

ACCT90014 Auditing and Assurance Services

Credit Points:	12.50						
Level:	9 (Graduate/Postgraduate)						
Dates & Locations:	This subject is not offered in 2014.						
Time Commitment:	Contact Hours: One 3-hour seminar per week Total Time Commitment: Estimated total time commitment of 120 hours per semester						
Prerequisites:	ACCT90012 Corporate Reporting or equivalent. <table border="1" data-bbox="387 488 1485 636"> <thead> <tr> <th>Subject</th> <th>Study Period Commencement:</th> <th>Credit Points:</th> </tr> </thead> <tbody> <tr> <td>ACCT90012 Corporate Reporting</td> <td>Semester 1, Semester 2</td> <td>12.50</td> </tr> </tbody> </table>	Subject	Study Period Commencement:	Credit Points:	ACCT90012 Corporate Reporting	Semester 1, Semester 2	12.50
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ACCT90012 Corporate Reporting	Semester 1, Semester 2	12.50					
Corequisites:	None						
Recommended Background Knowledge:	None						
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:	Melbourne Business School @ Berkeley Street Level 4, 198 Berkeley Street Telephone: +61 3 8344 1670 Email: mbs-enquiries@unimelb.edu.au (mailto:mbs-enquiries@unimelb.edu.au) Web: http://mbs.unimelb.edu.au/ (http://mbs.unimelb.edu.au/)						
Subject Overview:	Development of an understanding of the processes and practices involved in external auditing of general purpose and other financial reports within the framework of Auditing Standards and the Corporations Law, exploration of underpinning theory as to why audits and other assurance services are demanded, the role these services play in reducing information risk and the various threats to auditor independence that present themselves.						
Learning Outcomes:	On successful completion of this subject, students should be able to: <ul style="list-style-type: none"> # Describe the ethical, legal and professional environments in which audit and assurance providers operate; # Conduct client risk assessments pertinent to the audit and assurance process; # Apply the concepts and processes used by audit and assurance service providers to gather evidence and formulate judgments with respect to the underlying information; # Describe the various reporting obligations of and options available to audit and assurance providers. 						
Assessment:	3-hour end-of-semester examination (60%) 1-hour mid-semester test (20%) 2000 word assignment due in the second half of the semester (20%)						
Prescribed Texts:	You will be advised of prescribed texts by your lecturer.						
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"> # Evidence collection; # Information analysis; # Problem solving; # Decision making; # Oral/written communication; # Collaborative learning and team work.
Notes:	This subject cannot be taken by Master of Accounting students except with the permission of the Program Director, Master of Accounting.
Related Course(s):	Graduate Diploma in Professional Accounting Master of Accounting Master of Applied Commerce (Accounting) Master of Management (Accounting) Master of Management (Accounting)