

ACCT 3006 AUDITING AND ASSURANCE SERVICES

Credit Points 10

Legacy Code 200535

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

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 fees via the 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	Mandatory
Portfolio	Semester long - equivalent to 1,000	10	N	Individual	N
Case Study	2000 words	20	N	Individual	N
Quiz	1 hour (per quiz)	20	N	Individual	N
Final Exam	2 hours	50	Y	Individual	Y

Prescribed Texts

- Moroney, R, Campbell, F & Hamilton, J, Auditing: a practical approach, Wiley, Milton, Qld. (Latest edition)

Teaching Periods

WSU Online TRI-1 (2025)

Wsu Online

Online

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View timetable (https://classregistration.westernsydney.edu.au/odd/timetable/?subject_code=ACCT3006_25-OT1_OW_2#subjects)

Autumn (2025)

Parramatta City - Macquarie St

On-site

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Sydney City Campus - Term 1 (2025)

Sydney City

On-site

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Sydney City Campus - Term 2 (2025)

Sydney City

On-site

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Spring (2025)

Parramatta City - Macquarie St

On-site

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WSU Online TRI-3 (2025)

Wsu Online

Online

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Sydney City Campus - Term 3 (2025)

Sydney City

On-site

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