



# **Division of Economics and Financial Studies**

## **ACCG 340**

Auditing and Assurance Services

2007 Semester 2

**MACQUARIE UNIVERSITY  
DIVISION OF ECONOMICS AND FINANCIAL STUDIES  
UNIT OUTLINE ACCG 340**

<b>Year and Semester:</b>	2007 Semester 2
<b>Unit Convenor:</b>	James Hazelton
<b>Prerequisites:</b>	<b>39 Credit Points and (ACCG 310 (P) or GPA 2.5) and (ACCG250 (P) or ACCG251 (P))</b>

Students in this unit should read this unit outline carefully at the start of semester. It contains important information about the unit. If anything in it is unclear, please consult one of the teaching staff in the unit.

### **ABOUT THIS UNIT**

#### **UNIT DESCRIPTION (3 undergraduate credit points)**

This unit is primarily concerned with the external audit of corporate financial statements. The lectures presented are structured to correspond with audit methodology used in practice and integrate Australian and International Auditing Standards.

The majority of the lectures deal with the various activities undertaken by auditors. The main stages of the audit process are addressed including planning, gathering and evaluating audit evidence (including performance of tests of controls and substantive audit procedures) and the formation of the audit opinion. Topics such as analytical procedures and computer assisted audit techniques are not treated as separate topics, but are integrated throughout the unit. Other topics, including auditors' legal responsibilities, ethics and assurance services, are dealt with as special topics.

The lectures mainly deal with the concepts underlying the methodology, while the tutorial material is designed to demonstrate how the methodology is applied in practical situations.

#### **TEACHING STAFF**

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Consultation hours will be detailed on the unit webpage. **Please note that staff will only respond to emails that are sent by students from their Macquarie University email address.** Please remember that there are hundreds of students in the unit so check your question has not been answered elsewhere (e.g. in the textbook or unit webpage) and use e-mail only as a last resort.

**CLASSES**

The timetable for classes can be found on the University web site at:

<http://www.timetables.mq.edu.au/>

**LEARNING OUTCOMES**

This unit seeks to develop both generic skills and specific knowledge. A student passing this course must master specific knowledge of the audit process. In order to conduct effective audits a student will also develop their ability for critical analysis, problem solving, creative thinking and ethical reasoning. The ability to plan and implement the gathering of evidence, and the critical analysis of evidence, is a valuable skill that extends beyond the specific area of auditing financial statements.

## TEACHING AND LEARNING STRATEGY

### LECTURES:

Attendance at lectures is highly recommended. There will be practical explanations and examples given in lectures which supplement the text material and tutorial questions. If you choose not to attend lectures, it would be wise to be aware of any announcements made in lectures that could affect your study. Lecture slides will be available on the **unit webpage and on e-reserve** a few days prior to the lecture (some students have experienced difficulties downloading lecture slides from WebCT in the past). It is students' responsibility to download and print these slides.

### TUTORIALS:

The objective of tutorial assignments is to apply audit theory to practical situations. Tutors will discuss the issues and difficulties students had in answering the questions.

**Tutorial assignments must be submitted at the end of each tutorial on a weekly basis.**

Solutions will be made available in the week following each tutorial on the unit webpage. It is required that students attempt all tutorial questions in writing. Students will receive a 1/2 mark for each complete tutorial to a maximum of 5 marks. A complete tutorial:

- Attempts all tutorial questions **including questions from readings and lecture multiple choice questions** (available from the unit webpage)
- Is submitted in the students' registered tutorial (not before, not after, not to the same tutor's class at a different time etc. etc.)

Copying suggested solutions from prior semester tutorial questions does not constitute a satisfactory attempt at homework and is a waste of everyone's time.

Tutors will not award marks for assignments that do not meet the above criteria under any circumstances.

If you are unable to attend your tutorial due to illness or other reasons you will NOT receive any tutorial marks for that week (but remember it's only worth a 1/2 mark). If you are unable to attend a number of tutorials due to a persistent illness or some other reason, you must formally apply for special consideration in respect of your within-semester assessment.

**Students may only attend their registered tutorial.** Tutorial performance will be taken into account when considering any appeals for special consideration.

**Changes to tutorial classes can only be done ONLINE.** Please do not email academic staff to request changes.

### REQUIRED AND RECOMMENDED TEXTS:

All students should purchase from the Co-op Bookshop the following:

Gay, G. and Simnett, R., *Auditing and Assurance Services in Australia*, Revised Third edition, McGraw-Hill Irwin, North Ryde, Australia, 2007.

**Note that previous editions of this text are NOT acceptable as there have been substantial revisions to the Auditing Standards.**

This text will be supplemented with readings available on e-reserve.

Students will also be expected to read the relevant Auditing Standards, available online at <http://www.auasb.gov.au/> or published as the *Auditing Handbook 2007*, being Volume 2 of the Accounting and Auditing Handbook 2007 by both Wiley and Pearson/Prentice Hall.

The following texts are useful as additional references:

Arens, A., P. Best, G. Shailer, B. Fielder, R. Elder & M. Beasley, *Auditing and Assurance Services in Australia*, Seventh Edition, Pearson, Sydney, 2007

Leung P., P. Coram, B. Cooper, *Modern Auditing and Assurance Services*, Third Edition, John Wiley and Sons Australia Ltd, Milton, Queensland, 2007.

### WORLD WIDE WEB (WWW) SITES

#### Web CT:

Students can access the Web site for ACCG 340 from either their home/office (via modem) or at University computers.

The url is: <http://online.mq.edu.au>

#### myMQ : Macquarie Student Portal

The Student Portal is now available to all students. myMQ, the student portal, provides the gateway to information for current students. The myMQ Portal has been designed to bring all student resources to one location to access all of their university resources. The Portal contains links to: Student Email-Calendar - On Line Teaching Facility - Library catalogue and reserve systems - eStudent - Unit home pages- and many other student and university resources. Additional

services will be added throughout the year and future initiatives will include a portal for University staff.

The Student Portal home page is located at <https://my.mq.edu.au>

### RELATIONSHIP BETWEEN ASSESSMENT AND LEARNING OUTCOMES:

The following forms of assessment will be undertaken during the semester:

Tutorial work and participation	5%
Mid-semester assignment	10%
Mid-semester test	25%
Final examination	60%
<b>Assessment Total</b>	<b>100%</b>

To obtain a pass in the course, it is necessary to:

- (a) attempt ALL assessment components, and
- (b) obtain a pass in the final examination, and
- (c) obtain an overall passing grade for the course.

### MID-SEMESTER ASSIGNMENT:

The mid-semester assignment is due **IN ERIC by 7pm on Friday 19 October.** ERIC will remain open to collect assignments on this day only. Late assignments will incur a 20% penalty if submitted prior to 9am Monday 22<sup>nd</sup> October and a further 10% per day thereafter (assignments submitted after 9am Monday will receive a 30% penalty, assignments submitted on Tuesday 40% and so on). Note that non-submission of the assignment will result in an automatic fail grade for the unit.

Further details about the assignment will be provided during the semester.

**It is compulsory that the Mid-Semester assignment is submitted with the official EFS cover sheet. Students who submit work without this cover sheet will automatically fail the assignment.** The cover sheet is available in this unit outline or is downloadable at:

[http://www.efs.mq.edu.au/docs/student\\_support/Individual\\_cover\\_sheet.pdf](http://www.efs.mq.edu.au/docs/student_support/Individual_cover_sheet.pdf)

### MID-SEMESTER TEST:

The mid-semester test will be held on **Saturday 13 October 2007 at 11.00 am.** The test will be of 90 minutes duration with ten minutes of reading time. It will encompass topics covered in lectures 1 to 6 (weeks 1 to 8) inclusive.

Students who do not attend the mid-semester examination have until **Friday 19 October 2007** to lodge an application for special consideration with the Student Centre. Students must provide documentary evidence to support their appeal. Students must also email the lecturer-in-charge to ensure that all requests are processed. Results of appeals for special consideration and details for the supplementary exam will be posted on the unit webpage by **Friday 26 October 2007**. The supplementary exam is provisionally scheduled for Friday 2 November 2007, but final details will be provided on the webpage.

### FINAL EXAMINATION:

The final examination will be **two (2) hours with ten minutes reading time.** Note that marks may be deducted for poor grammar, spelling and expression.

Material that is examinable is

- all material presented at lectures,
- all material included in the prescribed text and additional readings (including all questions at the end of each chapter),
- all tutorial assignment questions, and
- material in the Auditing Standards that is referred to in the lecture notes or that relates to tutorial assignment questions.

**Note that the Auditing Handbook and calculators are NOT permitted to be taken into the final exam.**

The university examination period for Semester 2 2007 is from 14 November 2007 to 30 November 2007. You are expected to present yourself for examination at the time and place designated in the Examination Timetable. The timetable will be in draft form before the commencement of the examinations at the following web address:

<http://www.timetables.mq.edu.au/exam/>

Please note that students who do not attend the officially time-tabled examination because of a misread timetable will automatically be given a failure grade (FA). Such students will not be given special consideration or permission to sit for supplementary examinations unless the student can demonstrate that the circumstances are so exceptional as to fall outside the reasonable application of the rule.

The only exception to not sitting an examination at the designated time is because of documented illness or unavoidable disruption. In these

circumstances you may wish to consider applying for Special Consideration. Information about unavoidable disruption and the special consideration process is available at

<http://www.reg.mq.edu.au/Forms/APSCon.pdf>

Note that a Supplementary Examination is only granted where a student has demonstrated satisfactory coursework. **For the purposes of ACCG 340, satisfactory coursework would not be demonstrated where a student has obtained an aggregate within-semester assessment of 16 out of 40 or less.**

If a Supplementary Examination is granted as a result of the Special Consideration process the examination will be scheduled after the conclusion of the official examination period.

You are advised that it is Macquarie University policy not to set early examinations for individuals or groups of students. All students are expected to ensure that they are available until the end of the teaching semester, which is the final day of the official examination period.

#### PLAGIARISM:

The University defines plagiarism in its rules: "Plagiarism involves using the work of another person and presenting it as one's own. " Plagiarism is a serious breach of the University's rules and carries significant penalties. You must read the University's practices and procedures on plagiarism. These can be found in the *Handbook of Undergraduate Studies* or on the web at: <http://www.student.mq.edu.au/plagiarism/>

The policies and procedures explain what plagiarism is, how to avoid it, the procedures that will be taken in cases of suspected plagiarism, and the penalties if you are found guilty. Penalties may include a deduction of marks, failure in the unit, and/or referral to the University Discipline Committee.

#### UNIVERSITY POLICY ON GRADING:

Academic Senate has a set of guidelines on the distribution of grades across the range from fail to high distinction. Your final result will include one of these grades plus a standardised numerical grade (SNG).

On occasion your raw mark for a unit (i.e., the total of your marks for each assessment item) may not be the same as the SNG which you receive. Under the Senate guidelines, results may be scaled to ensure that there is a degree of comparability across the university, so that units with the same past performances of their students should achieve similar results.

It is important that you realise that the policy does not require that a minimum number of students are to be failed in any unit. In fact it does something like the

opposite, in requiring examiners to explain their actions if more than 20% of students fail in a unit.

The process of scaling does not change the order of marks among students. A student who receives a higher raw mark than another will also receive a higher final scaled mark.

For an explanation of the policy see

<http://www.mq.edu/senate/MQUonly/Issues/Guidelines2003.doc> or  
<http://www.mq.edu.au/senate/MQUonly/Issues/detailedguidelines.doc>

### STUDENT SUPPORT SERVICES:

Macquarie University provides a range of Academic Student Support Services. Details of these services can be accessed at: <http://www.student.mq.edu.au>

In particular, students should note that auditing requires a good command of English, particularly written English. The following services are available:

#### **Writing Skills Program**

The Writing Skills Program is open to all Macquarie students and offers:

- FREE short courses on essay writing in weeks 6-10 each semester
- FREE individual consultations on academic writing (by appointment).

For more information check the website at:

[http://www.ling.mq.edu.au/support/writing\\_skills/index.htm](http://www.ling.mq.edu.au/support/writing_skills/index.htm)

#### **English for Academic Purposes (EAP)**

The EAP Program is open to all Macquarie students who have a language background other than English. It offers:

- FREE workshops on pronunciation and grammar
- FREE individual 30 minute consultations on academic writing (by appointment)
- units for credit on academic writing and research skills (EAP100 and EAP101)

For more information check the **EAP Noticeboard** (opposite W3A 407) **at the start of semester** or contact:

Lorraine Sorrell      9850 9936      [lorraine.sorrell@ling.mq.edu.au](mailto:lorraine.sorrell@ling.mq.edu.au)  
Margaret Gillam      9850 6781      [margaret.gillam@ling.mq.edu.au](mailto:margaret.gillam@ling.mq.edu.au)

#### **International Study Skills Adviser – Justin Dutch**

The International Study Skills Adviser offers:

- FREE individual or small group consultations on academic writing (by appointment)
- FREE workshops run throughout semester on topics such as:

- Understanding and Preparing Assignments
- Improving Academic Writing
- Proofreading Techniques
- Essay Writing; Report Writing; Referencing

For more information check the website at:

<http://www.international.mq.edu.au/StudentServices/StudySupport/index.html>

### **Student Support Service**

The Student Support Service is open to all Macquarie students and offers:

- lots of useful web-based information about writing and referencing (and more)
- FREE 1 hour learning skills seminars throughout semester
- interactive online tutorials about 'time management' and 'effective academic reading'

For more information check the websites at:

Web-based info: <http://www.sss.mq.edu.au/learning/undergrad/>

Workshops:

<http://www.sss.mq.edu.au/counselling/workshops/learning.htm>

Online tutorials: <http://online.mq.edu.au/pub/UCHSTIME/>

### **Writing Gateway**

The Writing Gateway is an interactive online guide to academic literacy, covering topics such as referencing, plagiarism etc. An MQID is required to access it at the following website: <http://online.mq.edu.au/pub/EDUCGATEWAY/>

DETAILED COURSE OUTLINE:

<b>Schedule of topics</b>			
<b>Week No</b>	<b>Week Commences</b>	<b>Lecturer</b>	<b>Topic</b>
1	30 Jul	JH	Introduction to audit and assurance services and the auditing profession
2	6 Aug	JH	Elements of the financial reporting audit process
3	13 Aug	JH	Knowledge of the business and evaluating strategic business risk
4	20 Aug	BC	Inherent risk assessment and materiality, introduction to internal control
5	27 Aug	BC	Internal control structure, assessing and testing control risk
6	3 Sep	<b>APEC Public holiday</b> –No tutorials or lectures this week	
7	10 Sep	<b>Conception Day</b> –No tutorials or lectures this week	
8	1 Oct	PC	Substantive tests of transactions and balances – Cash, Investments, Debtors and Sales
9	8 Oct	PC	Substantive tests of transactions and balances – Inventory, Property, Plant & Equipment, Creditors and Expenses; use of CAATs  <b>MID-SEMESTER EXAM Saturday 13<sup>th</sup> October</b>
10	15 Oct	PC	Completing the audit/Opinion formulation  <b>MID-SEMESTER ASSIGNMENT DUE IN ERIC by 7pm Friday 19<sup>th</sup> October</b>
11	22 Oct	KB	Legal responsibilities
12	29 Oct	JH	Professional Ethics
13	5 Nov	JH	Revision

Lecturers:

KB = Kym Boon; PC = Parmod Chand; BC = Brett Considine; JH = James Hazelton

<p style="text-align: center;"><b>Lecture 1</b> <b>Introduction to audit and assurance services and the auditing profession</b></p>
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**References:**

Gay and Simnett Chapters 1 and 2.

ASA 100 Preamble to AUASB Standards

ASA 200 Objective and General Principles Governing an Audit of a Financial Report

ASA 220 Quality Control for Audits of Historical Financial Information

**Tutorial Questions:**

**1.7, 1.13, 1.16, 1.17, 1.18, 1.26, 2.4, 2.5, 2.6, 2.15**

<p style="text-align: center;"><b>Lecture 2</b> <b>Elements of the Financial Reporting Audit Process</b></p>
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**References:**

Gay and Simnett Chapter 5

ASA 230 Audit Documentation

ASA 315 Understanding the Entity and its Environment and Assessing the Risks of Material Misstatement

ASA 500 Audit Evidence

**Tutorial Questions:**

Lecture 1 multiple choice questions (download from 340 website);

**5.5, 5.6, 5.7, 5.8, 5.12, 5.13, 5.19, 5.24, 5.26, 5.28**

<b>Lecture 3</b> <b>Knowledge of the Business &amp; Evaluating Strategic Business Risk</b>
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**References:**

Gay and Simnett Chapter 6  
ASA 210 Terms of Audit Engagement  
ASA 220 Quality Control for Audits of Historical Financial Information  
ASA 300 Planning an Audit of a Financial Report  
ASA 315 Understanding the Entity and its Environment and Assessing the Risks of Material Misstatement  
ASA 330 The Auditor's Procedures in Response to Assessed Risks  
ASA 510 Initial Engagements – Opening Balances  
ASA 520 Analytical Procedures

**Tutorial Questions:**

Lecture 2 multiple choice questions (download from 340 website);

**6.6, 6.7, 6.11, 6.12, 6.15, 6.17, 6.23, 6.26, 6.31**

<b>Lecture 4</b> <b>Inherent Risk Assessment and Materiality, Introduction to Internal Control</b>
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**References:**

Gay and Simnett Chapter 7  
Gay and Simnett Chapter 8 to page 362  
ASA 240 The Auditor's Responsibility to Consider Fraud in an Audit of a Financial Report  
ASA 300 Planning an Audit of a Financial Report  
ASA 320 Materiality and Audit Adjustments  
ASA 315 Understanding the Entity and its Environment and Assessing the Risks of Material Misstatement  
ASA 570 Going Concern

**Tutorial Questions:**

Lecture 3 multiple choice questions (download from 340 website);

**7.2, 7.3, 7.7, 7.13, 7.17, 7.24, 8.3, 8.5, 8.7, 8.9, 8.13**

<b>Lecture 5</b> <b>Internal Control Structure, Assessing and Testing Control Risk</b>
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**References:**

Gay and Simnett Chapter 8  
Gay and Simnett Chapter 9  
ASA 315 Understanding the Entity and its Environment and Assessing the Risks of Material Misstatement  
ASA 330 The Auditor's Procedures in Response to Assessed Risks  
ASA 500 Audit Evidence  
AGS 1018 IT Environments – Stand-Alone Personal Computers  
AGS 1020 IT Environments – On-Line Computer Systems  
AGS 1022 IT Environments – Database Systems  
AGS 1060 Computer Assisted Audit Techniques

**Tutorial Questions:**

Lecture 4 multiple choice questions (download from 340 website);

**8.6, 8.8, 8.10, 8.11, 8.19, 8.26, 9.20, 9.28, 9.30**

<b>Lecture 6</b> <b>Substantive Tests of Transactions and Balances – Cash, Investments, Debtors and Sales</b>
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**References:**

Gay and Simnett Chapter 10  
Messier, Glover & Prawitt Chapter 16 (download from e-reserve)  
ASA 500 Audit Evidence  
ASA 505 External Confirmations  
ASA 545 Auditing Fair Value Measurements and Disclosures  
AGS 1002 Bank Confirmation Requests

**Tutorial Questions:**

Lecture 5 multiple choice questions (download from 340 website);

**G&S            10.7, 10.9, 10.23, 10.29**  
**M,G&P        16.3, 16.24, 16.26**

**Lecture 7**  
**Substantive Tests of Transactions and Balances – Inventory, Property, Plant & Equipment, Creditors and Expenses; use of CAATs**

**References:**

Gay and Simnett Chapter 10  
Messier, Glover & Prawitt Chapter 13 (download from e-reserve)  
ASA 500 Audit Evidence  
ASA 501 Existence and Valuation of Inventory  
ASA 505 External Confirmations  
ASA 545 Auditing Fair Value Measurements and Disclosures  
AGS 1060 Computer Assisted Audit Techniques

**Tutorial Questions:**

Lecture 6 multiple choice questions (download from 340 website);

**G&S**            **10.12, 10.13, 10.14, 10.15, 10.28, 10.29, 10.30, 10.33**  
**M,G&P**        **13.28, 13.32**

**Lecture 8**  
**Completing the audit – Opinion Formulation**

**References:**

Gay and Simnett Chapter 12 and 13  
ASA 560 Subsequent Events  
ASA 570 Going Concern  
ASA 580 Management Representations  
ASA 700 The Audit Report on a General Purpose Financial Report  
ASA 701 Modifications to the Auditor's Report  
ASA 710 Comparatives  
ASA 720 Other Information in Documents Containing Audited Financial Reports  
AASB 110 Events After the Balance Sheet Date

**Tutorial Questions:**

Lecture 7 multiple choice questions (download from 340 website);

**12.5, 12.7, 12.15, 12.18, 12.30, 13.7, 13.8, 13.26, 13.29**

## Lecture 9 Legal responsibilities

### References:

Gay and Simnett Chapter 4

The Auditor in Court (video shown in lectures and available from Special Reserve)

Reading: Institute of Chartered Accountants, 2006, 'Is the law an ass?' (download from e-reserve)

ASA 240 The Auditor's Responsibility to Consider Fraud in an Audit of a Financial Report

ASA 250 Consideration of Laws and Regulations in an Audit of a Financial Report

AGS 1014 Privity Letter Requests

### Tutorial Questions:

Lecture 8 multiple choice questions (download from 340 website);

**4.3, 4.5, 4.6, 4.18, 4.25, 4.27, 4.29**

Questions from Institute reading:

1. What are the problems facing accountants under the present legal system?
2. What are the upcoming changes that may address these problems?

## Lecture 10 Professional ethics

### References:

Gay and Simnett Chapter 3

Maines, T. Dean, and Kenneth Goodpaster. 2006. 'The Corporate Scandals of 2002: Arthur Andersen LLP', In *Business Ethics*. New York: McGraw-Hill Irwin. (download from e-reserve)

APES 110 Code of Ethics for Professional Accountants (download from <http://www.apesb.org.au/>)

ASA 240 The Auditor's Responsibility to Consider Fraud in an Audit of a Financial Report

AGS 1014 Privity Letter Requests

### Tutorial Questions:

Lectures 9 and 10 multiple choice questions (download from 340 website);

**3.4, 3.12, 3.13, 3.20, 3.30**

Questions from the Maines and Goodpaster reading:

1. What were Enron's four cornerstones? How did they become 'three pebbles and a boulder'?
2. What were the issues on the Enron audit that led to Andersen's demise?
3. Was Arthur Anderson a 'bad apple' or is it just a matter of time before another major audit firm collapses?



**Division of Economic and  
Financial Studies**

# ASSESSMENT COVER SHEET

FAMILY NAME

GIVEN NAME(S)

STUDENT ID

TUTOR'S NAME

TUTORIAL DAY/  
TIME

UNIT CODE

DUE DATE

ASSESSMENT TYPE

*Please tick one box*

Assignment

Tutorial

Other

ASSESSMENT

NUMBER *(If applicable)*

DECLARATION

I certify that:

- This assessment is my own work, based on my personal study and/or research;
- I have acknowledged all material and sources used in the preparation of this assessment, including any material generated in the course of my employment;
- If this assessment was based on collaborative preparatory work, as approved by the teachers of the unit, I have not submitted substantially the same final version of any material as another student;
- Neither the assessment, nor substantial parts of it, have been previously submitted for assessment in this or any other institution;
- I have not copied in part, or in whole, or otherwise plagiarised the work of other students;
- I have read and I understand the criteria used for assessment;
- The assessment is within the word and page limits specified in the unit outline;
- The use of any material in this assessment does not infringe the intellectual property / copyright of a third party;
- I understand that this assessment may undergo electronic detection for plagiarism, and a copy of the assessment may be retained in a database and used to make comparisons with other assessments in future. *Work retained in a database is anonymous and will not be able to be matched to an individual student;*
- I take full responsibility for the correct submission of this assessment in the appropriate place with the correct cover sheet attached and I have retained a duplicate copy of this assessment

SIGNATURE

DATE

/ /

This declaration is a summary of the University policy on plagiarism. For the policy in full, please refer to Student Information in the Handbook of Undergraduate Studies or [www.student.mq.edu.au/plagiarism/](http://www.student.mq.edu.au/plagiarism/)

This coversheet is for use with all assessments submitted in ERIC: [http://www.efs.mq.edu.au/student\\_support/eric](http://www.efs.mq.edu.au/student_support/eric)

**MARKER'S COMMENTS**

**GRADE**