

In Progress

Please note that this Unit Profile is still in progress. The content below is subject to change.



ACCT19064 Auditing & Professional Practice

Term 1 - 2027

Profile information current as at 05/09/2026 07:47 am

All details in this unit profile for ACCT19064 have been officially approved by CQUniversity and represent a learning partnership between the University and you (our student). The information will not be changed unless absolutely necessary and any change will be clearly indicated by an approved correction included in the profile.

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 1 - 2027

- 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

Information for Class and Assessment Overview has not been released yet.
This information will be available on Monday 11 January 2027

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
- Academic Progression Policy and Procedure
- Student Refund and Credit Balance Policy and Procedure
- 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

Review of textbook and teaching & learning materials in response to the students' feedback about clear unit requirements and useful learning materials

Recommendation

The Unit Coordinator (UC) will review and update the units in 2027 with updated textbook and materials (including lecture recordings, lecture notes and workshop activities).

Feedback from Self-reflection and student feedback

Feedback

Review and enhance workshop activities by incorporating case studies and practical learning exercises that are closely aligned with assessment requirements. This approach will strengthen the connection between workshop content, assessment tasks, and professional auditing practice, enabling students to better understand the relevance and application of key concepts. Engaging with authentic auditing scenarios throughout the term will help students develop stronger analytical and problem-solving skills, improve their preparedness for assessments, and gain a deeper appreciation of how theoretical knowledge is applied in real-world auditing contexts. As a result, students are likely to experience greater engagement, confidence, and success in the unit.

Recommendation

The UC will review the unit materials to implement this recommendation

Unit Learning Outcomes

Information for Unit Learning Outcomes has not been released yet.
This information will be available on Monday 11 January 2027

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 11 January 2027

Textbooks and Resources

Information for Textbooks and Resources has not been released yet.
This information will be available on Monday 15 February 2027

Academic Integrity Statement

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