes of considering request for Reasonable Adjustments under the Disability Standards for Education (Cwth 2005), and Student Support and Engagement Policy, academic requirements for this subject are articulated in the Subject Overview, Learning Outcomes, Assessment and Generic Skills sections of this entry.&lt;/p&gt;         &lt;p&gt;It is University policy to take all reasonable steps to minimise the impact of disability upon academic study, and reasonable adjustments will be made to enhance a student's participation in the University's programs. Students who feel their disability may impact on meeting the requirements of this subject are encouraged to discuss this matter with a Faculty Student Adviser and Student Equity and Disability Support: &lt;a href="http://services.unimelb.edu.au/disability"&gt;http://services.unimelb.edu.au/disability&lt;/a&gt;&lt;/p&gt;</p>
<b>Coordinator:</b>	Mr Phill Cobbin
<b>Subject Overview:</b>	<p>This subject examines auditing and assurance services at an advanced level. Cases are used to allow detailed analysis of the complex situations auditors frequently face. Among other topics, the areas of litigation, ethics, audit risk factors, professional practice issues and audit quality are examined in detail and at an advanced level.</p> <p>The subject deals with complex issues faced by the profession. It is designed to enable students to:</p> <ul style="list-style-type: none"> <li># appreciate the key policy issues in auditing and assurance services</li> <li># understand and analyse issues in 'real world' complex auditing settings, and</li> <li># enhance their problem solving and research skills within the area of auditing and assurance services.</li> </ul>
<b>Objectives:</b>	<p>On successful completion of this subject, students should be able to:</p> <ul style="list-style-type: none"> <li># Explain the key policy issues in auditing and assurance services;</li> <li># Analyse issues in real world auditing settings; and</li> <li># Solve problems and use research skills within the area of auditing and assurance services.</li> </ul>
<b>Assessment:</b>	A 2-hour end-of-semester examination (50%), a one hour mid-semester test (20%), an assignment of not more than 2000 words (20%) and seminar assessment (10%). Successful completion of this subject requires a combined pass (50%) on an aggregate of the end-of-semester exam and mid-semester test.
<b>Prescribed Texts:</b>	None
<b>Recommended Texts:</b>	To be advised.
<b>Breadth Options:</b>	This subject is not available as a breadth subject.

<b>Fees Information:</b>	Subject EFTSL, Level, Discipline & Census Date, <a href="http://enrolment.unimelb.edu.au/fees">http://enrolment.unimelb.edu.au/fees</a>
<b>Generic Skills:</b>	On successful completion of this subject, students should have improved the following generic skills: <ul style="list-style-type: none"><li># Analytical skills through analysis of case materials</li><li># Critical thinking skills through the evaluation of scenarios in an audit setting</li><li># Evaluate alternative courses of action available to auditors</li><li># Access and use appropriately various information sources</li><li># Communicate orally with more confidence</li><li># Evaluate qualitative and quantitative data in combination to solve problems</li><li># Research a topic using the library and other sources.</li></ul>
<b>Related Course(s):</b>	Master of Accounting Master of Accounting