THE UNIVERSITY OF
NEW SOUTH WALES

Faculty of Commerce and Economics
School of Accounting

ACCT3708 / ACCT3718

AUDITING AND ASSURANCE SERVICES

COURSE OUTLINE
AND
LECTURE / TUTORIAL PROGRAM

SESSION 2, 2005

CONTENTS

1. COURSE STAFF

1.1 Staff members and contact details

Contact details for course coordinator and teaching staff.

Teaching Staff	Room Number	Telephone	Email
Lecturer-in-charge			
Dr. Nonna Martinov-Bennie	Quad 3101	9385 5940	n.martinov@unsw.edu.au
Lecturing Staff			
Mr. Stuart Taylor	Quad 3092	9385 5826	stuart.taylor@unsw.edu.au
Mrs. Fiona Foster	Quad 3113	9385 5907	fjfoster@bigpond.net.au
Honours Program Lecturer-in-charge			
Mr. Peter Roebuck	Quad 3080	9385 5845	p.roebuck@unsw.edu.au

1.2 Communication with staff

Students will be notified of staff consultation hours during the first tutorial in week 2. Each member of staff will be available for up to three hours per week to conduct consultations on a drop-in basis. You are encouraged to seek help at a time that is convenient to you from any staff member teaching on this course during their regular consultation hours. Note that consultation in person is the recommended consultation mode. In special circumstances, an appointment may be made outside regular consultation hours. Staff will not conduct any consultations by e-mail, unless they indicate a personal preference to work otherwise. You may, however, phone staff during their consultation hours.

Please note that common written etiquette must be observed when conducting any written communication with staff members. Communications that use shorthand and 'SMS' language is not permitted.

2. INFORMATION ABOUT THE COURSE

2.1 Teaching times and locations

	L/T Class No.	Day	Time	Location
ACCT3708 Auditing and Assurance Services				
Lectures (start in week 1)	Lect a	Tue	14:00 – 16:00	KBT
	or			
	Lect b	Tue	17:00 – 19:00	ASG 01
Tutorials (start in week 2)	T1	Tue	10:00 – 11:00	OMB 229
	T2	Tue	11:00 – 12:00	OMB 229
	T3	Tue	19:00 – 20:00	QUAD G047
	T4	Wed	10:00 – 11:00	WEBSTER 302
	T5	Wed	11:00 – 12:00	WEBSTER 302
	T6	Wed	12:00 – 13:00	WEBSTER 302
	T7	Wed	13:00 – 14:00	QUAD G047
	T8	Wed	14:00 – 15:00	QUAD G047
	T9	Wed	15:00 – 16:00	QUAD G047
	T10	Wed	16:00 – 17:00	QUAD G052
ACCT3718 Honours Tutorial				
(additional tutorial for all		Tue	16:00 – 17:00	QUAD G053

honours students)

2.2 Units of credit
ACCT3708 Auditing and Assurance Services has a total of 6 units of credit.

2.3 Relationship of this course to other course offerings
This course is offered by the School of Accounting and may form part of an accounting major, double major or disciplinary minor within the Bachelor of Commerce or Bachelor of Economics degrees. In order to enrol in this course, the following prerequisites must have been satisfied – ACCT2542 Corporate Financial Reporting and Analysis. This course also constitutes part of the core curriculum of studies required by the Institute of Chartered Accountants in Australia.

2.4 Approach to learning and teaching
At university, the focus is your self-directed search for knowledge. Lectures, tutorials, textbooks, exams and other resources are all provided to help you learn. You are therefore required to attend all lectures and tutorials and read all required readings in order to fully grasp and appreciate the concepts of Auditing and Assurance Services.

It is up to you to choose how much work you do in each part of the course: preparing for classes; completing assignments; studying for exams; and seeking assistance or extra work to extend and clarify your understanding. You must choose an approach that best suits your learning style and goals in this course. Lecture and tutorial questions as well as case studies with solutions are provided to guide your learning process.

The teaching staff have put a great deal of thought into the development and presentation of this course so students may experience a flexible but directed learning approach to Auditing and Assurance Services.

3. Course Aims and Outcomes

3.1 Course aims
This course examines the process of auditing and the concepts which underlay the practice. Although the focus of attention is on audits carried out under the provisions of the Corporation Act 2001, reference is also made to other forms of audit and assurance. The course is intended to provide an overview of the audit process as it exists in Australia and under the International Standards on Auditing. Although the auditing course is broken into a number of segments, students should recognise that each segment forms part of the audit process.

3.2 Student learning outcomes

Content-based learning outcomes

1. To develop students' understanding of the audit function and the reasons for an audit.

2. To familiarise students with the professional, legal, ethical, commercial and regulatory framework within which audits and other audit related and assurance engagements are carried out.

2. To examine the audit process and the techniques used by auditors including risk analysis, evidence collection and evaluation, computer assisted audit techniques and audit reporting.

4. To familiarise students with current developments in audit practice.

Skills-based outcomes
As a result of satisfactorily completing this course, you will achieve the following skills:

5. A capacity to learn independently and to assume responsibility for the learning process.

6. A capacity to learn within teams – to co-operate with team members, to assume leadership and to manage differences and conflicts.

7. A capacity to conduct applied business research – acquiring, analysing and presenting knowledge relevant to specific audit client engagement issues.

8. A capacity to tolerate ambiguity in making various audit judgments.

9. An ability to apply knowledge to specific audit contexts.

10. A capacity to reflect on your own strengths and weaknesses as a learner.

11. An ability to make professional presentations.

3.3 Teaching strategies
The course consists of lectures and tutorials.

Lectures
Lectures (two hours per week) will be held each Tuesday (except as specified in the course timetable – see page 10 of the course outline). The purpose of lectures is to introduce and explain concepts that are critical to the core themes of the course. Further, lectures are aimed at providing students with the understanding of the audit process and provide guidance for each stage within the process.

In order to maximise the benefits of attending lectures, students are expected/encouraged to read the relevant study materials (i.e. specified chapters or pages in the textbook, auditing standards and practical case studies with solutions) thoroughly before attending lectures.

Tutorials
Each student is expected to register for a tutorial group via the TAS system. Tutorials (one hour per week) will be held each week from weeks 2 to 14. The tutorials constitute the core learning experience of this course. During tutorials, students will be encouraged to discuss various steps in the audit process in a team environment and may be asked to present their findings in front of the class, as well as applying their knowledge to specific audit issues and situations via homework questions and class exercises.

Tutorial questions are included in the lecture and tutorial program handed out as a part of the Course Outline booklet distributed during the lecture in week 1. It is essential that, prior to a tutorial, you read the relevant course materials and prepare written responses to any tutorial questions assigned.

To assist in the development of key research and analytical skills, some of these tutorial questions may require students to conduct additional research.

Self study
Self study is a key element of the learning design of this course. Self study materials include the auditing standards, the case studies and lecture questions included in the Course Outline. The aim of this material is to encourage students to assume responsibility in the learning process and to make the tutorials more effective. Thus onus is on students to review and complete these materials. Staff will be available in consultation hours to assist with difficulties experienced with the self study materials.

4. STUDENT RESPONSIBILITIES AND CONDUCT

4.1 Preparation for and performance in class
It is a requirement of this course that all students attempt the assigned weekly readings and tutorial questions ***prior*** to attending class. The importance of adequate preparation prior to each tutorial including the completion of all questions cannot be overemphasised, as the effectiveness and usefulness of the tutorial depends to a large extent on students' active participation during the tutorial.

4.2 Workload
It is expected that you will spend at least **ten hours** per week studying this course. This time should be made up of reading, research, working on case studies and questions and attending classes. In periods where you need to complete assignments or prepare for examinations, the workload may be greater.

Over-commitment has been a cause of failure for many students. You should take the required workload into account when planning how to balance study with employment and other activities.

4.3 Attendance
Your regular and punctual attendance at lectures and seminars is expected in this course. University regulations indicate that if students attend less than 80% of scheduled classes they may be refused final assessment.

4.4 General conduct and behaviour
You are expected to conduct yourself with consideration and respect for the needs of your fellow students and teaching staff. Conduct which unduly disrupts or interferes with a class, such as ringing or talking on mobile phones, is not acceptable and students may be asked to leave the class. More information on student conduct is available at www.my.unsw.edu.au.

4.5 Keeping informed
You should take note of all announcements made in lectures, tutorials or on the course web site. From time to time, the University will send important announcements to your university e-mail address without providing you with a paper copy. You will be deemed to have received this information. Specific announcements will also be made via WebCT.

5. LEARNING ASSESSMENT

5.1 Formal requirements
To be eligible for a passing grade in this course students must:

1. Achieve composite mark of at least 50% **AND**

2. Satisfactorily complete all assessment tasks (or submit appropriate documentation relating to your failure to complete a task to the Lecturer-in-charge) **AND**

3. Achieve a satisfactory level of performance in the final exam. This usually means a minimum mark of 50%. Any student having an overall mark of 50 or more but less than 50% in the final examination will be given an UF grade (unsatisfactory fail) or be asked to sit a supplementary final exam, depending on the individual's circumstances.

Please note that there will only be ONE supplementary exam. It is the student's responsibility to ensure that he or she is available on the date of the supplementary exam. (The finalised date of the supplementary exam will be announced during the lecture in week 14.)

A 'pass conceded' (PC) grade may only be granted by the Faculty of Commerce and Economics Assessment Committee and not the Head of School or the Lecturer-in-charge of this course.

5.2 Assessment overview
The composite mark for ACCT3708 will be calculated as follows. (Honours students to be advised separately.)

Assessment Item (Due Date)	Weight	Item Assesses Learning Outcomes
Group Assignment(week 12)	15%	1, 2, 3, 6, 7, 8, 10 and 11
Tutorial Quiz (week 5)	5%	1, 2, 3, 5, 9 and 10
Mid-session exam (week 8)	25%	1, 2, 3, 5, 8, 9 and 10
Final examination	55%	1, 2, 3, 4, 5, 8 and 9
TOTAL	**100%**	

Group assignment (15%)
The assignment will be undertaken by groups of four students within the same tutorial group. The assignment is due at the beginning of your tutorial in week 12. The composition of groups must be finalised **by the end of week 3 tutorial** (preferably earlier) and submitted to your tutor in writing (refer 'Assignment Group Allocation Form' on page 49). Please note that it is the student's responsibility to organise a group. Details regarding the nature of the assignment and its assessment are provided on pages 11-13.

A major part of this assignment involves conducting extensive research on a company's business environment, operations, strategies and its financial position. Students are expected to conduct their own business research, then apply knowledge gained from this course to critically analyse and evaluate this information and demonstrate their understanding of the nature of the company (its external as well as internal environment, including relevant applicable laws and regulations) in the context of assessing the risks of material misstatement and fraud.

Self and peer assessment will be involved in the determination of the final mark. The aim of the self and peer (S&P) assessment procedure is to encourage students to co-operate with their team members, to understand the importance of managing differences and conflicts in a team environment in order to ensure the effectiveness of teamwork. Furthermore, the S&P procedures can also be used to create productive dialogues among team members, allowing students to reflect on the strengths and weaknesses of both the team and the individuals comprising the team. For more details regarding the S&P methodology refer to pages 13 and 50.

Tutorial quiz (5%)
The in-class quiz will be held at the beginning of week 5. You must undertake the quiz in your allocated tutorial class unless prior permission is granted by the Lecturer-in-charge to attend an alternate class. The aim of this quiz is to provide you with on-going feedback relating to your understanding and learning progress within the course. The quiz will test mostly technical skills learned in this course, but may involve short questions where students need to apply their knowledge to different audit contexts.

More information regarding the quiz will be distributed closer to the quiz date.

Mid-session exam (25%)
A mid-session exam of 1.5 hours duration will be held on Tuesday, 13 September (week 8) during the 2 hour lecture time 14:00 – 16:00 in a location to be confirmed and posted on WebCT by week 3 of the session. Further information regarding the content will be provided in week 7 lecture. The aim of this mid-session exam is to provide you with ongoing feedback relating to your understanding and learning progress within the course. The mid-session exam will be a combination of short answer written questions and multiple choice aimed at testing both technical and analytical skills learned in this course.

No supplementary exam will be held for the mid-session exam.

Final examination (55%)
Students are required to sit for a final examination paper in this course. Students will be advised of the general format and content of the final examination during week 14 lecture.

5.3 Special consideration and supplementary examinations

The School of Accounting follows the UNSW policy and process for Special Consideration (see https://my.unsw.edu.au/student/atoz/SpecialConsideration.html). Specifically:

- Applications for special consideration (including supplementary examinations) must go through UNSW Central administration (within 3 working days of the assessment to which it refers) – applications will **not** be accepted by teaching staff;
- Applying for special consideration does not automatically mean that you will be granted additional assessment or that you will be awarded an amended result;
- If you are making an application for special consideration (through UNSW Central Administration) please notify your Lecturer in Charge;
- Please note: a register of applications for Special Consideration is maintained. History of previous applications for Special Consideration is taken into account when considering each case.

Please note: If a supplementary exam is approved, there is only one opportunity to sit the exam. The preliminary supplementary exam date for ACCT3708 Audit and Assurance Services 2005 is 16 December 2005.

6. ACADEMIC HONESTY AND PLAGIARISM

The University regards plagiarism as a form of academic misconduct, and has very strict rules regarding plagiarism. For full information regarding policies, penalties and information to help you avoid plagiarism see http://www.lc.unsw.edu.au/plagiarism/index.html.

Plagiarism is the presentation of the thoughts or work of another as one's own.* Examples include:

- direct duplication of the thoughts or work of another, including by copying work, or knowingly permitting it to be copied. This includes copying material, ideas or concepts from a book, article, report or other written document (whether published or unpublished), composition, artwork, design, drawing, circuitry, computer program or software, web site, Internet, other electronic resource, or another person's assignment without appropriate acknowledgement;
- paraphrasing another person's work with very minor changes keeping the meaning, form and/or progression of ideas of the original;
- piecing together sections of the work of others into a new whole;
- presenting an assessment item as independent work when it has been produced in whole or part in collusion with other people, for example, another student or a tutor; and,
- claiming credit for a proportion a work contributed to a group assessment item that is greater than that actually contributed.†

Submitting an assessment item that has already been submitted for academic credit elsewhere may also be considered plagiarism.

The inclusion of the thoughts or work of another with attribution appropriate to the academic discipline does *not* amount to plagiarism.

Students are reminded of their Rights and Responsibilities in respect of plagiarism, as set out in the University Undergraduate and Postgraduate Handbooks, and are encouraged to seek advice from academic staff whenever necessary to ensure they avoid plagiarism in all its forms.

The Learning Centre website is the central University online resource for staff and student information on plagiarism and academic honesty. It can be located at
www.lc.unsw.edu.au/plagiarism

The Learning Centre also provides substantial educational written materials, workshops, and tutorials to aid students, for example, in:

- correct referencing practices;
- paraphrasing, summarising, essay writing, and time management;
- appropriate use of, and attribution for, a range of materials including text, images, formulae and concepts.

Individual assistance is available on request from The Learning Centre.

Students are also reminded that careful time management is an important part of study and one of the identified causes of plagiarism is poor time management. Students should allow sufficient time for research, drafting, and the proper referencing of sources in preparing all assessment items.

* Based on that proposed to the University of Newcastle by the St James Ethics Centre. Used with kind permission from the University of Newcastle
† Adapted with kind permission from the University of Melbourne.

7. STUDENT RESOURCES

7.1 Course resources

1. Prescribed Textbooks/Reference Books:

   Reference Book
   Gay G, and R. Simnett "Auditing and Assurance Services in Australia", McGraw-Hill, 3rd edition, 2005.

   Textbooks
   Roebuck P. and N. Martinov, "Case Studies in Auditing and Assurance", 3rd edition, Lexis Nexis Butterworth, 2003.

   Australian Society of CPAs or the Institute of Chartered Accountants, Auditing Handbook, Vol. 2 of the Accounting and Auditing Handbook, Prentice-Hall, 2005.

2. Additional References:
   Students will find many other auditing textbooks which will provide additional supplementary information. Some of these are available on closed reserve in the main library.

Both the textbook and the reading materials are available from the UNSW Bookshop from late July 2005.

Students enrolled in ACCT3718 Auditing and Assurance Services (Honours) will receive additional readings during the Honours tutorials. The Lecturer-in-charge for ACCT3718 is Mr. Peter Roebuck (Quad 3080).

7.2 Course website

A course website will be maintained within the WebCT environment. You are required to have a Unipass and Unipin to access this website. In addition, you must be enrolled in the course to access the website. The website will contain announcements, copies of the weekly questions and any other material deemed suitable by the Lecturer-in-charge from time to time. We cannot place any material on the website that involves the use of student IDs or that raises issues with respect to privacy. Details regarding access to this website will be provided in class. **If you have any difficulties with WebCT access, please contact Stuart Taylor (9385 5826) (stuart.taylor@unsw.edu.au) or Lisa Lifman (l.lifman@unsw.edu.au).**

7.3 Other resources, support and information

The University and the Faculty provide a wide range of support services for students, including:

- **Learning and study support**
  - FCE Education Development Unit (http://education.fce.unsw.edu.au)
  - UNSW Learning Centre (http://www.lc.unsw.edu.au)
  - EdTec – WebCT information (http://www.edtec.unsw.edu.au)

- **Counselling support -** http://www.counselling.unsw.edu.au

- **Library training and support services -** http://info.library.unsw.edu.au

- **Disability Support Services** – Those students who have a disability that requires some adjustment in their teaching or learning environment are encouraged to discuss their study needs with the Course Coordinator or the Equity Officer (http://www.equity.unsw.edu.au/disabil.html). Early notification is essential to enable any necessary adjustments to be made.

In addition, it is important that all students are familiar with University policies and procedures in relation to such issues as:

- **Examination procedures** and advice concerning illness or misadventure https://my.unsw.edu.au/student/academiclife/assessment/examinations/examinationrules.html

- **Special Consideration** including Supplementary Examinations

- **Occupational Health and Safety** policies and student responsibilities; http://www.riskman.unsw.edu.au/ohs/Policies%20&%20Procedures/UNSW%20OHS%20Accountability.pdf

8. CONTINUAL COURSE IMPROVEMENT

Each year feedback is sought from students and other stakeholders about the courses offered in the School and continual improvements are made based on this feedback. UNSW's Course and Teaching Evaluation and Improvement (CATEI) Process (http://www.ltu.unsw.edu.au/ref4-5-1_catei_process.cfm) is one of the ways in which student evaluative feedback is gathered. Significant changes to courses and programs within the School are communicated to subsequent cohorts of students.

9. COURSE SCHEDULE

Week	Date		Topic	Lecturer
1	July	26	Introduction to Audit Function, Assurance Framework, Professional Standards and Structure of the Profession.	Nonna Martinov-Bennie
2	August	2	Introduction to the Audit Process – Understanding the Entity and Assessing Risk.	Nonna Martinov-Bennie
3	August	9	Internal Controls Evaluation and Mitigating Controls.	Nonna Martinov-Bennie
4	August	16	Audit Evidence and Use of Assertions.	Nonna Martinov-Bennie
5	August	23	Analytical Procedures. **Class Quiz in Tutorials**	Nonna Martinov-Bennie
6	August	30	Auditors Response to Risks and Assessment of Materiality.	Nonna Martinov-Bennie
7	September	6	Video (Revision).	Nonna Martinov-Bennie
8	**September**	**13**	**MID-SESSION EXAM: 14:00 – 16:00**	
9	September	20	Auditing in an IT Environment – Background and Internal Controls.	Stuart Taylor
	September	**27**	**RECESS**	
10	October	4	Auditing in an IT Environment – Audit Procedures/CAATs.	Stuart Taylor
11	October	11	Completing the Audit Process and Audit Reporting	Stuart Taylor
12	October	18	Legal Liability/Ethics. **Assignment Due in Tutorials**	Nonna Martinov-Bennie
13	October	25	Using the Work of Others/Internal Audit/Public Sector Auditing.	Nonna Martinov-Bennie/Guest lecturer from Woolworths Limited
14	November	1	Current Issues and Course Review.	Nonna Martinov-Bennie/Professor Roger Simnett

10. ASSESSMENT DETAILS

10.1 Group assignment

The assignment is to be based on Woolworths Limited.

The aim of the group assignment is to test students' ability to integrate skills learnt in Auditing and Assurance Services to analyse a real company from the auditor's perspective and within the framework of auditing standards. The successful completion of this assignment requires extensive research on the Woolworths group of companies' internal and external environments, operations, strategies and an analysis of the annual report including financial information.

Students are expected to demonstrate their ability to critically evaluate various information and apply analytical skills to critically evaluate potential audit risks in relation to the Woolworths group of companies. Based on their analysis, students are then required to prepare specified parts of the audit planning workpapers.

Required: (total = 45 marks representing 15% of course assessment)

You are a part of the team responsible for the Woolworths group of companies (Woolworths) audit engagement. You have been assigned to gather relevant background information and prepare audit workpapers in relation to the planning issues listed below.

1. In relation to Woolworths provide a brief description of the following (factors included in AUS402 Appendix 1):

   Business Operations:
   - nature of revenue sources
   - conduct of operations
   - involvement in electronic commerce

   Industry Conditions:
   - market and competition

   Regulatory Environment:
   - accounting principles and industry specific practices **[12 Marks]**

2. Discuss (1 page maximum) as to whether you consider there to be any areas/accounts to be susceptible to the risk of fraud at Woolworths and explain why (refer AUS210). **[5 Marks]**

3. Provide a comprehensive list of laws and regulations that you would expect to be applicable to Woolworths. **[5 Marks]**

4. With reference to simple comparisons, ratios, the discussion provided in the Woolworths Limited annual report and your background discussion in 1 above comment on Woolworths:
   (a) short term and long term liquidity
   (b) profitability
   (c) efficiency of management; and
   (d) overall financial position **[10 Marks]**

5. Select five (5) key balance sheet accounts for Woolworths and identify key assertion(s) for each account selected. **[5 Marks]**

6. Select one of the balance sheet accounts from 5 above and design appropriate substantive tests of detail for the key assertions. **[5 Marks]**

Assessment Criteria

In addition to the content, the assignment will be assessed based on the following criteria:

1. Effectiveness and format of the audit planning workpapers to communicate information gathered and analysis of risks.

2. The ability to integrate various content components into a cohesive concise and meaningful document.

3. Creativity. **[3 Marks]**

Length

Maximum 6 pages.

The page limit **excludes** bibliography and appendices. Font size must be at least 12, one and a half line spacing or greater (use Times New Roman). Margins on all sides must be 2.5 cm or greater.

Consult your tutor if you are unsure about any of the above formatting requirements. Please note that any writing in excess of the page limit will NOT be marked.

Additional Information

1. A Group Assignment Work Plan is included on page 48 to assist your completion of this assignment.
2. An Assignment Group Allocation Form is included on page 49 for you to keep a record of your group members.
   You will be supplied with an additional form in week 2 (tutorial 1) to complete and return to your tutor.
3. A Group Assignment Peer Evaluation Form is included on page 50. Each group member is to complete and submit this form with the group assignment (in a sealed envelope if you wish to keep the information confidential).

Submission Details

1. A **hardcopy** of the assignment is to be submitted to your tutor at the beginning of your tutorial in week 12. Any assignments received after this time will be considered late and subject to the penalty described in the course outline. Last minute printing difficulties, computer failure or transportation problems will not constitute an adequate excuse for lateness.

2. Please keep a **copy** of your work.

3. The title page should clearly indicate the names of your team members and their student numbers, your tutor and the time and location of your tutorial class. **Failure to do so will incur a 5 mark penalty.**

4. All assignments must be typed. Footnotes should be reserved for points of clarification. Marks may be deducted for inappropriate use of footnotes and appendices.

5. Individual marks will be based on the marking scheme as per 'Required' on pages 11 and 12.

6. Please note, elaborate binding and plastic covers are **not necessary and will not result in extra marks**. Assignments that are not stapled or otherwise bound together may not be accepted.

7. **Late submissions will incur a 10 mark penalty** for every day of late submission (including weekends).

10.2 Group assignment work plan
See page 48 for Group Assignment Work Plan.

10.3 Assignment group allocation form
See page 49 for Assignment Group Allocation Form.

10.4 Peer evaluation marking scheme
See page 50 for all information on the Peer Evaluation Marking Scheme. You may also wish to refer to WebCT (http://webct.edtec.unsw.edu.au/webct/public/home.pl).

11. LECTURE/TUTORIAL PROGRAM

Topic	Lecture Date	Tutorial Date Week Beginning
Introduction to Audit Function, Assurance Framework, Professional Standards and Structure of the Profession.	26 July	1 August
Introduction to the Audit Process – Understanding the Entity and Assessing Risk.	2 August	8 August
Internal Controls Evaluation and Mitigating Controls.	9 August	15 August
Audit Evidence and Use of Assertions.	16 August	22 August
Analytical Procedures.	23 August	29 August
Auditors Response to Risks and Assessment of Materiality.	30 August	5 September
Video (Revision).	6 September	
MID-SESSION EXAM	**13 September**	
Auditing in an IT Environment – Background and Internal Controls.	20 September	3 October
RECESS		
Auditing in an IT Environment – Audit Procedures/CAATs.	4 October	10 October
Completing the Audit Process and Audit Reporting	11 October	17 October
Legal Liability/Ethics.	18 October	24 October
Using the Work of Others/Internal Audit/Public Sector Auditing.	25 October	31 October
Current Issues and Course Review.	1 November	