

ACCT90007 Advanced Auditing and Assurance Services

Credit Points:	12.50								
Level:	9 (Graduate/Postgraduate)								
Dates & Locations:	This subject is not offered in 2013.								
Time Commitment:	Contact Hours: One 3-hour seminar per week Total Time Commitment: Estimated total time commitment of 120 hours per semester								
Prerequisites:	Acceptance into the Master of Accounting or ACCT90014 Auditing and Assurance Services or equivalent.								
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ACCT90014 Auditing and Assurance Services	Semester 1	12.50							
Corequisites:	None								
Recommended Background Knowledge:	At least one undergraduate Auditing subject. Exposure to an audit work environment would be of considerable advantage.								
Non Allowed Subjects:	None								
Core Participation Requirements:	For the purposes of considering requests for Reasonable Adjustments under the Disability Standards for Education (Cwth 2005), and Students Experiencing Academic Disadvantage Policy, academic requirements for this subject are articulated in the Subject Description, Subject Objectives, Generic Skills and Assessment Requirements for this entry. The University is dedicated to provide support to those with special requirements. Further details on the disability support scheme can be found at the Disability Liaison Unit website: http://www.services.unimelb.edu.au/disability/								
Contact:	Graduate School of Business and Economics Level 4, 198 Berkeley Street Telephone: +61 3 8344 1670 Online Enquiries Web: www.gsbe.unimelb.edu.au (http://gsbe.unimelb.edu.au/)								
Subject Overview:	<p>This subject examines auditing and assurance services at an advanced level. Electronic and paper-based cases are used to facilitate detailed analysis of the complex situations auditors frequently face. Topics covered include engagement risk and litigation, ethics, business and audit risk assessments, professional practice issues and audit quality.</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"> # appreciate the key policy issues in auditing and assurance services; # understand and analyse issues in 'real world' complex auditing settings; # carry out risk assessments, and enhance their problem solving and research skills within the area of auditing and assurance services. 								
Objectives:	<p>On successful completion of this subject, students should be able to:</p> <ul style="list-style-type: none"> # Analyse issues in real world auditing settings; # Solve problems and use research skills within the area of auditing and assurance services. 								
Assessment:	2-hour end-of-semester examination (50%) One hour mid-semester test (20%) Assignment of not more than 2000 words due late in the semester (20%) Seminar assessment (seminar presentation, participation and contribution) (10%) Note: Successful completion of this subject								

	requires a combined pass (50%) on an aggregate of the end-of-semester exam and mid-semester test.
Prescribed Texts:	You will be advised of prescribed texts by your seminar leader.
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"> # Analytical skills through analysis of case materials # Critical thinking skills through the evaluation of scenarios in an audit setting # Evaluate alternative courses of action available to auditors # Access and use appropriately various information sources # Communicate orally with more confidence # Evaluate qualitative and quantitative data in combination to solve problems # Research a topic using the library and other sources
Related Course(s):	Master of Accounting Master of Accounting Postgraduate Diploma in Accounting