ACCT19064 *Auditing & Professional Practice*
Term 2 - 2025

Profile information current as at 21/11/2024 11:53 pm

General Information

Overview

In this unit, you will examine the professional environment of the auditor, particularly audit standards, audit practice, legal liability, ethics and current developments (e.g., Audit Expectation Gap). Audit methodology and planning, internal control assessments and exposure to influences of information technology on audit testing will also be examined. The unit material, while drawing on audit theory, is very practically based for the needs of future audit professionals. Statistical and non-statistical audit sampling is also covered in detail. With an emphasis on professional and ethical practice, you will gain an appreciation of the role and needs of audit professionals in business environments.

Details

Career Level: *Undergraduate*
Unit Level: *Level 3*
Credit Points: *6*
Student Contribution Band: *10*
Fraction of Full-Time Student Load: *0.125*

Pre-requisites or Co-requisites

Pre-requisite: ACCT11081 or ACCT19084
Important note: Students enrolled in a subsequent unit who failed their pre-requisite unit, should drop the subsequent unit before the census date or within 10 working days of Fail grade notification. Students who do not drop the unit in this timeframe cannot later drop the unit without academic and financial liability. See details in the Assessment Policy and Procedure (Higher Education Coursework).

Offerings For Term 2 - 2025

- Brisbane
- Melbourne
- Online
- Sydney

Attendance Requirements

All on-campus students are expected to attend scheduled classes – in some units, these classes are identified as a mandatory (pass/fail) component and attendance is compulsory. International students, on a student visa, must maintain a full time study load and meet both attendance and academic progress requirements in each study period (satisfactory attendance for International students is defined as maintaining at least an 80% attendance record).

Website

This unit has a website, within the Moodle system, which is available two weeks before the start of term. It is important that you visit your Moodle site throughout the term. Please visit Moodle for more information.

Class and Assessment Overview

CQUniversity Policies

All University policies are available on the [CQUniversity Policy site](.).
You may wish to view these policies:

- Grades and Results Policy
- Assessment Policy and Procedure (Higher Education Coursework)
- Review of Grade Procedure
- Student Academic Integrity Policy and Procedure
- Monitoring Academic Progress (MAP) Policy and Procedure – Domestic Students
- Monitoring Academic Progress (MAP) Policy and Procedure – International Students
- Student Refund and Credit Balance Policy and Procedure
- Student Feedback – Compliments and Complaints Policy and Procedure
- Information and Communications Technology Acceptable Use Policy and Procedure

This list is not an exhaustive list of all University policies. The full list of University policies are available on the [CQUniversity Policy site](.).

Previous Student Feedback

Feedback, Recommendations and Responses
Every unit is reviewed for enhancement each year. At the most recent review, the following staff and student feedback items were identified and recommendations were made.

Feedback from Student feedback

Feedback
Teacher engagement

Recommendation
Teachers and tutors will be more focused on student requested and be more engaging in class.

Feedback from Student feedback

Feedback
Minimum standards for learning and teaching

Recommendation
The School's minimum standards for Moodle and for learning and teaching will be implemented in full.

Feedback from Student feedback

Feedback
Learning materials

Recommendation
All learning materials will be updated.

Unit Learning Outcomes

Information for Unit Learning Outcomes has not been released yet.
This information will be available on Monday 19 May 2025

Alignment of Learning Outcomes, Assessment and Graduate Attributes

Information for Alignment of Learning Outcomes, Assessment and Graduate Attributes has not been released yet.
This information will be available on Monday 19 May 2025

Textbooks and Resources

Information for Textbooks and Resources has not been released yet.
This information will be available on Monday 23 June 2025

Academic Integrity Statement

Information for Academic Integrity Statement has not been released yet.
This unit profile has not yet been finalised.