ACCT20075 *Auditing and Ethics*
Term 3 - 2026

Profile information current as at 12/11/2026 11:09 am

All details in this unit profile for ACCT20075 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
This unit covers the nature and purpose of audit and assurance and the regulatory and professional environment in which it operates. It specifically addresses issues dealing with the auditing standards and practice statements, ethics, current developments and legal liability. You are introduced to statistical and non-statistical sampling as well as audit methodology, planning and internal control. In this unit you will gain an understanding of the role of auditing standards, and their application to the audit process.

Details
Career Level: *Postgraduate*
Unit Level: *Level 9*
Credit Points: *6*
Student Contribution Band: *10*
Fraction of Full-Time Student Load: *0.125*

Pre-requisites or Co-requisites
Prerequisite: ACCT20071 Foundations of Financial Accounting Anti-Requisite: ACCT20040 Auditing and Ethical Practice 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 3 - 2026
- Online

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

Recommended Student Time Commitment

Each 6-credit Postgraduate unit at CQUniversity requires an overall time commitment of an average of 12.5 hours of study per week, making a total of 150 hours for the unit.

Class Timetable

Regional Campuses
Bundaberg, Cairns, Emerald, Gladstone, Mackay, Rockhampton, Townsville

Metropolitan Campuses
Adelaide, Brisbane, Melbourne, Perth, Sydney

Assessment Overview

Assessment Task	Part Weighting (% of assessment)	Assessment Security Level	Gen AI Guidance Levels
1. Online Quiz (*10% of unit*)			
Online Quiz (Online Quiz(zes))	100% of 10%	Low	No Gen AI Use
2. Individual Written Assessment (*30% of unit*)			
Individual Written Assessment (Written Assessment)	100% of 30%	Low	AI-Assisted (Guided Collaboration)
3. Group Assessment and Oral Test (*60% of unit · 3 parts*)			
Part 1 – Part A - Group Presentation (Presentation)	34% of 60%	Low	AI-Assisted (Guided Collaboration)
Part 2 – Part B - Group Report (Report)	33% of 60%	Low	AI-Assisted (Guided Collaboration)
Part 3 – Part C - Oral Test (Oral Examination)	33% of 60%	Medium	No Gen AI Use

Assessment Grading

This is a graded unit: your overall grade will be calculated from the marks or grades for each assessment task, based on the relative weightings shown in the table above. You must obtain an overall mark for the unit of at least 50%, or an overall grade of 'pass' in order to pass the unit. If any 'pass/fail' tasks are shown in the table above they must also be completed successfully ('pass' grade). You must also meet any minimum mark requirements specified for a particular assessment task, as detailed in the 'assessment task' section (note that in some instances, the minimum mark for a task may be greater than 50%). Consult the University's Grades and Results Policy for more details of interim results and final grades.

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
The students continue to raise concern about the usefulness of the unit materials.

Recommendation
The UC should redevelop the unit and get the unit materials updated in 2027.

Unit Learning Outcomes

On successful completion of this unit, you will be able to:

1. Identify and explain the nature and purpose of auditing within the regulatory and professional environment
2. Critically evaluate and discuss the audit and assurance process and the role of the auditing standards
3. Critically evaluate and report on the ethical and legal aspects of planning, executing and reporting on a financial audit
4. Define the fundamental principles of professional ethics and explain how the ethical rules apply to auditors.

ACCT20075 supports external accreditation requirements for business acumen, critical thinking and communication competencies.

Alignment of Learning Outcomes, Assessment and Graduate Attributes

— N/A Level • Introductory Level • Intermediate Level • Graduate Level ◦ Professional Level ◦ Advanced Level

Alignment of Assessment Tasks to Learning Outcomes

Assessment Tasks	Learning Outcomes			
	1	2	3	4
1. Assessment 1 *(10% of unit)* Online Quiz(zes)	•			•
2. Assessment 2 *(30% of unit)* Written Assessment	•	•	•	
3. Assessment 3 *(60% of unit · 3 parts)* Part 1 - Presentation Part 2 - Report Part 3 - Oral Examination	•	•	•	•

Alignment of Graduate Attributes to Learning Outcomes

Graduate Attributes	Learning Outcomes			
	1	2	3	4
1 - Knowledge	◦	◦	◦	◦
2 - Communication	◦	◦	◦	◦
3 - Cognitive, technical and creative skills	◦	◦	◦	◦
4 - Research	◦	◦	◦	
5 - Self-management	◦		◦	
6 - Ethical and Professional Responsibility				◦
7 - Leadership				
8 - First Nations Knowledges				

Textbooks and Resources

Textbooks

ACCT20075

Prescribed

Auditing, Assurance Service & Ethics in Australia
Edition: 10 (2017)
Authors: Arens, Best, Shailer, Fiedler Elder & Beasley
Pearson
ISBN: 9781488609138

ACCT20075

Prescribed

Auditing, Assurance Service & Ethics in Australia
Edition: 11 (2025)
Authors: Mark S. Beasley; Peter Best; Greg Shailer; Randy Elder; Brenton Fiedler; Alvin A. Arens
Pearson
ISBN: 9780655713456

IT Resources

You will need access to the following IT resources:

- CQUniversity Student Email
- Internet
- Unit Website (Moodle)
- Word processing (Microsoft Office Word or similar)
- Zoom Capacity (webcam and microphone)

Referencing Style

All submissions for this unit must use the referencing style: American Psychological Association 7th Edition (APA 7th edition)
For further information, see the Assessment Tasks.

Teaching Contacts

Adel Alamin Unit Coordinator
a.alamin@cqu.edu.au

Schedule

Week 1 - 09 Nov 2026

Module/Topic	Chapter	Events and Submissions/Topic
The auditing profession	Chapter 1	

Week 2 - 16 Nov 2026

Module/Topic	Chapter	Events and Submissions/Topic
Ethics and legal liability	Chapter 2 & 3	

Week 3 - 23 Nov 2026

Module/Topic	Chapter	Events and Submissions/Topic
Audit objectives and evidence	Chapter 4 & 5	

Week 4 - 30 Nov 2026

Module/Topic	Chapter	Events and Submissions/Topic
Audit planning and documentation	Chapter 6	

Week 5 - 07 Dec 2026

Module/Topic	Chapter	Events and Submissions/Topic
Materiality and risk	Chapter 7	Assessment 1 is due in week 5 Friday 5.00 p.m. AEST Online Quiz Due: Week 5 Friday (11 Dec 2026) 5:00 pm AEST

Week 6 - 14 Dec 2026

Module/Topic	Chapter	Events and Submissions/Topic
Internal control	Chapter 8	Assessment 2 is due in week 6 Friday 5.00 p.m. AEST Individual Written Assessment Due: Week 6 Friday (18 Dec 2026) 5:00 pm AEST

Mid-Term Break - 21 Dec 2026

Module/Topic	Chapter	Events and Submissions/Topic

Week 7 - 04 Jan 2027

Module/Topic	Chapter	Events and Submissions/Topic
Fraud and technology in the audit environment	Chapter 9 & 10	

Week 8 - 11 Jan 2027

Module/Topic	Chapter	Events and Submissions/Topic
The audit program, sales and collection	Chapter 11, 12 & 13	

Week 9 - 18 Jan 2027

Module/Topic	Chapter	Events and Submissions/Topic
Audit Sampling	Chapter 14	

Week 10 - 25 Jan 2027

Module/Topic	Chapter	Events and Submissions/Topic
Completing the audit, contingent liabilities, post-balance-date events, reporting and other assurance engagements	Chapter 17-18	

Week 11 - 01 Feb 2027

Module/Topic	Chapter	Events and Submissions/Topic
Revision		Assessment 3 - Part A and Part B -- are due in week 11 Wednesday 5.00 p.m. AEST. 72-hour extension is not applicable. Part A - Group Presentation Due: Week 11 Wednesday (3 Feb 2027) 5:00 pm AEST Part B - Group Report Due: Week 11 Wednesday (3 Feb 2027) 5:00 pm AEST

Week 12 - 08 Feb 2027

Module/Topic	Chapter	Events and Submissions/Topic
Group Presentation and Oral exam		Assessment 3 - Part C -- Students are required to face the oral test during week 12 workshop. 72-hour extension is not applicable.

Exam Week - 15 Feb 2027

Module/Topic	Chapter	Events and Submissions/Topic

Week 12 - 07 Feb 2028

Module/Topic	Chapter	Events and Submissions/Topic

Assessment Tasks

1. Online Quiz (*10% of unit*)

Online Quiz(zes)

Assessment Title
Online Quiz

Task Description
Online multiple-choice questions based on the lecture material presented in weeks 1 - 3. This assessment item consists of an open-book online quiz available in Moodle. The quiz will consist of a range of multiple-choice questions from Chapters 1 to 5 in your prescribed textbook.
You must complete this quiz individually within the period indicated. You will not be able to reopen the quiz after the assessment date. It is your responsibility to complete the quiz within the specified time period. There are no extensions available for the online quiz. You only have one attempt at the quiz. Once you open the quiz you will have 40 minutes to complete 20 questions.
This assessment must be submitted by the specified due date and time. Due to the nature of this task, the standard 72-hour grace period does not apply. We recognise that unexpected circumstances may arise and encourage students to reach out as early as possible if they are experiencing difficulties, so that appropriate support or adjustments can be considered in line with university policy.

Number of Quizzes
1

Frequency of Quizzes
Other

Assessment Due Date
Week 5 Friday (11 Dec 2026) 5:00 pm AEST
The assessment 1 will be opened from week 1 and will close on Friday Week 5, 5.00 pm AEST.

Return Date to Students
Results will be available in Moodle immediately after the completion of the online assessment

Weighting
100% of 10%

Assessment Criteria
1. Demonstrates understanding of the nature, objectives, and purpose of auditing within the regulatory and professional environment.
2. Identifies and explains the fundamental principles of professional ethics relevant to auditors.
3. Applies ethical principles and auditing concepts to select accurate responses in scenario-based multiple-choice questions.

Referencing Style
American Psychological Association 7th Edition (APA 7th edition)

Submission
Online

Learning Outcomes Assessed
- Identify and explain the nature and purpose of auditing within the regulatory and professional environment
- Define the fundamental principles of professional ethics and explain how the ethical rules apply to auditors.

2. Individual Written Assessment (*30% of unit*)

Written Assessment

Assessment Title
Individual Written Assessment

Task Description
This is an individual assessment. Each student will complete the project based on a specific ASX-listed company allocated to them. Detailed instructions and task requirements are available on the unit’s Moodle site. You are required to submit an academic report that addresses these tasks within the context of your allocated ASX-listed company.
This assessment requires students to adhere to the guidelines on the use of artificial intelligence tools as specified in the Artificial Intelligence Assessment Scale (AIAS). Any misuse or lack of disclosure regarding the use of AI tools will be considered a breach of academic integrity.
This assessment must be prepared following AI scale level. You should add the following statement at the first page of

your assessment report.

2	AI PLANNING	This task focuses on planning activities such as topic exploration, outlining, and initial research. AI may be used to support this process, and the quality of planning and idea development is assessed whether or not AI was used.

Assessment Due Date
Week 6 Friday (18 Dec 2026) 5:00 pm AEST
Submit the assessment using the link for Assessment 2 provided in the Assessment tile in Moodle.

Return Date to Students
Week 8 Friday (15 Jan 2027)
On time submissions will aim to be marked and returned within a 2 week time frame.

Weighting
100% of 30%

Assessment Criteria
1. Demonstrates a clear understanding of the nature and purpose of auditing within the regulatory and professional environment.
2. Critically evaluates and discusses the audit and assurance process, including the application and significance of auditing standards.
3. Analyses and reports on the ethical and legal considerations involved in planning, executing, and reporting a financial audit, using relevant professional frameworks and examples.

Referencing Style
American Psychological Association 7th Edition (APA 7th edition)

Submission
Online

Submission Instructions
Submit the assessment using the link for Assessment 2 provided in the Assessment tile in Moodle.

Learning Outcomes Assessed
- Identify and explain the nature and purpose of auditing within the regulatory and professional environment
- Critically evaluate and discuss the audit and assurance process and the role of the auditing standards
- Critically evaluate and report on the ethical and legal aspects of planning, executing and reporting on a financial audit

3. Group Assessment and Oral Test (*60% of unit · 3 parts*)

Part 1 - Presentation

Assessment Title
Part A - Group Presentation

Task Description
This is a group assessment. Each group, consisting of 3 to 4 students, is required to work on a single case and prepare an executive report and a presentation. There are three parts to Assessment 3.
Part A- Group Presentation (20%): Students are required submit a recorded 10 to 12-minute group presentation based on the Report prepared in Part B of this assessment. Each group member will be expected to present their aspects in no more than 3-4 minutes. Your presentation must be delivered professionally and persuasively.
72-hour extension is not applicable.

Assessment Due Date
Week 11 Wednesday (3 Feb 2027) 5:00 pm AEST
Submit the assessment using the link provided in the Assessment tile in Moodle. 72-hour extension is not applicable as the reports needs to be marked before the Oral test in Week 12.

Return Date to Students
The results will be released on Moodle after grade certification date.

Weighting
34% of 60%

Assessment Criteria
1. Demonstrates comprehensive understanding and critical evaluation of auditing concepts, processes, and standards —

clearly identifies the nature and purpose of auditing, explains the audit and assurance process, and evaluates the role of auditing standards within the regulatory and professional environment.
2. Analyses and communicates ethical and legal aspects of auditing effectively — applies fundamental principles of professional ethics and relevant legal requirements to planning, executing, and reporting on financial audits, with well-supported arguments and examples in both written and oral formats.
3. Exhibits effective teamwork, professional communication, and presentation skills — contributes meaningfully to the group presentation and report, demonstrates clarity and confidence in the individual oral assessment, and presents information in a logical, professional, and engaging manner.

Referencing Style
American Psychological Association 7th Edition (APA 7th edition)

Submission
Online Group

Submission Instructions
Submit the assessment using the link provided in the Assessment tile in Moodle.

Learning Outcomes Assessed
- Identify and explain the nature and purpose of auditing within the regulatory and professional environment
- Critically evaluate and discuss the audit and assurance process and the role of the auditing standards
- Critically evaluate and report on the ethical and legal aspects of planning, executing and reporting on a financial audit
- Define the fundamental principles of professional ethics and explain how the ethical rules apply to auditors.

Part 2 - Report

Assessment Title
Part B - Group Report

Task Description
This is a group assessment. Each group, consisting of 3 to 4 students, is required to work on a single case and prepare an executive report and a presentation. There are three parts to Assessment 3.
Part B- Group Report (20%): This is a group business report. Based on the given task the groups will prepare a report answering the questions given in the assessment information sheet. Guidelines for the structure of the report is also given in the assessment information sheet.

Assessment Due Date
Week 11 Wednesday (3 Feb 2027) 5:00 pm AEST
Submit the assessment using the link provided in the Assessment tile in Moodle. 72-hour extension is not applicable as the reports needs to be marked before the Oral test in Week 12.

Return Date to Students
The results will be released on Moodle after grade certification date.

Weighting
33% of 60%

Assessment Criteria
1. Demonstrates comprehensive understanding and critical evaluation of auditing concepts, processes, and standards — clearly identifies the nature and purpose of auditing, explains the audit and assurance process, and evaluates the role of auditing standards within the regulatory and professional environment.
2. Analyses and communicates ethical and legal aspects of auditing effectively — applies fundamental principles of professional ethics and relevant legal requirements to planning, executing, and reporting on financial audits, with well-supported arguments and examples in both written and oral formats.
3. Exhibits effective teamwork, professional communication, and presentation skills — contributes meaningfully to the group presentation and report, demonstrates clarity and confidence in the individual oral assessment, and presents information in a logical, professional, and engaging manner.

Referencing Style
American Psychological Association 7th Edition (APA 7th edition)

Submission
Online Group

Submission Instructions
Submit the assessment using the link provided in the Assessment tile in Moodle.

Learning Outcomes Assessed
- Identify and explain the nature and purpose of auditing within the regulatory and professional environment
- Critically evaluate and discuss the audit and assurance process and the role of the auditing standards
- Critically evaluate and report on the ethical and legal aspects of planning, executing and reporting on a financial

audit
- Define the fundamental principles of professional ethics and explain how the ethical rules apply to auditors.

Part 3 - Oral Examination

Assessment Title
Part C - Oral Test

Task Description
This is a group assessment. Each group, consisting of 3 to 4 students, is required to work on a single case and prepare an executive report and a presentation. There are three parts to Assessment 3.
Part C- Students will individually answer questions about the group project-related concepts and auditing concepts during the oral test. The oral test will be conducted either by the unit coordinator or the campus lecturer. This oral assessment will be conducted in week 12. The sessions will be video recorded for record purpose.

Assessment Due Date
Students are required to face the oral test during week 12 workshop. 72-hour extension is not applicable.

Return Date to Students
The results will be released on Moodle after grade certification date.

Weighting
33% of 60%

Assessment Criteria
1. Demonstrates comprehensive understanding and critical evaluation of auditing concepts, processes, and standards — clearly identifies the nature and purpose of auditing, explains the audit and assurance process, and evaluates the role of auditing standards within the regulatory and professional environment.
2. Analyses and communicates ethical and legal aspects of auditing effectively — applies fundamental principles of professional ethics and relevant legal requirements to planning, executing, and reporting on financial audits, with well-supported arguments and examples in both written and oral formats.
3. Exhibits effective teamwork, professional communication, and presentation skills — contributes meaningfully to the group presentation and report, demonstrates clarity and confidence in the individual oral assessment, and presents information in a logical, professional, and engaging manner.

Referencing Style
American Psychological Association 7th Edition (APA 7th edition)

Submission
Online

Submission Instructions
Students are required to face the oral test during week 12 workshop. 72-hour extension is not applicable.

Learning Outcomes Assessed
- Identify and explain the nature and purpose of auditing within the regulatory and professional environment
- Critically evaluate and discuss the audit and assurance process and the role of the auditing standards
- Critically evaluate and report on the ethical and legal aspects of planning, executing and reporting on a financial audit
- Define the fundamental principles of professional ethics and explain how the ethical rules apply to auditors.

Academic Integrity Statement

As a CQUniversity student you are expected to act honestly in all aspects of your academic work.

Any assessable work undertaken or submitted for review or assessment must be your own work. Assessable work is any type of work you do to meet the assessment requirements in the unit, including draft work submitted for review and feedback and final work to be assessed.

When you use the ideas, words or data of others in your assessment, you must thoroughly and clearly acknowledge the source of this information by using the correct referencing style for your unit. Using others' work without proper acknowledgement may be considered a form of intellectual dishonesty.

Participating honestly, respectfully, responsibly, and fairly in your university study ensures the CQUniversity qualification you earn will be valued as a true indication of your individual academic achievement and will continue to receive the respect and recognition it deserves.

As a student, you are responsible for reading and following CQUniversity's policies, including the Student Academic Integrity Policy and Procedure. This policy sets out CQUniversity's expectations of you to act with integrity, examples of academic integrity breaches to avoid, the processes used to address alleged breaches of academic integrity, and potential penalties.

What is a breach of academic integrity?

A breach of academic integrity includes but is not limited to plagiarism, self-plagiarism, collusion, cheating, contract cheating, and academic misconduct. The Student Academic Integrity Policy and Procedure defines what these terms mean and gives examples.

Why is academic integrity important?

A breach of academic integrity may result in one or more penalties, including suspension or even expulsion from the University. It can also have negative implications for student visas and future enrolment at CQUniversity or elsewhere. Students who engage in contract cheating also risk being blackmailed by contract cheating services.

Where can I get assistance?

For academic advice and guidance, the Academic Learning Centre (ALC) can support you in becoming confident in completing assessments with integrity and of high standard.

What can you do to act with integrity?

Be Honest
If your assessment task is done by someone else, it would be dishonest of you to claim it as your own

Seek Help
If you are not sure about how to cite or reference in essays, reports etc, then seek help from your lecturer, the library or the Academic Learning Centre (ALC)

Produce Original Work
Originality comes from your ability to read widely, think critically, and apply your gained knowledge to address a question or problem