

## In Progress

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



# ACCT20075 Auditing and Ethics

## Term 1 - 2026

Profile information current as at 27/12/2024 10:29 pm

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 1 - 2026

- 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 12 January 2026

## 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
- Monitoring Academic Progress (MAP) Policy and Procedure – Domestic Students
- Monitoring Academic Progress (MAP) Policy and Procedure – International Students
- Student Refund and Credit Balance Policy and Procedure
- Student Feedback – Compliments and 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 Students

##### **Feedback**

More use of illustrations and examples to help students understand auditing concepts, techniques, and practice.

##### **Recommendation**

Will continue to introduce real-world auditing examples in the lectures and workshops.

## Unit Learning Outcomes

Information for Unit Learning Outcomes has not been released yet.

This information will be available on Monday 12 January 2026

## 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 12 January 2026

## Textbooks and Resources

Information for Textbooks and Resources has not been released yet.

This information will be available on Monday 16 February 2026

## Academic Integrity Statement

Information for Academic Integrity Statement has not been released yet.

This unit profile has not yet been finalised.