



# Unit Outline: BA935

## Auditing and Assurance Services

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**School/Division:** Business

**Unit Title:** Auditing and Assurance Services

**Unit Code:** BA935

**Level:**  Advanced

**Prerequisites:** BA930 Accounting Concepts and Practice  
Recommended: BA937 Information Systems Design and Development for Accountants  
Recommended: BA932 Corporate Accounting  
Recommended: BL915 Corporate Law

**Corequisites:** Nil

**Exclusion(s):** Nil

**Credit Points:** 15

**ASCED Code:** 080101

### Objectives:

This unit seeks to provide students with an understanding of the theory and practice of auditing and related assurance services. More specifically, this unit is designed to enable students to:

#### *Knowledge*

- understand the objectives of different audit/assurance engagements
- comprehend the process of a statutory audit and other audit/assurance engagements
- be aware of the legal and professional requirements pertaining to particular audit/assurance engagements

#### *Skills*

- identify relevant audit risk areas and appropriate general audit/assurance objectives



- design specific audit/assurance objectives and tests
- perform audit/assurance tests and evaluate the results
- document audit/assurance procedures and results
- prepare appropriate audit/assurance reports
- prepare and deliver to an audience a presentation on auditing/assurance issues
- develop an ability to work cooperatively with fellow students

*Values*

- appreciate the importance of professional judgement in auditing/assurances services
- have an ethical approach to auditing/assurance work

**Content:**

- the nature and function of different types of audit/assurance engagements
- ethical, professional and legal aspects of appointment to, and conduct of, audit/assurance engagements
- the audit risk model and planning audit/assurance engagements
- the design and conduct of appropriate audit/assurance tests
- evaluating audit/assurance evidence
- audit/assurance reporting
- internal and operational auditing and other assurance services
- current developments and controversies in auditing/assurance services

**Learning Tasks and Assessment:**

Learning Task	Assessment	Weighting
Classes, at which unit topics are introduced and discussed, and then applied to practical exercises and case studies.		
Prescribed reading which reinforces and extends students' understanding of the unit topics.		
Self-study, in which students engage in a process of application by preparing answers to set questions.		



Working in groups to investigate and analyse an issue of contemporary significance in auditing/assurance and present the findings to fellow students.	Class presentation	20-30%
Progressive review of selected unit content through a class test.	Test*	10-20%
Comprehensive review of unit content.	Examination*	50-60%

**Note on Assessment**

The School has adopted a policy that assessment tasks with a combined weighting of a minimum 50 per cent will be required to be verifiable assessment in each unit. Verifiable Assessment refers to assessment which is conducted under the supervision of an academic staff member, e.g. an exam, presentation etc.

The assessment tasks deemed as verifiable are denoted with an asterisk. In order to pass this unit students must:

1. Achieve a minimum 50 per cent overall for the unit; and
2. Achieve at least 50 per cent of the total marks available for the verifiable tasks.

**Adopted Reference Style**

Australian

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