MACQUARIE UNIVERSITY
FACULTY OF BUSINESS AND ECONOMICS
UNIT OUTLINE

Year and Semester: 2011 Semester 2
Unit convenor: Sunil J. Dahanayake
Prerequisites: 39 Credit Points and (ACCG224 (P) or ACCG308 (P) or ACCG 310 (P) or GPA 2.5) and (ACCG250 (P) or ACCG251 (P))
Credit points: 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 (CAATs) 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: Sunil J. Dahanayake
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Deputy Unit Convenor: Dominic Soh
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Teaching Administrator: Cissy Zhang
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Phone: 9850 4832
Email: accg340@mq.edu.au

CONSULTATION TIMES

You will be notified of staff consultation hours during the first tutorial in week 2. The consultation timetable will also be made available in the unit’s website. Full-time members of staff will be available for two hours per week to conduct consultations on a drop-in basis. Sessional staff members may also be available for consultation.

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. The timetable will be available on the unit website on http://learn.mq.edu.au/

Students experiencing significant difficulties with any topic in the unit must seek assistance immediately.

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 time table for lectures are as follows:

<table>
<thead>
<tr>
<th>Class Number</th>
<th>Time</th>
<th>Day</th>
<th>Location</th>
</tr>
</thead>
<tbody>
<tr>
<td>1</td>
<td>18.00 to 20.00pm.</td>
<td>Wednesday</td>
<td>W5A T2</td>
</tr>
<tr>
<td>2</td>
<td>13.00 to 15.00 p.m.</td>
<td>Friday</td>
<td>W5A MACTH</td>
</tr>
<tr>
<td>3</td>
<td>16.00 to 18.00p.m.</td>
<td>Friday</td>
<td>W5A PRICE</td>
</tr>
<tr>
<td>4</td>
<td>17.00 to 19.00 pm.</td>
<td>Friday</td>
<td>E7BT1 Mason Theatre</td>
</tr>
</tbody>
</table>

The timetable for classes can also be found on the University web site at: [http://www.timetables.mq.edu.au/](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**, 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:


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/](http://www.auasb.gov.au/) or published as the *Auditing Handbook 2011*, by both Wiley and Pearson/Prentice Hall.

The following texts are useful as additional references:


**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 case study 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://learn.mq.edu.au/](http://learn.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 case study assignment will require students to learn how to solve specific problems with respect to auditing.

4. Creative and Innovative: for example, in order to answer the tutorial questions, creative and innovative thinking will be required; Effective Communication is crucial for both written and oral assessment tasks;

5. Engaged and Ethical Local and Global citizens: the unit will cover ethical requirements;

6. Socially and Environmentally Active and Responsible: the unit will introduce two of the emerging assurance services on carbon emission and environment sustainability respectively.

7. 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.

8. 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 site on: http://learn.mq.edu.au/ 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 thinking 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 guide. It will be beneficial if you could read through the relevant chapter(s) before the lecture, critically think and attempt 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**

The total marks for **ACCG340** will be calculated as follows:

<table>
<thead>
<tr>
<th>Assessment</th>
<th>Weighting</th>
<th>Type</th>
<th>Learning Outcomes</th>
</tr>
</thead>
<tbody>
<tr>
<td>Tutorial Homework</td>
<td>10%</td>
<td>Individual</td>
<td>1, 2, 3, 4, 5, 6</td>
</tr>
<tr>
<td>Case Study Assignment</td>
<td>15%</td>
<td>Individual</td>
<td>1, 2, 3, 4, 5, 6</td>
</tr>
<tr>
<td>Mid-Semester Examination</td>
<td>25%</td>
<td>Individual</td>
<td>1, 2, 3, 4, 5</td>
</tr>
<tr>
<td>Final Examination</td>
<td>50%</td>
<td>Individual</td>
<td>1, 2, 3, 4, 5, 6</td>
</tr>
<tr>
<td><strong>TOTAL</strong></td>
<td><strong>100%</strong></td>
<td></td>
<td></td>
</tr>
</tbody>
</table>

<table>
<thead>
<tr>
<th>Description</th>
<th>% Weighting</th>
<th>Mid-Semester exam</th>
<th>Case study assignment</th>
<th>Final exam</th>
</tr>
</thead>
<tbody>
<tr>
<td><strong>Tutorial assignments</strong></td>
<td>10%</td>
<td>See notes below</td>
<td>Take home assignment</td>
<td>see notes below</td>
</tr>
<tr>
<td><strong>Mid-Semester exam</strong></td>
<td>25%</td>
<td>17 September, 2011</td>
<td>5pm Monday 17 October 2011</td>
<td>The University Examination period in Second Half Year 2011 is from 14 November to 2 December.</td>
</tr>
<tr>
<td><strong>Case study assignment</strong></td>
<td>15%</td>
<td></td>
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</tr>
<tr>
<td><strong>Final exam</strong></td>
<td>50%</td>
<td></td>
<td></td>
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</tr>
<tr>
<td><strong>Due date</strong></td>
<td></td>
<td></td>
<td></td>
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<tr>
<td>On enrolled tutorial dates</td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>% Weighting</td>
<td>10%</td>
<td>25%</td>
<td>15%</td>
<td>50%</td>
</tr>
<tr>
<td>Grading method</td>
<td>Suggested solutions provided will represent marking standards for homework</td>
<td>Marking guide will be provided to qualified examiners as standard marking criteria</td>
<td>Suggested solutions provided will represent marking standards</td>
<td>Marking guide will be provided to qualified examiners as standard marking criteria</td>
</tr>
<tr>
<td>Estimated student workload (hours)</td>
<td>2.5hrs/week</td>
<td>1hr/week</td>
<td>1.5hrs/week</td>
<td>4hrs/week</td>
</tr>
<tr>
<td>Learning</td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>outcomes assessed</td>
<td>Tutorial assignments</td>
<td>Mid-Semester exam</td>
<td>Case study assignment</td>
<td>Final exam</td>
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<td>2</td>
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<td>3</td>
<td>x</td>
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<td>4</td>
<td>x</td>
<td>x</td>
<td>x</td>
<td>x</td>
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<tr>
<td>5</td>
<td>x</td>
<td>x</td>
<td>x</td>
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<tr>
<td>6</td>
<td>x</td>
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</tbody>
</table>

<table>
<thead>
<tr>
<th>Graduate capabilities assessed</th>
</tr>
</thead>
<tbody>
<tr>
<td>1</td>
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<td>2</td>
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<tr>
<td>3</td>
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<td>4</td>
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<td>6</td>
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<td>7</td>
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<td>8</td>
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<td>9</td>
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</tbody>
</table>
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**

The objective of tutorial assignments is to apply audit theory to practical situations. Tutors may discuss the issues and difficulties students encounter in understanding theoretical questions and/or clarify practical 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. Each satisfactorily attempted piece of work will receive a mark of 2. (total 10 percent of your overall assessment).** These weeks will be selected at random.

Selected solutions will be made available in the week following each tutorial on the unit webpage on http://learn.mq.edu.au/. It is required that students attempt all tutorial questions in writing (point form is acceptable).

Your marked tutorial will be given to you in the following week. Marks will be based on technical content.

The first assignment will be collected prior to Week 4 and will act as an early diagnostic assessment, the results of which will be indicative of the student’s application to achieving the learning outcomes of the unit. Students who achieve poor results in this assignment should consult the teaching staff regarding strategies for improving their performance. The class tutor will mark student individual tutorial homework and feedback is given during the following week tutorial class.

**Assessment task 2: Mid-semester examination**

There will be a mid-session exam held before the mid-session break. The purpose is to test your knowledge on the topics covered before the mid-session break and provide you with feedback on your performance. The questions will be closed book, answered under examinations conditions and of examination standards. The mid-session exam would cover the material taught from Week 1 to Week 6 inclusive. Your tutor will mark the mid semester examination in the same way as an examination questions and give you detailed feedback on your performance.

<table>
<thead>
<tr>
<th>Date (to be confirmed)</th>
<th>Possible topics covered</th>
<th>Time (hours)</th>
<th>Type of Questions</th>
</tr>
</thead>
<tbody>
<tr>
<td>17/9/2011 (Saturday)</td>
<td>Week 1 to Week 6 inclusive</td>
<td>2 hours</td>
<td>Theoretical and Practical. More details in the lecture.</td>
</tr>
</tbody>
</table>
Assessment Task 3: Case study assignment

You will be advised of the content, format and assessment criteria later in the semester. The requirements of the case study will be made available on the unit website at http://learn.mq.edu.au/ and an announcement will be made during the lectures.

The case study assignment is due by 5pm Monday, 17 October, 2011. Late assignments will incur a 20% penalty if submitted prior to 9am Tuesday 18 October 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).

Please submit your assignment to BESS, Ground Floor, E4B. Do not submit the case study assignment to your tutor. Assignments may be checked for plagiarism or “copying” (within tutorials and across tutorials) and guilty parties (being the person/s who copied and the person/s who allowed the copying) will be subject to a detailed investigation by the Faculty. A reminder regarding plagiarism is given in the page 10.

The marked case study assignment with feedback comments will be given back to the students in week 12.

Assessment Task 4: Final Examination

There will be one examination paper, of 3 hours duration with 10 minutes perusal, to be sat during the end of semester examination period. The paper will contain both calculative and discursive questions, based on key themes of the unit. More details will be announced in due course in the final lecture in Week 13.

Irrespective of accumulated marks, students must pass the final examination to gain a passing grade in this unit.

The University Examination period in the second half year 2011 is from 14 November to 2 December 2011.

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

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 less than 25 out of 50.

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

GRADES

Macquarie University uses the following grades in coursework units of study:

HD - High Distinction
D - Distinction
CR - Credit
P - Pass
F - Fail

Grade descriptors and other information concerning grading are contained in the Macquarie University Grading Policy which is available at:
All final grades in the Department of Accounting and Corporate Governance 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. The final grade and SNG that are awarded reflect the corresponding grade descriptor in the Grading Policy.

In addition, there is a requirement to pass the final examination to be awarded a final grade of a Pass or a higher grade.

**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.


**Special Consideration**

The University is committed to equity and fairness in all aspects of its learning and teaching. In stating this commitment, the University recognizes 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:


**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](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

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:
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 authorized 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 utilizing 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 authorized 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.

**PUBLIC HOLIDAYS**

Please note that Monday, 3 October, 2011 is a public holiday and no classes will be held on this date. The students, who are enrolled in tutorial classes, can attend any other tutorial class from Tuesday to Friday in week 8.
### DETAILED COURSE OUTLINE:

<table>
<thead>
<tr>
<th>Week No</th>
<th>Week Commences</th>
<th>Chapter(s) of text</th>
<th>Topic</th>
</tr>
</thead>
<tbody>
<tr>
<td>1</td>
<td>1 August</td>
<td>Ch 1 &amp; 6</td>
<td>An overview of Auditing; Overview of the audit of financial statements</td>
</tr>
<tr>
<td>2</td>
<td>8 August</td>
<td>Ch 8</td>
<td>Client evaluation and planning the audit</td>
</tr>
<tr>
<td>3</td>
<td>15 August</td>
<td>Ch 9</td>
<td>Audit risk assessment</td>
</tr>
<tr>
<td>4</td>
<td>22 August</td>
<td>Ch 10</td>
<td>Materiality and audit evidence</td>
</tr>
<tr>
<td>5</td>
<td>29 August</td>
<td>Ch 11</td>
<td>Tests of controls</td>
</tr>
<tr>
<td>6</td>
<td>5 September</td>
<td>Ch 12</td>
<td>Designing substantive testing procedures</td>
</tr>
<tr>
<td>7</td>
<td>12 September</td>
<td>Ch 16</td>
<td>Auditing inventories and property, plant and equipment</td>
</tr>
<tr>
<td>8</td>
<td>17 September</td>
<td>Mid semester examination will be held from 8.30 am to 10.40 am</td>
<td></td>
</tr>
<tr>
<td>9</td>
<td>19 Sep-3 Oct</td>
<td>Mid semester break</td>
<td></td>
</tr>
<tr>
<td>10</td>
<td>4 October</td>
<td>Ch 14</td>
<td>Auditing sales and receivables</td>
</tr>
<tr>
<td>11</td>
<td>10 October</td>
<td>Ch 7 &amp; 18</td>
<td>The auditor’s report; Completing the audit</td>
</tr>
<tr>
<td>12</td>
<td>17 October</td>
<td>Ch 3</td>
<td>Professional Ethics, independence and audit quality</td>
</tr>
<tr>
<td></td>
<td></td>
<td></td>
<td><strong>Case study assignment due by 5pm Monday, 17 October, 2011.</strong></td>
</tr>
<tr>
<td>13</td>
<td>24 October</td>
<td>Ch 5</td>
<td>The auditor’s legal liability</td>
</tr>
<tr>
<td>14</td>
<td>31 October</td>
<td>Ch 4</td>
<td>Other assurance engagements and quality standards</td>
</tr>
<tr>
<td>15</td>
<td>7 November</td>
<td>Revision</td>
<td></td>
</tr>
</tbody>
</table>
**TUTORIAL QUESTIONS**

All tutorial questions are from the textbook Leung. Tutorial questions must be completed before tutorials. Five random collections of these assignments will contribute to your marks for assessment tasks.

<table>
<thead>
<tr>
<th>Week Commences</th>
<th>Questions</th>
</tr>
</thead>
<tbody>
<tr>
<td>Week 2</td>
<td>tutorial questions: 1.22, 1.23, 1.26, 1.27, 6.20, 6.21</td>
</tr>
<tr>
<td>Week 3</td>
<td>tutorial questions: 8.22, 8.23, 8.24, 8.26, 8.28, 8.31.</td>
</tr>
<tr>
<td>Week 5</td>
<td>tutorial questions: 10.21, 10.22, 10.23, 10.24, 10.25, 10.27</td>
</tr>
<tr>
<td>Week 6</td>
<td>tutorial questions: 11.21, 11.22, 11.24, 11.25, 11.27, 11.29.</td>
</tr>
<tr>
<td>17 September</td>
<td>Mid Semester examination will be held from 8.30 am to 10.40 am.</td>
</tr>
<tr>
<td></td>
<td><strong>19 Sep-3 Oct - Mid semester break</strong></td>
</tr>
<tr>
<td>Week 9</td>
<td>tutorial questions: 14.21, 14.22, 14.24, 14.26, 14.27</td>
</tr>
<tr>
<td>Week 10</td>
<td>Case study assignment due by 5pm Monday, 17 October, 2011</td>
</tr>
<tr>
<td></td>
<td>tutorial questions: 7.21, 7.22, 7.23, 7.24, 7.27, 18.21</td>
</tr>
<tr>
<td>Week 12</td>
<td>tutorial questions: 5.21, 5.22, 5.23, 5.24, 5.25, 5.30.</td>
</tr>
<tr>
<td>Week 13</td>
<td>tutorial questions: 4.21, 4.22, 4.23, 4.24, 4.26, 4.27.</td>
</tr>
</tbody>
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