

306-765 Advanced Auditing

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| Credit Points: | 12.50 |
| Level: | 9 (Graduate/Postgraduate) |
| Dates & Locations: | 2009, This subject commences in the following study period/s: Semester 2, - Taught on campus. |
| Time Commitment: | Contact Hours: 36 hours of seminars (Semester 2). Total Time Commitment: Not available |
| Prerequisites: | Acceptance into the Master of Commerce by Coursework (Specialisation in Accounting and Business information Systems) or the PhD program, 306-304 Auditing and Assurance Services or equivalent and permission of the Head of Department. |
| Corequisites: | None |
| Recommended Background Knowledge: | None |
| Non Allowed Subjects: | None |
| Core Participation Requirements: | <p><p>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.</p> <p>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: http://services.unimelb.edu.au/disability</p></p> |
| Coordinator: | Dr Paul Coram |
| Subject Overview: | This subject covers the theoretical and empirical literature relating to auditing and assurance services. It draws extensively on research carried out in the area of audit markets and related studies. It commences with an examination of the demand for and supply of auditing and assurance services. It examines both auditee and auditor characteristics as they relate to the market for audit services. Examples include auditor specialisation, size, complexity and industry classification of auditees. A major part of this subject will be the development of a research proposal. |
| Objectives: | <p>On successful completion of this subject, students should be able to:</p> <ul style="list-style-type: none"> # Explain and critique contemporary accounting research in any field; # Apply the skills of reading and critiquing to the empirical auditing research literature; # Independently formulate academic research projects. |
| Assessment: | Take home end-of-semester examination (40%), written assignments of not more than 30 pages (40%) and seminar presentations and participation (20%). |
| Prescribed Texts: | None |
| Recommended Texts: | Readings in Advanced Auditing, Department of Accounting and Business Information Systems. |
| Breadth Options: | This subject is not available as a breadth subject. |
| Fees Information: | Subject EFTSL, Level, Discipline & Census Date, http://enrolment.unimelb.edu.au/fees |
| Generic Skills: | <p>On successful completion of this subject, students should have improved the following generic skills:</p> <ul style="list-style-type: none"> # Critical evaluation of research and policy literature; |

- # Oral communication and presentation skills;
- # Written communication skills;
- # Listening to others, evaluation of arguments and defending a position.