

ACCT90007 Advanced Auditing and Assurance Services

Credit Points:	12.5						
Level:	9 (Graduate/Postgraduate)						
Dates & Locations:	2016, Parkville This subject commences in the following study period/s: Semester 1, Parkville - Taught on campus.						
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. <table border="1" data-bbox="387 600 1485 748"> <thead> <tr> <th>Subject</th> <th>Study Period Commencement:</th> <th>Credit Points:</th> </tr> </thead> <tbody> <tr> <td>ACCT90014 Auditing and Assurance Services</td> <td>Semester 1, Semester 2</td> <td>12.50</td> </tr> </tbody> </table>	Subject	Study Period Commencement:	Credit Points:	ACCT90014 Auditing and Assurance Services	Semester 1, Semester 2	12.50
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ACCT90014 Auditing and Assurance Services	Semester 1, Semester 2	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:	<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>						
Coordinator:	Dr Phill Cobbin						
Contact:	Email: pecobbin@unimelb.edu.au (mailto:pecobbin@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. 						
Learning Outcomes:	<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%) 2000 word assignment due late in the semester (20%) Seminar participation and contribution throughout the semester (seminar) (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 # Work individually and collaboratively
Related Course(s):	Master of Accounting Master of Management (Accounting and Finance)