BFA303
Auditing

Semester 1, 2015

THIS UNIT IS BEING OFFERED IN
HOBART AND LAUNCESTON

Teaching Team:
Roger Willett
Steve Allen

CRICOS Provider Code: 00586B
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Contact Details

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Consultation time        TBA                   | Phone                 (03) 64 30 4578
                                   | Consultation time     TBA
Unit Description

BFA303 is designed to introduce you to the key concepts of auditing and the modern audit practice environment within the Australian professional and legal framework.

You will gain an appreciation of the audit function and its important role in business.

The unit’s broad aim is to provide you with knowledge of practical auditing from the initial audit plan, the study of internal controls through to the final audit report. You will be introduced to the professional auditing standards, Code of Ethics and the audit process, including manual and computerised audit techniques and procedures, used by external company auditors to provide an opinion on the truth and fairness of financial reports.

The objectives of BFA303 are to provide a broad overview of auditing and advance your analytical and decision making skills.

Prior Knowledge &/or Skills OR Pre-Requisite Unit(s)

To undertake this unit you need to have completed the following prerequisites: BFA201 Financial Accounting, and BFA221 Accounting Information Systems.

Enrolment in the Unit

Unless there are exceptional circumstances, students should not enrol in this unit after the end of week two of semester, as the Tasmanian School of Business and Economics (TSBE) cannot guarantee that:

• any extra assistance will be provided by the teaching team in respect of work covered in the period prior to enrolment; and
• penalties may be applied for late submission of any piece or pieces of assessment that were due during this period.

When does the unit commence?

The unit’s teaching schedule commences in the week beginning 23 February, 2015.
### Intended Learning Outcomes and Generic Graduate Attribute Outcomes

<table>
<thead>
<tr>
<th>Intended Learning Outcomes</th>
<th>In assessing this unit I will be looking at your ability to:</th>
<th>Assessment Methods</th>
<th>Discipline Learning Outcomes</th>
<th>Graduate Attribute Outcomes</th>
</tr>
</thead>
<tbody>
<tr>
<td><strong>Learning Outcome 1</strong></td>
<td>Explain and evaluate auditing concepts and principles as well as the regulatory and institutional framework.</td>
<td>Describe and explain the theoretical principles and regulations underpinning auditing in Australia and other countries</td>
<td>Tutorials, Assignment, Presentation Exam</td>
<td>The assessments and teaching activities in this unit have been designed to develop the following graduate attributes in students: Knowledge - The ability to apply knowledge to complex auditing situations and share your findings with professional peers in critical discussion. Detailed knowledge of: • Auditing concepts, techniques and processes. • The legal, regulatory and conceptual framework as they relate to auditing, governance and business practice. • Functional lifelong learning for professional and personal career aspirations. Problem Solving – The ability to: • Apply logical, critical thinking and exercise judgement to solve complex business related problems. • Apply relevant theoretical knowledge and integrated strategies to problem resolution. • Locate, analyse, evaluate and use information effectively and in a timely manner. Social Responsibility - The ability to: • Determine and apply an ethical framework to simulated auditing tasks and situations. • An awareness and understanding of the social responsibilities of auditors and the ability to make decisions that consider the public interest. Communication &amp; Teamwork – The ability to clearly and accurately communicate: • Written information, considering audience needs in a manner appropriate to the professional situation. • Auditing advice &amp; ideas • Oral communication skills that enable positive participation in discussion. Self-Management – The ability to reflect on performance feedback to identify and action learning opportunities and self-improvements.</td>
</tr>
<tr>
<td><strong>Learning Outcome 2</strong></td>
<td>Apply appropriate audit procedures and evaluate the quality of audit procedures performed</td>
<td>Interpret and analyse how the Corporations Law, the code of professional ethics and auditing standards apply to particular situations</td>
<td>Tutorials, Assignment, Presentation Exam</td>
<td></td>
</tr>
<tr>
<td><strong>Learning Outcome 3</strong></td>
<td>Communicate effectively arguments concerning issues in a range of audit-related contexts. Reflect on performance feedback</td>
<td>Communicate in English clearly, concisely and logically</td>
<td>Tutorials, Assignment, Presentation Exam</td>
<td></td>
</tr>
</tbody>
</table>
# Bachelor of Business with an Accounting Major

## Unit intended learning outcomes.

<table>
<thead>
<tr>
<th>Course level learning outcomes - B.Bus Accounting Major</th>
</tr>
</thead>
<tbody>
<tr>
<td>Judgement</td>
</tr>
<tr>
<td>Exercise judgement under supervision to solve routine accounting problems in straightforward contexts using social, ethical, economic, regulatory and global perspectives.</td>
</tr>
<tr>
<td>Knowledge</td>
</tr>
<tr>
<td>Integrate theoretical and technical accounting knowledge which includes a selection of auditing and assurance, finance, economics, quantitative methods, information systems, commercial law, corporation law and taxation law.</td>
</tr>
<tr>
<td>Application Skills</td>
</tr>
<tr>
<td>Critically apply theoretical and technical accounting knowledge and skills to solve routine accounting problems.</td>
</tr>
<tr>
<td>Communication and Teamwork</td>
</tr>
<tr>
<td>Justify and communicate accounting advice and ideas in straightforward collaborative contexts involving both accountants and non-accountants.</td>
</tr>
<tr>
<td>Self-Management</td>
</tr>
<tr>
<td>Reflect on performance feedback to identify and action learning opportunities and self-improvements.</td>
</tr>
</tbody>
</table>

## BFA 303 - Auditing

1. Demonstrate knowledge of the regulatory and institutional framework for auditing in Australia.

2. Identify and apply the appropriate regulatory and institutional frameworks to audit scenarios.

3. Communicate the choices made in applying the frameworks.

## Assessment

<table>
<thead>
<tr>
<th>Assessment</th>
<th>10%</th>
<th>30%</th>
<th>60%</th>
</tr>
</thead>
<tbody>
<tr>
<td>Tutorial participation</td>
<td></td>
<td>v</td>
<td>v</td>
</tr>
<tr>
<td>Tests – MCQ</td>
<td></td>
<td>v</td>
<td>v</td>
</tr>
<tr>
<td>Exam - MCQ short answer and case studies written</td>
<td></td>
<td>v</td>
<td>v</td>
</tr>
</tbody>
</table>
Learning Expectations and Teaching Strategies/Approach

The University is committed to a high standard of professional conduct in all activities, and holds its commitment and responsibilities to its students as being of paramount importance. Likewise, it holds expectations about the responsibilities students have as they pursue their studies within the special environment the University offers. The University’s Code of Conduct for Teaching and Learning states:

*Students are expected to participate actively and positively in the teaching/learning environment. They must attend classes when and as required, strive to maintain steady progress within the subject or unit framework, comply with workload expectations, and submit required work on time.*

Occupational Health and Safety (OH&S)

The University is committed to providing a safe and secure teaching and learning environment. In addition to specific requirements of this unit you should refer to the University’s policy at: http://www.utas.edu.au/work-health-safety/

Learning Resources

Lecture slides will be available on MyLO.

*NOTE: The prescribed texts below are essential for your studies in this unit. Do not seek advice from your lecturer/tutor as to whether or not you should acquire the required texts. Students choosing to use old editions of the above texts do so at their own risk.*

Prescribed Text


Recommended Texts


Journals and Periodicals

Many useful articles concerned with auditing appear in the financial press and the journals of the accounting bodies can be found in the University Library, and electronically. You are encouraged to read Australian and overseas accounting and business journals, including:

**Academic Journals:**
- The Accounting Review
- Journal of Accounting Research
- Journal of Accounting and Economics
- Contemporary Accounting Research
- Abacus
- Accounting and Business Research
- European Accounting Review
- Journal of Accounting, Auditing and Finance
- Accounting, Auditing & Accountability Journal
- Accounting Forum
- Auditing: A Journal of Practice and Theory
- International Journal of Auditing
- Contemporary Accounting Research
- Accounting Organisations and Society
- Horizons
- Accounting Research Journal
- Australian Accounting Review
- Canadian Accounting perspectives
- China
- Journal of Accounting Research
- Critical Perspectives on Accounting & Finance
- Managerial Auditing

**Professional Journals:**
- Charter (ICAA) Australian
- In the Black (CPAA)
- Public Accountant (IPA)

**Useful Websites**


**My Learning Online (MyLO)**

This unit is [web supported/web dependent/fully online], and access to the online MyLO unit is required. Log into MyLO at: [http://www.utas.edu.au/learning-teaching-online and then select](http://www.utas.edu.au/learning-teaching-online) BFA303 Auditing from the list of units. For help using MyLO go to [http://www.utas.edu.au/learning-teaching-online/new-mylo/home](http://www.utas.edu.au/learning-teaching-online/new-mylo/home).

**Technical requirements for MyLO**

For help and information about setting up your own computer and web browser for MyLO, see: [http://uconnect.utas.edu.au/](http://uconnect.utas.edu.au/)

You can access the University network and MyLO via a laptop computer or other mobile device. See: [http://uconnect.utas.edu.au/uana.htm](http://uconnect.utas.edu.au/uana.htm)


For further technical information and help, contact the UTAS Service Desk on 6226 1818 or at [http://www.utas.edu.au/service-desk](http://www.utas.edu.au/service-desk)/
MyLO Expectations

1. Students are expected to maintain the highest standards of conduct across all modes of communication, either with staff or with other students. Penalties may be imposed if the Unit Coordinator believes that, in any instance or mode of communication, your language or content is inappropriate or offensive. MyLO is a public forum. Due levels of respect, professionalism and high ethical standards are expected of students at all times.

2. Submission of assessment tasks via MyLO presumes that students have read, understood and abide by the requirements relating to academic conduct, and in particular, those requirements relating to plagiarism. All work submitted electronically is presumed to be “signed-off” by the student submitting as their own work. Any breach of this requirement will lead to student misconduct processes.

3. MyLO is an Internet service for teaching and learning provided by the University. It is expected that at least once a day students will check MyLO.

Student Feedback via eVALUate

At the conclusion of each unit students will be asked to provide online responses to a number of matters relating to the learning and teaching within that unit. All students are asked to respond honestly to these questions, as all information received is used to enhance the delivery of future offerings.

Changes to this Unit Based on Previous Student Feedback

This unit has been completely redesigned in 2015

Details of Teaching Arrangements

Lectures

A one hour lecture will be held each week. The purpose of the lecture is to provide a broad overview of the topic to be covered during the relevant week. During the lectures you will be introduced to the standards, concepts and practice applicable to different topics in auditing and assurance.

Following the lecture, a one hour workshop will be held. The purpose of the workshop is to reinforce recollection and understanding of the concepts and principles introduced in the lecture and to practise their application.

Lectures and workshops will cover the core examinable material in the unit and are designed to reinforce your comprehension of the theoretical and practical aspects of auditing.

Note that auditing is a complex subject. Lectures can only be used to introduce each auditing topic. It is expected that through weekly reading, completing the tutorial questions and contributing to the class discussion you will deepen your understanding of each topic.

Tutorials

Information about tutorial signing up will be provided during the first lecture.

Tutorials start in week two and are of fifty (50) minutes duration. Tutorials/ small group seminars are an important component of this unit and provide you with an opportunity to improve your understanding and technical competence by completing a range of questions and problems related to each topic. Each week you will be required to prepare completed answers to specified questions from your text book. Discussion in the tutorial will commence around these questions that you have prepared.
Assessment

Assessment Schedule

In order to pass this unit you must achieve an overall mark of at least 50 per cent of the total available marks. Details of each assessment item are outlined below.

<table>
<thead>
<tr>
<th>Assessment Items</th>
<th>Due Date</th>
<th>Value/Weighting</th>
<th>Link to Learning Outcomes</th>
</tr>
</thead>
<tbody>
<tr>
<td>1. Tutorial engagement</td>
<td>Ongoing</td>
<td>10%</td>
<td>LO 1,2 &amp; 3</td>
</tr>
<tr>
<td>2. In-Class tests</td>
<td>Weeks 4, 9 and 12: Held in the final half hour of the workshop</td>
<td>30%</td>
<td>LO 1,2 &amp; 3</td>
</tr>
<tr>
<td>3. Final exam – closed book</td>
<td>Exam Period Note: A mock exam will be held in Week 13 during the time allocated for the lecture, workshop and tutorial for that week. Solutions will be provided for students to assess themselves as part of their learning process and to monitor their progress.</td>
<td>60%</td>
<td>LO 1 &amp; 2</td>
</tr>
</tbody>
</table>

Assessment Item 1 – Tutorial engagement

You are expected to prepare the answer to tutorial questions prior to the class. These relate to fundamental aspects of knowledge for each of the topics to be covered in tutorials throughout the semester. At least one relevant and timely oral contribution from each student, which will add value to class discussion, is required during each tutorial.

You may be asked to write an answer to a Review Question covered in class.

Note that it is not possible to gain marks for tutorial engagement without attending the relevant tutorial.

Task Length: Varies

Assessment Criteria: Learning Outcomes 1, 2 and 3.

Link to Unit’s Learning Outcomes: Learning Outcomes 1, 2 and 3.

Due Date: Ongoing

Value: 10%
Assessment Item 2 – Class tests, University Calendar Weeks 12 (Unit Week 4), 16 (Unit Week 8) and 20 (Unit Week 12)

Task Description: Multiple choice questions to be answered in the second half of the workshops in university calendar weeks 12, 16 and 20. These are closed book tests. The Auditing Handbook is not permitted and absolutely no other materials may be taken into the room in which the test is held.

The test aims to provide you with updated feedback about your knowledge of key concepts and issues covered in material presented during the semester, as the unit progresses. It is also intended to help you with preparation for the final exam.

Alternative test papers are not set if these tests are missed. Students missing these tests will be awarded a zero mark. Students with special circumstances should contact the unit coordinator in writing. Supporting documentation must be provided at the time of the request.

Task Length 30 minutes each

Assessment Criteria: As listed on page 4

Link to Unit’s Learning Outcomes: As listed on page 4

Due Date: At end of relevant workshop

Value: 30% (10% each test)

Assessment Item 3 – Final Exam

Task Description: Part A: Fifty (50) multiple choice questions (25 marks)
Part B: Three discussion questions (25 marks each)

Task Length 3 hours closed book exam. Absolutely no materials (eg calculator, handbook) other than a pen and ruler are allowed into the exam room.

Link to Unit’s Learning Outcomes: Learning Outcomes 1 and 3.

Due Date: As per exam timetable

Value: 60%

Your final examination for this unit will be held during the scheduled examination period as indicated by Student Administration in correspondence to you.

Examinations will normally be scheduled Monday to Saturday inclusive. Examinations may be held during the day or evening and students should consult the university information which will be made available towards the end of semester.

You are advised to make any necessary arrangements with employers now for time off during the examination period to sit this examination. Your participation at the scheduled time is not negotiable unless there are exceptional circumstances. Note that you will be expected to sit the examination at your recorded study centre. To find out more go to the Exams Office website: http://www.utas.edu.au/exams/home.
How Your Final Result Is Determined.

Your final result is an aggregation of the continuous assessment completed and the final examination. In order to pass this Unit, subject to the additional performance requirements outlined elsewhere in this document, your aggregate score across all assessable components of the unit must equal 50%.

Review of Assessment and Results

Review of Internal Assessment

It is expected that students will adhere to the following policy for a review of any piece of continuous/internal assessment. The term continuous/internal assessment includes any assessment task undertaken across the teaching phase of any unit (such as an assignment, a tutorial presentation, and online discussion, and the like), as well as any capstone assignment or take-home exam.

Within five (5) days of release of the assessment result a student may request a meeting with the assessor for the purpose of an informal review of the result (in accordance with Academic Assessment Rule No. 2 Clause 22 – www.utas.edu.au/university-council/university- governance/rules). During the meeting, the student should be prepared to discuss specifically the marks for the section(s) of the marking criteria they are disputing and why they consider their mark(s) is/are incorrect. The assessor will provide a response to the request for review within five (5) days of the meeting.

If the student is dissatisfied with the response they may request a formal review of assessment by the Head of School, with the request being lodged within five (5) days of the informal review being completed. A Review of Internal Assessment Form must be submitted with the formal review (http://www.studentcentre.utas.edu.au/examinations_and_results/forms_files/review_of_assessment.pdf).

Review of Final Exam/Result

In units with an invigilated exam students may request a review of their final exam result. You may request to see your exam script after results have been released by completing the Access to Exam Script Form, which is available from the TSBE Office, or at the following link – http://www.utas.edu.au/business-and-economics/student-resources. Your unit coordinator will then contact you by email within five (5) working days of receipt of this form to go through your exam script.

Should you require a review of your final result a formal request must be made only after completing the review of exam script process list above. To comply with UTAS policy, this request must be made within ten (10) days from the release of the final results (in accordance with Academic Assessment Rule No. 2 Clause 22 – www.utas.edu.au/university-council/university- governance/rules). You will need to complete an Application for Review of Assessment Form, which can be accessed from www.studentcentre.utas.edu.au/examinations_an_results/forms_files/review_of_assessment.pdf.

Note that if you have passed the unit you will be required to pay $50 for this review.

The TSBE reserves the right to refuse a student request to review final examination scripts should this process not be followed.
Further Support and Assistance

If you are experiencing difficulties with your studies or assessment items, have personal or life-planning issues, disability or illness which may affect your study then you are advised to raise these with your lecturer or tutor in the first instance.

If you do not feel comfortable contacting one of these people, or you have had discussions with them and are not satisfied, then you are encouraged to contact the Director of Undergraduate Programs:

Name: David Kronenberg
Room: Room 407
Phone: 6226 2280
Email: david.kronenberg@utas.edu.au

Students are also encouraged to contact their Undergraduate Student Adviser who will be able to help in identifying the issues that need to be addressed, give general advice, assist by liaising with academic staff, as well as referring students to any relevant University-wide support services. Please refer to the Student Adviser listings at www.utas.edu.au/first-year/student-advisers for your advisers contact details.

There is also a range of University-wide support services available to students, including Student Centre Administration, Careers and Employment, Disability Services, International and Migrant Support, and Student Learning and Academic Support. Please refer to the Current Students website (available from www.utas.edu.au/students) for further information.

If you wish to pursue any matters further then a Student Advocate may be able to assist. Information about the advocates can be accessed from www.utas.edu.au/governance-legal/students-complaints.

The University also has formal policies, and you can find out details about these policies from the following link – www.utas.edu.au/governance-legal/student-complaints/how-to-resolve-a-student-complaint/self-help-checklist.

Academic Misconduct

**Academic misconduct** includes cheating, plagiarism, allowing another student to copy work for an assignment or an examination, and any other conduct by which a student:

(a) seeks to gain, for themselves or for any other person, any academic advantage or advancement to which they or that other person are not entitled; or
(b) improperly disadvantages any other student.

Students engaging in any form of academic misconduct may be dealt with under the Ordinance of Student Discipline. This can include imposition of penalties that range from a deduction/cancellation of marks to exclusion from a unit or the University. Details of penalties that can be imposed are available in the Ordinance of Student Discipline – Part 3 Academic Misconduct, see http://www.utas.edu.au/universitycouncil/legislation/.
Lecture and Workshop Schedule

**Warning:**

It is expected that all students read through the prescribed chapter of the unit text prior to coming to the lectures and workshop in each week. Failure to do this and failing to attend all workshops and tutorials will significantly reduce mastery of the content of this unit.

Students are not expected to have completed workshop exercises prior to the workshop but they are expected to have completed tutorial questions before the relevant tutorial in the following week. No solutions will be given to the review questions in the workshops (these are contained in the text itself and will be evident from a careful reading). Answers to exercises in the workshops and tutorials will be posted on MyLO on the first day of the Week following the workshop.

<table>
<thead>
<tr>
<th>Week</th>
<th>Start of Week</th>
<th>Text Chapter</th>
<th>Topic</th>
<th>Workshop exercises</th>
<th>Tutorial preparation for following week</th>
</tr>
</thead>
<tbody>
<tr>
<td>10 (2)</td>
<td>2 March</td>
<td>Chapters 2 &amp; 3</td>
<td>Regulatory and professional influences on audit practice. Ethics</td>
<td>RQ: 2-1, 2-2, 2-3; 3-1, 3-3, 3-5, 3-7; MC: 2-14, 2-15, 2-16; 3-17, 3-18, 3-19</td>
<td>DP: 2-17; 3-20, 3-23 For Week 3</td>
</tr>
<tr>
<td>11 (3)</td>
<td>9 March</td>
<td>Chapters 4 &amp; 5</td>
<td>Audit objectives and evidence</td>
<td>RQ: 4-1, 4-2, 4-3; 5-1, 5-2, 5-3; MC: 4-19, 4-20, 4-21; 5-20, 5-21</td>
<td>DP: 4-22; 5-22, 5-23 For Week 4</td>
</tr>
<tr>
<td>12 (4)</td>
<td>16 March</td>
<td>Chapters 6 &amp; 7</td>
<td>Planning, materiality and risk</td>
<td>RQ: 6-1, 6-2, 6-3; 7-1, 7-2, 7-3; MC: Class test (Weeks 1-3)</td>
<td>DP: 6-28; 7-27, 7-34 For Week 5</td>
</tr>
<tr>
<td>13 (5)</td>
<td>23 March</td>
<td>Chapters 8 &amp; 9</td>
<td>Internal control and fraud</td>
<td>RQ: 8-1, 8-5, 8-6, 8-7, 8-8, 9-5; 9-6, 9-7, 9-8; MC: 8-22, 8-23, 8-24; 9-20, 9-21, 9-22</td>
<td>DP: 8-26; 9-23, 9-25 For Week 6</td>
</tr>
<tr>
<td>14(6)</td>
<td>30 March</td>
<td>Chapter 10 &amp; 11</td>
<td>Information technology and the audit program</td>
<td>RQ: 10-2, 10-3, 10-4; 11-1, 11-4, 11-11; MC: 10-17, 10-18, 11-21; 11-22, 11-23</td>
<td>DP: 10-19; 11-24, 11-25 For Week 7</td>
</tr>
</tbody>
</table>

Mid-semester break: Thursday 2 April – Wednesday 8 April inclusive
<table>
<thead>
<tr>
<th>Week</th>
<th>Date</th>
<th>Chapter(s)</th>
<th>Topic</th>
<th>RQ:</th>
<th>MC:</th>
<th>DP:</th>
</tr>
</thead>
<tbody>
<tr>
<td>15</td>
<td>6 April</td>
<td>No classes</td>
<td>No classes</td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>16</td>
<td>13 April</td>
<td>Chapter 12</td>
<td>Test of controls and substantive tests</td>
<td>12-1, 12-2, 12-3; 12-5; 12-15, 12-16, 12-17; MC: 12-21, 12-22, 12-23</td>
<td></td>
<td>12-24; 12-25, 12-26 For Week 8</td>
</tr>
<tr>
<td>17</td>
<td>20 April</td>
<td>Chapter 13</td>
<td>Auditing the sales and collection cycle</td>
<td>13-1, 13-2, 13-3, 13-4, 13-5; MC: Class test (Weeks 4-7)</td>
<td></td>
<td>13-22, 13-23, 13-25 For Week 9</td>
</tr>
<tr>
<td>18</td>
<td>27 April</td>
<td>Chapter 14</td>
<td>Audit sampling</td>
<td>14-1, 14-2, 14-6, 14-9, 14-11, 14-12, 14-18, 14-20, 14-25, 14-26, 14-30; MC: 14-43, 14-44, 14-45, 14-46, 14-47</td>
<td></td>
<td>14-52, 14-56, 14-57 For Week 10</td>
</tr>
<tr>
<td>20</td>
<td>11 May</td>
<td>Chapter 16</td>
<td>Audit of transaction cycles and financial statement balances Part 2</td>
<td>16-1, 16-9, 16-15, 16-16, 16-19, 16-21; MC: 16-25, 16-26, 16-27, 16-28, 16-29, 16-30</td>
<td></td>
<td>16-34; 16-36; 16-44 For Week 12</td>
</tr>
<tr>
<td>21</td>
<td>18 May</td>
<td>Chapters 17 &amp; 18</td>
<td>Completing the audit and the audit report</td>
<td>17-1, 17-2, 17-13, 17-16, 17-17, 17-19, 17-20, 18-1, 18-3, 18-10, 18-11; MC: Class test (Weeks 8-11)</td>
<td></td>
<td>17-27; 17-33, 18-25 For Week 13</td>
</tr>
<tr>
<td>22</td>
<td>25 May</td>
<td>Mock exam</td>
<td>Mock Exam</td>
<td></td>
<td></td>
<td>Discussion of solutions to DPs prepared in Week 12</td>
</tr>
</tbody>
</table>

**Examination Period: 6 – 23 June 2015**