

# ACCT 3006 AUDITING AND ASSURANCE SERVICES

**Credit Points** 10

**Legacy Code** 200535

**Coordinator** Ildiko Volcz ([https://directory.westernsydney.edu.au/search/name/Ildiko Volcz/](https://directory.westernsydney.edu.au/search/name/Ildiko%20Volcz/))

**Description** The role of the auditor is significant in providing financial information about an organisation and the performance of management. Shareholders and other stakeholders require this information to make investment and other decisions. An auditor provides assurance or a conclusion about a company's financial situation which is intended to give confidence to stakeholders. In this subject, students examine 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/](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. Communicate the importance of assurance services in business and in society as a whole
2. Analyse the auditing processes and standards for financial reporting.
3. Apply key auditing concepts and principles in problem-solving scenarios
4. Apply sound ethical decision-making techniques in dealing with a range of ethical dilemmas
5. Justify solutions to contemporary auditing issues

## Subject Content

1. Audit philosophies and principles
2. Audit regulations and professional requirements
3. Audit applications
4. 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.

Type	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 (2022)

**Online**

**Online**

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

View timetable ([https://classregistration.westernsydney.edu.au/even/timetable/?subject\\_code=ACCT3006\\_22-AUT\\_ON\\_O#subjects](https://classregistration.westernsydney.edu.au/even/timetable/?subject_code=ACCT3006_22-AUT_ON_O#subjects))

## Parramatta City - Macquarie St

**Evening**

**Subject Contact** Ildiko Volcz ([https://directory.westernsydney.edu.au/search/name/Ildiko Volcz/](https://directory.westernsydney.edu.au/search/name/Ildiko%20Volcz/))

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**Day**

**Subject Contact** Ildiko Volcz ([https://directory.westernsydney.edu.au/search/name/Ildiko Volcz/](https://directory.westernsydney.edu.au/search/name/Ildiko%20Volcz/))

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## Sydney City Campus - Term 1 (2022)

**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/))

View timetable ([https://classregistration.westernsydney.edu.au/even/timetable/?subject\\_code=ACCT3006\\_22-SC1\\_SC\\_D#subjects](https://classregistration.westernsydney.edu.au/even/timetable/?subject_code=ACCT3006_22-SC1_SC_D#subjects))

## WSU Online TRI-2 (2022)

**Wsu Online**

**Online**

**Subject Contact** Lisa Rohanek ([https://directory.westernsydney.edu.au/search/name/Lisa Rohanek/](https://directory.westernsydney.edu.au/search/name/Lisa%20Rohanek/))

View timetable ([https://classregistration.westernsydney.edu.au/even/timetable/?subject\\_code=ACCT3006\\_22-OT2\\_OW\\_O#subjects](https://classregistration.westernsydney.edu.au/even/timetable/?subject_code=ACCT3006_22-OT2_OW_O#subjects))

## Spring (2022)

**Online**

**Online**

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

View timetable ([https://classregistration.westernsydney.edu.au/even/timetable/?subject\\_code=ACCT3006\\_22-SPR\\_ON\\_O#subjects](https://classregistration.westernsydney.edu.au/even/timetable/?subject_code=ACCT3006_22-SPR_ON_O#subjects))

## Parramatta City - Macquarie St

### Evening

**Subject Contact** Ildiko Volcz ([https://directory.westernsydney.edu.au/search/name/Ildiko Volcz/](https://directory.westernsydney.edu.au/search/name/Ildiko%20Volcz/))

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### Day

**Subject Contact** Ildiko Volcz ([https://directory.westernsydney.edu.au/search/name/Ildiko Volcz/](https://directory.westernsydney.edu.au/search/name/Ildiko%20Volcz/))

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## Sydney City Campus - Term 3 (2022)

### 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/))

View timetable ([https://classregistration.westernsydney.edu.au/even/timetable/?subject\\_code=ACCT3006\\_22-SC3\\_SC\\_D#subjects](https://classregistration.westernsydney.edu.au/even/timetable/?subject_code=ACCT3006_22-SC3_SC_D#subjects))

## WSU Online TRI-1 (2023)

### Wsu Online

#### Online

**Subject Contact** Ildiko Volcz ([https://directory.westernsydney.edu.au/search/name/Ildiko Volcz/](https://directory.westernsydney.edu.au/search/name/Ildiko%20Volcz/))

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## Autumn (2023)

### Parramatta City - Macquarie St

#### On-site

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

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## Sydney City Campus - Term 1 (2023)

### Sydney City

#### On-site

**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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## Sydney City Campus - Term 2 (2023)

### Sydney City

#### On-site

**Subject Contact** Ildiko Volcz ([https://directory.westernsydney.edu.au/search/name/Ildiko Volcz/](https://directory.westernsydney.edu.au/search/name/Ildiko%20Volcz/))

View timetable ([https://classregistration.westernsydney.edu.au/odd/timetable/?subject\\_code=ACCT3006\\_23-SC2\\_SC\\_1#subjects](https://classregistration.westernsydney.edu.au/odd/timetable/?subject_code=ACCT3006_23-SC2_SC_1#subjects))

## Spring (2023)

### Campbelltown

#### On-site

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

View timetable ([https://classregistration.westernsydney.edu.au/odd/timetable/?subject\\_code=ACCT3006\\_23-SPR\\_CA\\_1#subjects](https://classregistration.westernsydney.edu.au/odd/timetable/?subject_code=ACCT3006_23-SPR_CA_1#subjects))

### Parramatta City - Macquarie St

#### On-site

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

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## WSU Online TRI-3 (2023)

### Wsu Online

#### Online

**Subject Contact** Ildiko Volcz ([https://directory.westernsydney.edu.au/search/name/Ildiko Volcz/](https://directory.westernsydney.edu.au/search/name/Ildiko%20Volcz/))

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