



# **BFA713**

## **Audit & Assurance**

**Semester 1, 2009**

**School of Accounting and Corporate Governance**

**Faculty of Business**

## **Unit Outline**

**Helena Mitev**  
Lecturer

CRICOS Provider Code: 00586B

## Contact details

### Unit coordinator/lecturer

**Unit coordinator/lecturer:** Helena Mitev, MEd, MBus, CFA, CA, CMA  
**Campus:** Hobart  
**e-mail:** [Helena.Mitev@utas.edu.au](mailto:Helena.Mitev@utas.edu.au)  
**Phone:** 6226 7800  
**Fax:** 6226 7845  
**Room number:** Room 426, Level 4, Business Building  
**Consultation hours:** Mon 1-2 pm & Thursday 10-11 am  
or by appointment

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## 1. Unit description

Welcome to BFA713 for 2009. I hope you find this a rewarding and challenging unit.

BFA713 Audit & Assurance is designed to introduce you to the profession of auditing and the role of the external auditor in the assessment of the reliability of financial information, and the key concepts of auditing as a discipline.

The unit's broad aim is to provide you with knowledge and appreciation of the objectives and limitations of an audit, including an understanding of key auditing theories, practice, methods and the current environment, in which the auditors operate within the Australian professional and legal framework.

You will learn the key tools used by auditors for collecting and evaluating evidence. You will be introduced to the audit process, including professional auditing standards and techniques, which the external company auditors follow to provide an opinion on the truth and fairness of financial reports.

The core theme of the unit is the external audit of public listed companies from initial planning to final reporting in the context of a professional environment. It builds on the knowledge acquired the prior units, especially BFA705 Financial & Corporate Accounting.

**The objectives of BFA713 are to advance your analytical and decision making skills** by applying auditing theory to practical case studies. Strong emphasis is placed on your ability **to communicate** your views in a clear, concise and logical manner.

In addition, you will **enhance** a number of generic **graduate skills** as well as develop appreciation of your **own ethical responsibilities**.

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## 2. Learning outcomes

On completion of this unit, you should have achieved the following learning outcomes:

**Learning Outcome 1:** Identify and discuss the phases of the overall audit process, beginning with the planning, through the documentation stage, to the testing and reporting stages;

**Learning Outcome 2:** Demonstrate a present knowledge of auditing concepts, standards, procedures and the application of these to the conduct of an audit;

**Learning Outcome 3:** Apply knowledge of auditing standards, appropriate auditing techniques and theory to practical audit situations, and prepare various types of audit reports based on your judgement;

**Learning Outcome 4:** Identify the effectiveness of internal controls and discuss the auditing techniques applicable to manual and computerised accounting systems;

**Learning Outcome 5:** Describe the process of change in auditing practice from the auditor's perspective and reflect on current auditing litigation and ethical issues affecting the profession.

### 3. Generic graduate attributes

The University has defined a set of generic graduate attributes (GGAs) that can be expected of all graduates. By undertaking this unit you should make progress in attaining the following attributes:

**A. Knowledge:** Develop a broad knowledge base of contemporary issues in auditing;

**B. Communication Skills:** Work individually and in groups on practical problem solving in auditing. Demonstrate a high level of written and oral communication skills. Present, discuss and defend views through logical, rational and persuasive argument and critically assess the opinions of others;

**C. Problem-solving Skills:** Apply analytical and critical thinking processes to make judgments and decisions in auditing;

**D. Global Perspective:** Demonstrate an awareness of the local and global context of auditing by applying the Auditing Standards and concepts to a number of case studies;

**E. Social Responsibility:** Acknowledge the impact of the ethical standards of the profession social change, and the social consequences of government policy on auditing.

#### Learning Outcomes/Generic Graduate Attributes Matrix

Assessment task 1	Test				
Assessment task 2	Presentation				
Assessment task 3	Assignment				
Assessment task 4	Final Examination				
<b>Learning Outcomes:</b>					
	Learning outcome 1	√		√	√
	Learning outcome 2	√	√	√	√
	Learning outcome 3	√		√	
	Learning outcome 4	√		√	
	Learning outcome 5	√	√		√
<b>UTas Generic Graduate Attribute</b>					
	Knowledge	√	√	√	√
	Communication skills	√	√	√	√
	Problem-solving skills	√	√	√	√
	Global perspective	√	√	√	
	Social responsibility	√	√		

Matrix adapted from Unit Outline, Faculty of Business, University of the Sunshine Coast 2003

## 4. Prior knowledge and skills

Prerequisites: This course builds on the knowledge acquired in the prior units BFA201 Financial Accounting, and BFA221 Accounting Information Systems.

## 5. Learning resources required

### Requisite texts

The prescribed texts that will contain the required reading material are:

1. Arens, A., Best, P., Shailer, G., Fiedler, B., Elder, R. & Beasley M. 2007, *Auditing and Assurance Services in Australia - An Integrated Approach*, 7<sup>th</sup> ed, Pearson/Prentice Hall, Sydney.
2. CPA Australia, *Auditing and Assurance Handbook 2009*, Pearson/Prentice Hall, Sydney.

Additional readings will be distributed in class.

*NOTE: the above texts are essential for your studies of the unit. Do not seek advice from your lecturer/tutor as to whether or not you should acquire the prescribed texts. **This is a new edition of the textbook.** Students choosing to use old editions of the above texts do so at their own risk.*

### Recommended reading

These additional texts are not prescribed reading but you may find them useful for enrichment or clarification.

Leung, P., & Coram, P., Cooper B., 2009 *Modern Auditing and Assurance Services* (4<sup>th</sup> ed), Wiley, Queensland.

Jubb, C., Topple, S., Schelluch, P., Rittenberg, L. & Schwieger, B. 2008 *Assurance and Auditing, Concepts for a Changing Environment*, 2<sup>nd</sup> Edition, Thomson, Melbourne.

Gay, G. & Simnett, R. 2007, *Auditing & Assurance Services in Australia*, 3<sup>rd</sup> edition, McGraw-Hill, Sydney.

The auditing profession in Australia and internationally is currently undergoing significant changes. Students are encouraged to read Australian and overseas accounting and business journals, including *Charter*, *Australian CPA*, *Accountancy*, *The Journal of Accountancy*, *The Australian Accounting Review*, *Auditing: A Journal of Practice and Theory*, *The CPA Journal*, *The Australian Financial Review*, and so forth.

## Other items

You are expected to read beyond the textbooks, especially for your assignments. 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.

## E- (electronic) resources

CPA Australia

[www.cpaaustralia.com.au](http://www.cpaaustralia.com.au)

The Institute of Chartered Accountants in Australia

[www.icaa.org.au](http://www.icaa.org.au)

The Auditor General's Office:

[www.audit.act.gov.au](http://www.audit.act.gov.au)

Australian Securities and Investments Commission

<http://www.asic.gov.au/>

Australian Stock Exchange Limited (ASX)

<http://www.asx.com.au>

Auditing and Assurance Standards Board

[www.auasb.gov.au](http://www.auasb.gov.au)

Financial Reporting Council

[www.frc.gov.au](http://www.frc.gov.au)

## MyLO

On the University's online service MyLO, you will find the materials for this unit. It contains the Unit Information, Learning Resources and Communication. All lecture notes, assessment results and additional readings will be placed on MyLO. You are encouraged to participate in student discussions.

To access MyLO from your own computer you will need the appropriate software, and hardware to run that software. See **Learning Online** at <http://uconnect.utas.edu.au> for computer software you will need.

**Note:** Older computers may not have the hardware to run some of the required software applications. Contact your local IT support person or the Service Desk on 6226 1818 if you experience difficulties.

For further information on using MyLO self help sheets can be accessed at: <http://www.utas.edu.au/coursesonline/MyLO-Support.htm>

## 6. Details of teaching arrangements

The unit consists of a **two-hour lecture** and a one-hour **tutorial** and follows the schedule contained in this unit outline.

### Lectures

Lectures are designed to reinforce your comprehension of the theoretical and practical aspects of auditing. During the lectures you will be introduced to the materials covered in the relevant topic, the relevant standards and concepts of theory and practice of auditing and assurance.

### Tutorials

Tutorials/Small group seminars are conducted each week commencing in Week Two. You are expected to sign on for your preferred session using MyLO as class sizes are limited. Changes of group are not allowed but may be permitted only in exceptional circumstances.

Tutorials 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. You are encouraged and expected to prepare your answers to tutorial questions prior to the tutorial, and to take active part in class discussion.

As a postgraduate student you are presumed to have a high degree of competency at self-directed learning. Tutorials will give you a good opportunity to assess your problem-solving skills and actively contribute to group discussions. The applications of appropriate techniques to practical auditing case studies will be challenging and rewarding.

The communication skills developed in tutorials by participating in discussions on a regular basis as well as ethical decision making are considered to be highly regarded by the School, employers and professional bodies.

## 7. Learning expectations and strategies

### Expectations

The University is committed to high standards 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.*

This is a demanding unit, intended to introduce you to new complex concepts in auditing. Therefore, you are expected to take responsibility for your own learning and demonstrate high quality standards in all aspects of your work.

### **Your Expectations of the Unit**

You may reasonably expect the following:

1. To be able to contact your lecturer in person or by electronic mail, to raise issues arising in the unit, either relating to content or student performance within the unit;
2. Subject to availability, to be able to seek help and discuss your concerns in person with your lecturer;
3. That assignments will be marked and the marks will be returned within two weeks of due dates;
4. That all relevant announcements regarding the administration of the unit, including any necessary changes, will be communicated to you via MyLO.

### **Learning strategies**

The teaching format will consist of lectures and tutorials, case-studies assignments, research, and group discussions. The process of learning in this unit includes collaborative activities, goal-driven tasks, and activities that stimulate critical thinking and provide practice in learning skills.

You are encouraged to contribute ideas during group-discussion and on MyLO in order to maximise your learning outcomes.

If you need assistance in preparing for study please contact your lecturer. For additional information refer to the Learning Development website <http://www.utas.edu.au/learndev/>

## **8. Specific attendance/performance requirements**

Attendance at ALL classes is strongly encouraged as you will need to achieve an overall mark of at least 50% to pass this unit. In addition, you should satisfactorily complete all components of assessment, in particular the final exam.

## **9. Assessment**

The assessment in this unit aims to support your achievement of the learning objectives. You are expected to retain a copy of your assignment.

## Assessment schedule

Task	Method of Assessment	Due Date	Weight
1	In class test - closed book*	Week 5, Mon 23 Mar	10%
2	Tutorial Presentation	negotiable	10%
3	Assignment / Poster	Week 10, Monday 11 May	20%
4	Final exam – closed book*	Exam Period	60%
	Overall assessment	Total	100%

## Assessment details

<b>Assessment task 1: In class test worth 10%</b>	
<b>Task description/ Purpose</b>	Demonstrate an understanding of conceptual material covered. To determine your knowledge of key concepts and issues covered in the first 4 topics of the semester. Approximately 30 MCQ questions + 1 Short Answer Question. <b>Closed book.</b>
<b>Task length</b>	50 min. First hour of a normal lecture time.
<b>Links to unit's learning outcomes &amp; Generic graduate attributes</b>	1,2,5, A, B, C
<b>Assessment criteria / guidelines</b>	Accuracy of submitted answers; Knowledge and appreciation of key auditing principles, concepts and practices.
<b>Date due</b>	<b>Week 5, starting on Mon 23 March</b>

<b>Assessment task 2: Class presentation worth 10%</b>	
<b>Task description/ Purpose</b>	You will be required to form a group of three and prepare a solution to a case study from the textbook on a topic of your choice, negotiated with your lecturer/tutor. Your group will present your solution to your peers. A brief printed summary of your presentations is to be handed to your lecturer/tutor. You should be prepared to answer questions from your colleagues.
<b>Task length</b>	<b>No longer than 10 min</b> presentation, no more than a 1 - 2 page(s) of your solution to the case study.
<b>Links to unit's learning outcomes &amp; Generic graduate attributes</b>	1,2,3,4, A, B, C, D
<b>Assessment criteria / guidelines</b>	A mark out of 10% will be awarded for the accuracy of your answers and ability to generate acceptance of your findings.
<b>Date due</b>	Negotiable. <b>In tutorial session</b>

<b>Assessment task 3: Assignment: worth 20%</b>	
<b>Task description/ Purpose</b>	To enhance your research, analytical and communication skills to an academic level. You will be required to form a group of two or three and prepare a review of <b>recent academic journal articles</b> on a Fraud auditing. Your group will present your findings as a short report (no more than 10 pages) and in a form of a poster presented to your peers.
<b>Task length</b>	Poster 60% text and 40 % images No more than 6-8 pages summary/ review
<b>Links to unit's learning outcomes &amp; Generic graduate attributes</b>	2,5, A, B, C, D, E
<b>Assessment criteria / guidelines</b>	Evidence of in-depth research of contemporary audit issues. Professional report format. Relevance and comprehension of material. Quality of discussion, persuasiveness of arguments. Contribution to final mark: report t/review 10% and poster 10%.
<b>Date due</b>	<b>Mon, 11 May</b>

<b>Assessment task 4: Final exam: worth 60%</b>	
<b>Description / conditions</b>	<p>The purpose of the final examination is to assess whether you have met the outlined objectives of the subject, specifically, the <i>prescribed learning objectives</i> of each examinable topic and materials covered in topics 1 to 11 inclusive.</p> <p>Details of the format of this exam will be provided during the last seminar.</p> <p>The exam is a <b>restricted book</b> type. You will be permitted to bring an unannotated copy of the Auditing Standards and non-programmable calculator.</p> <p>Duration: 3 hours + 15 minutes reading time.</p>
<b>Date</b>	<p>The final exam is conducted by the University Registrar in the formal examination period. See the Current Students homepage (Examinations and Results) on the University's website.</p>

## 10. How your final result is determined

Final grading is based on the achievement of a satisfactory grade in each assessable component. It is expected that **all** components of the assessment will be completed to a satisfactory standard.

## 11. Submission of assignments

Assignments should be submitted in accordance with the **Guide for Students** issued by the Faculty of Business <http://www.utas.edu.au/accg/studentres.htm> **Signed assignment coversheets must be used for all assignments** and these are available at the same website. Assignments without a *signed* coversheet *will not be marked*. Assignments are to be submitted via the assignment box.

Your assignments are to be submitted by the specified dates and times (if given), unless prior approval has been granted via an assignment extension form. Assignments will be marked after all have been submitted, and returned to you with comments and grades awarded within two weeks of the specified submission date.

As the University reserves the right to submit assignments to plagiarism detection software, you need to submit the main assignment, worth 20% in hard and electronic copy.

## 12. Requests for extensions

Consistent with the Faculty's policy on late submission, extensions of time will only be granted on medical or compassionate grounds. They will not be granted because of work or other commitments. Requests for extension must be made to the unit coordinator in writing on the School's Application for Late Submission Form available at <http://www.utas.edu.au/accg/studentres.htm> or on MyLO before the due date of the assignment. Medical certificates or other

evidence, which supports the application, must be attached and must contain information which justifies the extension sought.

### **13. Penalties**

#### ***Late Submission***

Late assignments for which an extension has not been granted will be penalised by a deduction of 10 per cent of available marks for each day the assignment is late.

#### ***Over length work***

If you submit over-length work you will be asked to resubmit the work within 48 hours. There will be an automatic 10% penalty of available marks and 10% for each day that you are late in resubmitting.

### **14. Academic referencing**

In your written work you will need to support your ideas by referring to scholarly literature, and other sources of information such as the accounting regulatory bodies. It is important that you understand how to correctly refer to the work of others and maintain academic integrity. Failure to appropriately acknowledge the ideas of others constitutes academic dishonesty (plagiarism), a matter considered by the University of Tasmania as a serious offence.

The appropriate referencing style for this unit is the **Harvard referencing** method. In addition to the *Faculty Guide for Students*, you are encouraged to read Fleet, W, Summers & Smith, B. (2006), *Communication Skills Handbook for Accounting*, which provides detailed information about using the Harvard referencing system. Further information on presentation of assignments, including referencing styles is available at:

<http://www.utas.edu.au/library/assist/gpoa/gpoa.html>

You can also access information about the referencing style used in this unit in the *Faculty of Business Guide for Students* available via MyLO or from the School's website - <http://www.utas.edu.au/accg/studentres.htm>.

Please read the following statement on plagiarism. Should you require clarification please see your unit coordinator or lecturer.

### **15. Plagiarism**

While you are encouraged to discuss the assignments in this unit and to engage in active learning from each other, it is important that you are also aware of the University's policy on plagiarism.

Please read the following statement on plagiarism. Should you require clarification please see your unit coordinator.

Plagiarism is a form of cheating. It is taking and using someone else's thoughts, writings or inventions and representing them as your own; for example, using an author's words without putting them in quotation marks and citing the source, using an author's ideas without proper acknowledgment and citation, copying another student's work.

If you have any doubts about how to refer to the work of others in your assignments, please consult your lecturer or tutor for relevant referencing guidelines, and the academic integrity resources on the web at.

<http://www.academicintegrity.utas.edu.au/>

The intentional copying of someone else's work as one's own is a serious offence punishable by penalties that may range from a fine or deduction/cancellation of marks and, in the most serious of cases, to exclusion from a unit, a course 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/>

**The University and any persons authorised by the University may submit your assessable works to a plagiarism checking service, to obtain a report on possible instances of plagiarism. Assessable works may also be included in a reference database. It is a condition of this arrangement that the original author's permission is required before a work within the database can be viewed.**

For further information on this statement and general referencing guidelines, see <http://www.utas.edu.au/plagiarism/> or follow the link under 'Policy, Procedures and Feedback' on the **Current Students** homepage.

## **16. Further information and assistance**

If you are experiencing difficulties with your studies or assignments, have personal or life planning issues, disability or illness which may affect your course of study, you are advised to raise these with your lecturer in the first instance.

There are a range of University-wide support services available to you including Teaching & Learning, Student Services, and International Services.

Please refer to the **Current Students** homepage at:

<http://www.utas.edu.au/students/>.

Should you require assistance in accessing the Library visit their website for more information at <http://www.utas.edu.au/library/>.

### **Getting assistance and resolving concerns about this unit**

If you are experiencing difficulties related to your study or assignment of this unit you are encouraged to contact your lecturer in the first instance as early as possible.

#### **If you have a problem...**

- of an administrative nature (eg tutorial allocation), see the lecturer

- of an academic nature, please ask questions during workshop sessions. For individual assistance, you are encouraged to see your unit coordinator during **consultation hours**
- if you have problems using MyLO, contact the service desk:
  - Website: <http://www.utas.edu.au/servicedesk/student/index.html>
  - Telephone: 6226 1818
  - Email: [servicedesk@utas.edu.au](mailto:servicedesk@utas.edu.au)
- if you have any concerns in relation to this unit, then in the first instance you should discuss the matter with your lecturer. However, if you do not feel comfortable approaching your lecturer, or if you have a discussion with your lecturer and are not satisfied with the outcome, then you are encouraged to contact one of the Ombudspersons listed below, who also teach in the School of Accounting & Corporate Governance.

Mr Peter Collett  
 Room:502, Faculty of Business  
 Building, Hobart  
 Ph: (+61 3) 6226 2192  
 email:[Peter.Collett@utas.edu.au](mailto:Peter.Collett@utas.edu.au)

Ms Sue Conway  
 Room D111  
 Launceston  
 Ph: (+61 3) 6324 3068  
 email:[Susan.Conway@utas.edu.au](mailto:Susan.Conway@utas.edu.au)

Discussions with the ombudsperson will be kept in the strictest confidence. If you wish to pursue the matter further, they will provide advice as to how this can be done. The University also has formal policies, which can be accessed at: [http://www.admin.utas.edu.au/ac\\_serv/complaints\\_info.html](http://www.admin.utas.edu.au/ac_serv/complaints_info.html)

## Student services

If you are experiencing difficulties in your studies, have personal or life planning issues, disability or illness which may affect your course of study, you are advised to contact your lecturer and/or one of the following Student Services staff as soon as possible: International Services (assistance available for international students), Learning Skills Adviser, Student Counsellor, Career Adviser and Disability Adviser.

## University and Faculty Equity Plans

Goal 1 of the University of Tasmania Equity Plan provides for: “An inclusive **teaching and learning environment that values diversity**, supports the pursuit of academic excellence and produces high quality education and employment results for all students and staff”. The Faculty of Business Equity Plan facilitates the University Plan at an operational level and has developed an ‘Action Plan’. The Action Plan for Goal 1 lays down procedures to ensure that all students, including those with disabilities, have equal access to lecture and course materials. The School of Accounting & Corporate Governance complies with these procedures.

## 17. Unit schedule

Week	Date/ week begin	Topic Number and title	Readings / Resources	Further information
1	23 Feb	<i>Topic One:</i> Auditing and Assurance services. An overview	Chapters 1 & 5	No tutorials
2	2 Mar	<i>Topic Two:</i> Regulatory and professional influences on audit practice - ethics	Chapters 4 & 5	Group-formation Topic 1
3	9 Mar	<i>Topic Three:</i> Common Law and legal liability	Chapter 3	Topic 2
4	16 Mar	<i>Topic Four:</i> Audit risk and audit evidence	Chapters 6 & 8	Topic 3
5	23 Mar	<i>Topic Five:</i> Audit acceptance and Planning decisions <b><i>In class test (weeks 1-4)</i></b>	Chapter 7	Topic 4
6	30 Mar	<i>Topic Six:</i> Control risk and tests of controls	Chapters 9 & 10	Topic 5
		<b>Mid-semester (Easter)break Thu, 9 April to Wed Apr 15</b>		
7	13 Apr	<i>Topic Seven:</i> Audit sampling	Chapter 15	Topic 6
8	20 Apr	<i>Topic Eight:</i> Computer assisted audit techniques. Detection risk and substantive testing	Chapters 11 & 12	Topic 7
9	27 Apr	<i>Topic Nine:</i> Auditing the sales and Receivables	Chapters 13 & 14	Topic 8
10	4 May	<i>Research Study Week – no lectures or tutorials</i>	Prepare a summary /review of your readings	
11	11 May	<i>Topic Ten:</i> Audit of expenditure, Inventory and cash balances <b><i>Assignment due: Mon, 11 May</i></b>	Chapters 16 , 17	Topic 9
12	18 May	<i>Topic Eleven:</i> Completion, review and reporting.	Chapters 2, 18 & 119	Topic 10
13	25 May	<i>Topic Eleven:</i> Completion, and reporting. Unit review		Topic 11
		Study period 1 – 5 June Exam period 6 – 23 June		

RQ= review question, PAQ = professional application question, CS = case study. Note: students are strongly encouraged to attempt ALL review questions (RQ) appearing in each chapter

## 18. Assignment

*(Worth 20% of unit assessment)*

**DUE DATE: tutorial on Mon 18<sup>th</sup> May 2009**

### **OBJECTIVES AND SUBMISSION BASIS:**

The broad objective of this component is to enhance your research, analytical and written communications skills to an academic level. The assignment takes the form of a formal short report/ review and is to be prepared **in groups of three**.

Groups should be finalised and members should notify the lecturer by the **end of Week 2**. All group members must complete and sign a School of Accounting and Corporate Governance cover sheet.

Your group will present your findings as a short report (no more than 10 pages) and in a form of a poster (size A2) presented to your peers.

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### **TOPIC**

#### **AUDITING FOR FRAUD**

#### **Fraud detection and Auditor's responsibilities**

#### **Discuss the audit approach in conducting proactive Fraud Auditing**

Submit your assignment in hard and soft copy format.

#### **Useful starting points:**

Journal articles

Websites including accounting bodies, regulators, and other stakeholders in the debate, both local and international.

## ASSIGNMENT MARKING GUIDE

### BFA 713 Auditing - Feedback Assignment

**Student(s):**

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Assessment criteria	Weight
<b>Quality of Research and discussion</b> <b>Theoretical and practical issues</b> Evidenced by: <ul style="list-style-type: none"> <li>• Originality</li> <li>• Logical development of arguments</li> <li>• Use of relevant literature</li> <li>• Persuasiveness of arguments presented</li> </ul>	/40
<b>Content</b> Evidenced by: <ul style="list-style-type: none"> <li>• Originality</li> <li>• Coverage of relevant information</li> <li>• Demonstrated understanding of main issues</li> <li>• Construction</li> <li>• Organisation of poster</li> <li>• Issues addressed</li> </ul>	/40
<b>Style and presentation component</b> Evidenced by: <ul style="list-style-type: none"> <li>• Planning and structure appropriate to the context</li> <li>• Correct spelling, grammar and syntax</li> <li>• References properly noted and listed</li> <li>• Good organisation and ease of reading</li> </ul>	/20
<b>Total</b>	<b>/100</b>
Final mark out of 20% -	/20

Overall impression of your paper: .....