

MACQUARIE  
UNIVERSITY



FACULTY OF  
BUSINESS AND ECONOMICS

ACCG340  
Auditing and Assurance Services

Semester 2, 2010

*Department of Accounting and Finance*

**MACQUARIE UNIVERSITY**  
**FACULTY OF BUSINESS AND ECONOMICS**  
**UNIT OUTLINE**

<b>Year and Semester:</b>	2010 Semester 2
<b>Unit convenor:</b>	Dr Alicia Jiang
<b>Prerequisites:</b>	39 Credit Points and (ACCG224 (P) or ACCG308 (P) or ACCG 310 (P) or GPA 2.5) and (ACCG250 (P) or ACCG251 (P))
<b>Credit points:</b>	3 undergraduate credit points

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**

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 other 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.

#### **UNIT RATIONALE**

Audit and assurance services are a growing and integral part of the accounting profession. Independent audits add credibility to financial statements and are essential for the operation of capital markets, governments and for non profit organisations. The concepts in this course rely on an understanding of accounting developed in early units, for example, the concepts of internal controls in this course link closely with internal controls covered in ACCG 250/ACCG251.

## TEACHING STAFF

### Unit Convenor: Alicia Jiang

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### Deputy Unit Convenor: Zoe Wong

Room:

Phone:

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## CONSULTATION TIMES

You are encouraged to seek help at a time that is convenient to you from a staff member teaching on this unit during their regular consultation hours. In special circumstances, an appointment may be made outside regular consultation hours. Staff will not conduct any consultations by e-mail. You may, however, phone staff during their consultation hours.

In order to gain access to staff located in building E4A during their consultation hours please ring the staff member from the phones available in the lobby; see below the timetable for consultation hours and phone numbers of relevant staff members. The timetable will also be available on Blackboard. Students experiencing significant difficulties with any topic in the unit must seek assistance immediately.

### ACCG340 Semester 2 2010 Consultation timetable

	Mon	Tue	Wed	Thur	Fri
9					
10					TBA 252C Ext: 4839
11					
12					
13					
14	Renee 343 Ext:8534	Yige 252B Ext: 4760	Jossie 252A Ext: 8449	Alicia 240 Ext:4850	
15					
16					
17					
18					
19					
20					

## CLASSES

### CLASSES

Students are required to attend 3 hours face-to-face teaching per week consisting of 1 x 2 hour

lecture and 1 x 1 hour tutorial.

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

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

**Changing Classes: Students may only attend their registered tutorial.** Tutorial performance will be taken into account when considering any applications for special consideration. **Changes to tutorial classes can only be done ONLINE.** Please do not email academic staff to request changes.

#### ATTENDANCE REQUIREMENT

It is expected that students will attend **ALL** classes scheduled for the subject. **NOTE:** tutorial attendance **WILL** carry marks towards your overall result in the subject.

As part of your **assessment quizzes** will be conducted on **TWO** occasions during the semester, and your **tutorial assignments** will be collected randomly on **FIVE** occasions at the end of the tutorial and marked by your tutor.

#### **PRIZES**

There will be an award for academic excellence based on your academic performance overall.

#### **REQUIRED AND RECOMMENDED TEXTS AND/OR MATERIALS**

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

Gay, G. and Simnett, R., *Auditing and Assurance Services in Australia*, 4th edition, McGraw-Hill Irwin, North Ryde, Australia, 2010.

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

This text may be supplemented with readings available on the blackboard.

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 2010*, being Volume 2 of the Accounting and Auditing Handbook 2010 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, *Essentials of Auditing Assurance Services & Ethics in Australia*, Eighth Edition, Pearson, Sydney, 2010.

Leung P., P. Coram, B. Cooper & P. Richardson, *Modern Auditing and Assurance Services*, Fourth Edition, John Wiley and Sons Australia Ltd, Milton, Queensland, 2009.

## TECHNOLOGY USED AND REQUIRED

i-lectures will be recorded each week, students will need required software to listen to the recordings. The i-lectures will be accessible from the unit Web page as given below.

Proficiency in Word and capability in searching on library databases and/or the internet for information will also be required, especially for completing the group assignment.

## UNIT WEB PAGE

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

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

## LEARNING OUTCOMES

1. Understand assurance services and audits, appreciate the development of assurance and audit framework internationally and within Australia;
2. Understand the difference between audit of financial statements and other assurance services, and distinguish types of assurance services given specific scenarios;
3. Identify risk factors that impact on different audit risk components, assess materiality given different levels of risk, and plan specific audit engagements accordingly;
4. Select samples and apply appropriate audit procedures to test controls or to perform substantive tests, and document evidence gathered;
5. Consider appropriate actions taken for events discovered subsequent to the balance date, evaluate all evidence gathered, and identify the appropriate audit report to be issued;
6. Understand auditors' responsibilities including legal liabilities, and related ethical requirements. Utilize appropriate decision making models, and/or, with your critical thinking skills learnt through the process, make professional decisions.

## GRADUATE CAPABILITIES

In addition to the discipline-based learning objectives, all academic programs at Macquarie seek to develop the capabilities the University's graduates will need to develop to address the challenges, and to be effective, engaged participants in their world. This unit contributes to this by developing the following graduate capabilities:

### 1 Discipline Specific Knowledge and Skills:

- a) Understand and undertake audit of financial statements
- b) Appreciate the differences between audit of financial statements and other assurance services
- c) Read and interpret audit reports and audit opinions
- d) Understand auditors' responsibilities including legal liabilities and related ethical requirements
- e) Appreciate the development of assurance and audit framework internationally and within Australia, and understand the role of professional and regulatory bodies.

- 2 Critical, Analytical and Integrative Thinking: for example, the ability to plan and implement the gathering of evidence, and the critical analysis of evidence are valuable skills that extend beyond the specific area of auditing financial statements;
- 3 Problem Solving and Research Capability: for example, the group assignment will require students to learn how to solve specific problems with respect to auditing one publicly listed Australian company, which requires research skills;
- 4 Creative and Innovative: for example, in order to make a clear and interesting presentation on one of the tutorial questions, creative and innovative thinking will be required;
- 5 Effective Communication is crucial for both written and oral assessment tasks;
- 6 Engaged and Ethical Local and Global citizens: the unit will cover ethical requirements;
- 7 Socially and Environmentally Active and Responsible: the unit will introduce two of the emerging assurance services on carbon emission and environment sustainability respectively.
- 8 Capable of Professional and Personal Judgement and Initiative: as auditing relies substantially on these attributes, this skill is developed through many of the exercises undertaken in this unit.
- 9 Commitment to Continuous Learning: the unit provides a platform for further study in Professional Accounting Body's programs.

## TEACHING AND LEARNING STRATEGY

Lecture slides will be available on the **unit Web page** a few days prior to the lecture. It is the individual student's responsibility to download and print these slides. Attendance at lectures is highly recommended. There will be practical explanations and examples given in lectures which supplement the text material and tutorial questions.

**Students are** expected to **participate** in class as it:

- assists students to think about concepts and test whether their understanding is correct
- develops confidence in communicating
- provides opportunities for students to review or clarify lecture content and benefit from the experience and/or thinkings of other students

A prior research concludes that the benefits of participation include:

- enhancing the learning process
- meeting lecturers' expectations of students
- helping to increase communication skills.

Week-by-week list of the topics to be covered including the related chapter(s) in the textbook and tutorial questions on the topics is attached at the end of this unit outline. It will be beneficial if you could read through the relevant chapter(s) before the lecture, critically think about the tutorial questions before tutorials, and following the current issues in auditing will also help you to understand certain parts of materials covered by this unit.

If you miss or choose not to attend any lectures, it would be wise to listen to i-lectures and/or be aware of any announcements made in lectures that could affect your study.

**RELATIONSHIP BETWEEN ASSESSMENT AND LEARNING OUTCOMES**

	<b>Tutorial assignments and presentation</b>	<b>Tutorial quizzes</b>	<b>Group assignment</b>	<b>Final exam</b>
Description	<b>FIVE (5)</b> randomly selected homeworks and <b>ONE (1)</b> presentation on one tutorial question	Diagnostic within tutorial tests	Case study for a group of 4/5	see notes below
Due date	On enrolled tutorial dates	Week 5 starting 30 <sup>th</sup> August for quiz one and week 11 starting 25 <sup>th</sup> October	By 7pm Monday 1 <sup>st</sup> November	TBA
% Weighting	15%	15%	15%	55%
Grading method	Suggested solutions provided will represent marking standards for homeworks, and marking guide for presentations will be provided on the unit blackboard	Suggested solutions provided will represent marking standards	Suggested solutions provided will represent marking standards	Marking guide will be provided to qualified examiners as standard marking criteria
Estimated student workload (hours)	2.5hr/week	1hrs/week	1.5hr/week	4hrs/week
Learning outcomes assessed				
1	x	x		
2	x	x		
3	x	x	x	
4	x	x	x	x
5	x		x	x
6	x			x
Graduate capabilities assessed				
1	x	x	x	x
2			x	
3			x	
4	x			
5	x			x
6		x		
7	x			
8	x			x
9			x	

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.

### **Assessment task 1: Tutorial assignments and in-tutorial presentation**

The objective of tutorial assignments is to apply audit theory to practical situations. There are self-review theoretical questions each week to assist you in understanding the audit theory during that week. Tutors may discuss the issues and difficulties students encounter in understanding theoretical questions and/or clarify practical questions. The focus will be on the later especially via comments on students' presentations on tutorial questions.

**On FIVE (5) occasions during the semester your tutorial assignments will be collected at the end of the tutorial and marked by your tutor. You do not however have to hand in your answers for self-review questions. Each satisfactorily attempted piece of work will receive a mark of 2 percent (total 10 percent of your overall assessment).** These weeks will be selected at random.

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 (point form is acceptable).

Students will be selected each week and allocated a tutorial question to **PRESENT** in tutorial the following week. Each student will be allocated **ONE (1)** tutorial question to present. **The presentation will receive a maximum mark of 5 percent of your overall assessment.** In-tutorial presentations will commence in Week 2.

Your mark will be given to you in the week following your presentation by your tutor together with feedback. Each presentation is to be limited in duration to no longer than 5 minutes followed by tutors' clarifications on issues related to the question.

Marks will be based on technical content **and** presentation skills.

### **Assessment task 2: Tutorial quizzes**

**There will be two quizzes during the semester. One quiz will be given during the first-half semester (in week 5) as an early diagnostic, and another will be given during the second-half semester (in week 11). Two quizzes will be worth a combined total of 15 percent of your overall assessment.**

If you are unable to attend your tutorial due to illness or other reasons, you may contact the Deputy Unit Coordinator immediately so as to sit in another tutorial, otherwise you will NOT receive any marks for the tutorial assignment submission if it is selected or for the quiz if conducted. If you are unable to attend a number of tutorials and/or any quiz due to a persistent illness or some other reason, you must formally apply for special consideration in respect of your within-semester assessment by submitting the "Advice of Absence" form to BESS with supporting documents; the form can be found from the website below:

[http://www.businessandconomics.mq.edu.au/faculty\\_docs/student\\_support/Advice\\_of\\_Absence\\_Form.pdf](http://www.businessandconomics.mq.edu.au/faculty_docs/student_support/Advice_of_Absence_Form.pdf)

### **Assessment Task 3: Group Assignment**

The group assignment is due **by 7 pm Monday 1<sup>st</sup> November 2010**. Late assignments will incur a 20% penalty if submitted prior to 9am Tuesday 2<sup>nd</sup> November and a further 10% per day thereafter (assignments submitted after 9am Tuesday will receive a 30% penalty, assignments submitted on Wednesday 40% and so on). **Note that non-submission of the assignment will result in an automatic fail grade for the unit.**

This assignment will be completed in groups (minimum 4 and maximum 5 students per group). **Your tutor will allocate groups** in weeks 2-3. Further details about the content of the assignment and instructions for lodgement will be provided prior to the mid-semester break.

### **Assessment Task 4: Final Examination**

A final examination is included as an assessment task for this unit to provide assurance that:

- i) the product belongs to the student and
- ii) the student has attained the knowledge and skills tested in the exam.

A **two (2) hours with ten minutes reading time** final examination for this unit will be held during the University Examination period.

Material that is examinable is

- all material presented at lectures,
- all material included in the prescribed text and additional readings where applicable (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 marks may be deducted for poor grammar, spelling and expression and **that the Auditing Handbook and calculators are NOT permitted to be taken into the final exam.**

The University Examination period in Second Half Year 2010 is from 16<sup>th</sup> Nov 2010 to 30<sup>th</sup> Nov 2010.

You are expected to present yourself for examination at the time and place designated in the University Examination Timetable. The timetable will be available in Draft form approximately eight weeks before the commencement of the examinations and in Final form approximately four weeks before the commencement of the examinations.

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

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. The University's policy on special consideration process is available at [http://www.mq.edu.au/policy/docs/special\\_consideration/policy.html](http://www.mq.edu.au/policy/docs/special_consideration/policy.html)

Note that a Supplementary Examination is only granted where a student has demonstrated satisfactory coursework. **For the purposes of ACG 340, satisfactory coursework would not be demonstrated where a student has obtained an aggregate within-semester assessment of less than 20 out of 45.**

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.

The Macquarie university examination policy details the principles and conduct of examinations at the University. The policy is available at: <http://www.mq.edu.au/policy/docs/examination/policy.htm>

## ACADEMIC HONESTY

The nature of scholarly endeavour, dependent as it is on the work of others, binds all members of the University community to abide by the principles of academic honesty. Its fundamental principle is that all staff and students act with integrity in the creation, development, application and use of ideas and information. This means that:

- all academic work claimed as original is the work of the author making the claim
- all academic collaborations are acknowledged
- academic work is not falsified in any way
- when the ideas of others are used, these ideas are acknowledged appropriately.

Further information on the academic honesty can be found in the Macquarie University Academic Honesty Policy at

[http://www.mq.edu.au/policy/docs/academic\\_honesty/policy.html](http://www.mq.edu.au/policy/docs/academic_honesty/policy.html)

## GRADES

Please refer to relevant pages in the Handbook of Undergraduate Studies.

## GRADING APPEALS AND FINAL EXAMINATION SCRIPT VIEWING

If, at the conclusion of the unit, you have performed below expectations, and are considering lodging an appeal of grade and/or viewing your final exam script please refer to the following website which provides information about these processes and the cut off dates in the first instance. Please read the instructions provided concerning what constitutes a valid grounds for appeal before appealing your grade.

[http://www.businessandconomics.mq.edu.au/for/new\\_and\\_current\\_students/undergraduate/how\\_do\\_i/grade\\_appeals](http://www.businessandconomics.mq.edu.au/for/new_and_current_students/undergraduate/how_do_i/grade_appeals)

**Note:** All final grades in the Department of Accounting and Finance are determined by a grading committee and are not the sole responsibility of the Unit Coordinator.

Macquarie University's 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). The Standardised Numerical Grade (SNG) is not a summation of the individual assessment components. To be awarded a specific grade, students are required to perform at an equivalent standard in the final examination and their overall assessment marks in the unit.

Please also refer to relevant pages in the Handbook of Undergraduate Studies.

### **SPECIAL CONSIDERATION**

The University is committed to equity and fairness in all aspects of its learning and teaching. In stating this commitment, the University recognises that there may be circumstances where a student is prevented by unavoidable disruption from performing in accordance with their ability. A special consideration policy exists to support students who experience serious and unavoidable disruption such that they do not reach their usual demonstrated performance level. The policy is available at:

[http://www.mq.edu.au/policy/docs/special\\_consideration/procedure.html](http://www.mq.edu.au/policy/docs/special_consideration/procedure.html)

### **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)

#### **International Study Skills Adviser**

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/>

## **IT CONDITIONS OF USE**

Access to all student computing facilities within the Faculty of Business and Economics is restricted to authorised coursework for approved units. At all times, student ID cards must be displayed in the locations provided.

Students are expected to act responsibly at all times when utilising University IT facilities. The following regulations apply to the use of computer labs and online services:

- Accessing inappropriate web sites, or downloading inappropriate material, are not permitted, material that is not related to coursework in units authorised to use these facilities is deemed inappropriate.
- Downloading copyright material without permission from the copyright owner is illegal, and strictly prohibited. Students detected undertaking such activities will face disciplinary action, which may possibly result in criminal proceedings.

Non-compliance with these conditions may result in disciplinary action without further notice.

Students are reminded to communicate to staff only through the Macquarie University email as this is the only official channel.

DETAILED COURSE OUTLINE:

<b>Schedule of topics</b>			
<b>Week No</b>	<b>Week Commences</b>	<b>Chapter(s) of text</b>	<b>Topic</b>
1	2 Aug	1 & 2	Introduction to audit and assurance services and the auditing profession
2	9 Aug	5	Elements of the financial report audit process
3	16 Aug	6	Audit planning, understanding the entity and evaluating business risk
4	23 Aug	7 & 8	Inherent risk assessment and materiality, introduction to internal control
5	30 Aug	8, 9, & 11	Understanding and assessing internal control, tests of controls (including audit sampling for tests of control)  <b>QUIZ ONE at the beginning of the tutorial*</b>
6	6 Sep	10 & 11	Basic audit sampling for substantive tests, substantive tests of transactions and balances – Sales cycle accounts
7	13 Sep	<b>Conception Day</b> — No tutorials or lectures this week	
8	4 Oct	10	Substantive tests of transactions and balances – inventory and expenditure cycle accounts and others; use of CAATs
9	11 Oct	12 & 13	Completing the audit and the auditors' reporting obligations
10	18 Oct	3	Ethics, independence and corporate governance
11	25 Oct	4	The legal liability of auditors  <b>QUIZ TWO at the beginning of the tutorial**</b>
12	1 Nov	14 & 16	Internal auditing and other assurance services  <b>GROUP ASSIGNMENT DUE by 7pm Monday 1<sup>st</sup> Nov</b>
13	8 Nov		Revision

\* QUIZ ONE encompasses topics covered in lectures 1 to 3 (weeks 1 to 3) inclusive

\*\* QUIZ TWO encompasses topics covered in lectures 4 to 8 (weeks 4 to 8) inclusive

## TUTORIAL QUESTIONS

All tutorial questions are from the textbook Gay and Simnett *4e edition*

**Tutorial questions must be completed before tutorials. Four random collections of these assignments will contribute to your marks for assessment task 1. Two presentations on the tutorial questions allocated to you by your tutor will contribute to your marks for assessment task 2.**

<b>Week Commences</b>	<b>Questions</b>
<b>Week 2</b> 9 <sup>th</sup> Aug	<b>self-review questions:</b> 1.4, 1.9, 1.11, 2.8, 2.13 <b>tutorial questions:</b> 1.16, 1.30, 1.36, 2.9, 2.12
<b>Week 3</b> 16 <sup>th</sup> Aug	<b>self-review questions:</b> 5.5, 5.7, 5.9, 5.10, 5.12 <b>tutorial questions:</b> 5.16, 5.24, 5.27, 5.30, 5.35
<b>Week 4</b> 23 <sup>rd</sup> Aug	<b>self-review questions:</b> 6.4, 6.6, 6.11, 6.12, 6.14, <b>tutorial questions:</b> 6.7, 6.17 (a) & (b) only, 6.20, 6.25, 6.31 (a) & (b) only
<b>Week 5</b> 30 <sup>th</sup> Aug	<i>QUIZ ONE at the beginning of the tutorial</i> <b>self-review questions:</b> 7.4, 7.5, 7.6, 7.7, 8.3, 8.4 <b>tutorial questions:</b> 7.12, 7.18, 7.19, 7.28
<b>Week 6</b> 6 <sup>th</sup> Sep	<b>self-review questions:</b> 8.8, 8.11, 9.8, 9.10, 9.22, 11.17 <b>tutorial questions:</b> 8.18, 8.23, 8.24, 9.24 (a), (c), & (d) only, 11.18
<b>Week 7 13<sup>th</sup> Sep Conception Day</b> — No tutorials or lectures this week followed by two weeks' mid semester break	
<b>Week 8</b> 4 Oct	<b>self-review questions:</b> 10.7, 10.8, 10.9, 11.11, 11.15 <b>tutorial questions:</b> 10.20, 10.26, 10.27, 10.35 (a) only, 11.30
<b>Week 9</b> 11 Oct	<b>self-review questions:</b> 10.12, 10.13, 10.14, 10.15, 10.19, <b>tutorial questions:</b> 10.28, 10.29, 10.30, 10.34, 10.35 (b) & (c) only
<b>Week 10</b> 18 Oct	<b>Self-review questions:</b> 12.5, 12.7, 12.14, 13.7, 13.8 <b>tutorial questions:</b> 12.16, 12.20, 12.26, 13.27, 13.34
<b>Week 11</b> 25 Oct	<i>QUIZ TWO at the beginning of the tutorial</i> <b>self-review questions:</b> 3.7, 3.8, 3.9, 3.11, 3.13, 3.19 <b>tutorial questions:</b> 3.20, 3.27, 3.30, 3.37
<b>Week 12</b> 1 Nov	<b>self-review questions:</b> 4.5, 4.6, 4.9, 4.10, 4.14 <b>tutorial questions:</b> 4.24, 4.25, 4.27, 4.29, 4.30  <i>GROUP ASSIGNMENT DUE by 7pm Friday 1<sup>st</sup> Nov</i>
<b>Week 13</b> 8 Nov	<b>self-review questions:</b> 14.3, 14.4, 14.6, 14.8, 16.3, 16.9 <b>tutorial questions:</b> 14.27, 16.22 (b) (c) & (d) only, 16.25 (a) & (c) only, 16.26