

ACCT 3006 AUDITING AND ASSURANCE SERVICES

Credit Points 10

Legacy Code 200535

Coordinator Rina Datt ([https://directory.westernsydney.edu.au/search/name/Rina Datt/](https://directory.westernsydney.edu.au/search/name/Rina%20Datt/))

Description This unit studies the roles and responsibilities of the auditor, auditing principles and standards and the application of those standards, particularly in an electronic environment.

School Business

Discipline Accounting

Student Contribution Band HECS Band 4 10cp

Check your HECS Band contribution amount via the Fees (https://www.westernsydney.edu.au/currentstudents/current_students/fees/) page.

Level Undergraduate Level 3 subject

Pre-requisite(s) ACCT 3007

Assumed Knowledge

A basic knowledge of computing.

Learning Outcomes

On successful completion of this subject, students should be able to:

1. Explain the importance of assurance services in business and in society as a whole;
2. Demonstrate the auditing process for financial report auditing;
3. Demonstrate a knowledge of auditing standards and practices, particularly financial reporting;
4. Be able to apply key auditing concepts and principles in problem-solving scenarios;
5. Interpret important principles of professional ethics and apply sound ethical decision-making techniques to deal with ethical dilemma;
6. Critically address contemporary auditing issues;
7. Develop critical thinking, communication and group work skills.

Subject Content

- Audit philosophies and principles
- Audit regulations and professional requirements
- Audit applications
- The Audit cycle including The Electronic environment

Assessment

The following table summarises the standard assessment tasks for this subject. Please note this is a guide only. Assessment tasks are regularly updated, where there is a difference your Learning Guide takes precedence.

Item	Length	Percent	Threshold	Individual/Group Task
Simulation	2 hours	20	N	Individual
Intra-session Exam	1 hour	30	N	Individual
Final Exam	2 hours	50	Y	Individual

Prescribed Texts

- Moroney, R, Campbell, F & Hamilton, J, Auditing: a practical approach, Wiley, Milton, Qld. (Latest edition)

Teaching Periods

Autumn

Online

Online

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View timetable (https://classregistration.westernsydney.edu.au/even/timetable/?subject_code=ACCT3006_22-AUT_ON_O#subjects)

Parramatta City - Macquarie St

Evening

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Day

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Sydney City Campus - Term 1

Sydney City

Day

Subject Contact Neelam Goela ([https://directory.westernsydney.edu.au/search/name/Neelam Goela/](https://directory.westernsydney.edu.au/search/name/Neelam%20Goela/))

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WSU Online TRI-2

Wsu Online

Online

Subject Contact Matthew Kelly ([https://directory.westernsydney.edu.au/search/name/Matthew Kelly/](https://directory.westernsydney.edu.au/search/name/Matthew%20Kelly/))

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Spring

Online

Online

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Parramatta City - Macquarie St

Evening

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Sydney City Campus - Term 3

Sydney City

Day

Subject Contact Neelam Goela ([https://directory.westernsydney.edu.au/search/name/Neelam Goela/](https://directory.westernsydney.edu.au/search/name/Neelam%20Goela/))

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