

## College of Business and Economics

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## Course Outline

### BUSN 3002 Auditing

### Semester 2, 2009

STUDENTS: Course details change from semester to semester. **Please check** that you are reading the correct Course Outline.

**Course description** This course will provide you with an understanding of the role, environment and method of auditing and assurance as a general foundation on which to develop specific audit skills. The course focus is on the statutory financial report audits of Australian corporations but covers also various other assurance engagements.

**Graduate Studies** Undergraduate  
**Select classification**

### Contacts

	Office address	Email	Telephone	Consultation times
Course convener and lecturer <a href="#">Dr Christine Jubb</a>	Room 1143, Copland	<a href="mailto:christine.jubb@anu.edu.au">christine.jubb@anu.edu.au</a>	6125 6316	Wed 2pm-3pm
Tutor/s <a href="#">Isabel Wang</a> <a href="#">Sarah Osborne</a>	Room 2051 Moran Room 1046 Moran	<a href="mailto:isabel.wang@anu.edu.au">isabel.wang@anu.edu.au</a> <a href="mailto:sarah.osborne@anu.edu.au">sarah.osborne@anu.edu.au</a>	6125 1107 6125 6288	TBA TBA
School Student Administrators <a href="#">Nathan Daley</a>	Room 2037 HN	<a href="mailto:enquiries.abis@anu.edu.au">enquiries.abis@anu.edu.au</a>	6125 0025	Mon – Fri: 9 am – 5 pm

This document first prepared [July 13, 2009](#) for use in [BUSN 3002](#).

**Course information:** The course is structured around 26 one-hour lectures, 12 one-hour tutorials and your own private study.

<b>Week No.</b>	<b>Week Start Date</b>	<b>Topics</b>	<b>JTSRS* weekly reading</b>	<b>Tutorial tasks</b> [RQ = Review question; DARQS = Discussion and Research Problems]
		<b>THE AUDITING AND ASSURANCE ENVIRONMENT</b>		
1	20 Jul	Introduction, Assurance framework	Chapters 1 & 2	NB: No tutorials this week.
2	27 Jul	Assurance providers' legal and ethical environment	Chapters 3 & 16	RQs 1.15, 1.28, 2.15, 2.31 ; DARQs 1.51, 2.51
		<b>THE AUDITING PROCESS</b>		
3	3 Aug	Risks and materiality	Chapter 4	DARQs 3.45, 3.46, 16.42
4	10 Aug	Internal control, Audit consequences of IS Risks,	Chapters 5 & 6	DARQs 4.22, 4.57, 4.63,
5	17 Aug	Audit evidence, Auditing for fraud	Chapters 7 & 8	RQs 5.36, 5.39, 6.21; DARQs 5.74, 6.49
		<b>APPLICATION OF THE AUDITING PROCESS</b>		
6	24 Aug	Auditing revenue and related accounts	Chapter 9	RQs 7.14, 7.17, DARQs 7.43, 8.61
7	31 Aug	Audit of acquisition cycle and inventory	Chapter 10	<b>NB: Mid-semester exam this week.</b> RQs 9.25, 9.26, DARQ 9.57
8	7 Sep	Audit of cash and other liquid assets	Chapter 11	RQs 10.4, 10.17, DARQs 10.61, 10.62

<b>Week No.</b>	<b>Week Start Date</b>	<b>Topics</b>	<b>JTSRS* weekly reading</b>	<b>Tutorial tasks</b> [RQ = Review question; DARQS = Discussion and Research Problems]
9	14 Sep	Audit of property, plant and equipment and related expense accounts	Chapter 12	RQs 11.13, 11.18; DARQs 11.41, 11.46
10	21 Sep	Audit of acquisitions, related entity transactions, long-term liabilities and equity	Chapter 13	RQs 12.1, 12.7; DARQ 12.31 <b>NB: Assignment due 3pm Friday, 25 September.</b>
<b>MID-SEMESTER BREAK</b>				
11	12 Oct	Completing the audit	Chapter 14	RQs 13.6, 13.16 DARQs 13.37, 13.43
12	19 Oct	Communicating the assurance provider's opinion	Chapter 15	RQs 14.4, 14.8, DARQ 14.41
13	26 Oct	Internal audit Course review	Chapter 17	RQs 15.2, 15.17 DARQ 15.44 CEDAMs and your questions
<b>EXAMINATION PERIOD – 5 November 2009 onwards</b>				

\*JTSRS= Jubb, C., S. Topple, P. Schelluch, L. Rittenberg and B. Schwieger. Assurance & Auditing: Concepts for a Changing Environment. Thomson. Australia. 2<sup>nd</sup> ed. 2008.

Please note: Lecture illustrations will utilise questions from the prescribed text, so please bring it to both lectures and tutorials.

## Communication with students

<b>Email</b>	If necessary, the lecturer and tutors for this course will contact students electronically using their official ANU student email address.
<b>Announcements</b>	Students are expected to check the WATTLE site for announcements about this course, e.g. changes to timetables or notifications of cancellations. Notifications of emergency cancellations of lectures or tutorials will be posted on the door to the relevant room.
<b>Tutorial registration</b>	<p>Enrolment in tutorials will be completed <i>online</i> using the Electronic Teaching Assistant (ETA). To enroll, follow these instructions:</p> <ol style="list-style-type: none"><li>1. Go to <a href="http://eta.fec.anu.edu.au">http://eta.fec.anu.edu.au</a> .</li><li>2. You will see the Student Login page. To log into the system, enter your university ID (your student number) and password (your ISIS password) in the appropriate fields and hit the <b>Login</b> button.</li><li>3. Read any news items or announcements.</li><li>4. Select "Sign Up!" from the left navigation bar.</li><li>5. Select your course/s from the list. To select multiple courses, hold down the control key (<b>Ctrl</b> on PCs) or the <b>⌘</b> key (Macs) while selecting courses with the mouse. Once courses are selected, hit the <b>SUBMIT</b> button.</li><li>6. A confirmation of class enrolments will be displayed. In addition, an email confirmation of class enrolments will be sent to your student account.</li><li>7. For security purposes, please ensure that you click on the <b>LOGOUT</b> link on the confirmation page, or close the browser window when you have finished your selections.</li><li>8. If you are experiencing any difficulties, please contact the School office (see page 1 for contact details).</li></ol>
<b>Course URLs</b>	<p>More information about this course may be found on</p> <ul style="list-style-type: none"><li>• Study@ANU</li><li>• the College of Business and Economics website at <a href="https://webct.anu.edu.au/login/">https://webct.anu.edu.au/login/</a></li><li>• WATTLE, the University's Learning Management System at <a href="http:wattle.anu.edu.au">http:wattle.anu.edu.au</a></li></ul>

## Learning outcomes

On satisfying the requirements for this course, students should have the knowledge and skills to:

- discuss the need for an independent or external audit and describe briefly the development of the role of the assurance provider in modern business society;
- explain the regulatory environment in which the external auditor operates (including relevant sections of the *Corporations Act 2001* and the auditing standards issued by the Australian Auditing and Assurance Standards Board (AUASB) as well as the standards issued by the Australia Professional Ethical Standards Board) and apply those rules, standards and pronouncements to the conduct of a financial report audit and other assurance engagements;
- describe the quality control procedures necessary to ensure that a competent assurance engagement is performed;
- follow the development of case law in defining the external auditor's responsibilities to clients and to third parties;
- understand the financial report audit process, beginning with gaining an understanding of the client and its associated business risks, followed by the assessment of controls to manage, mitigate or share those risks, followed again by the development of an audit program of tests of control and substantive tests and ending in the communication of the results to the client;
- work with the concepts of audit risk (including fraud risk) and assurance, and audit testing procedures (including computer assisted testing procedures) grouped by audit assertions,
- describe the various levels of persuasiveness of different types of audit evidence and explain the broad principles of audit sampling techniques;
- for major transaction types and account balances apply appropriate audit procedures;
- determine the appropriateness, in different circumstances, of different types of audit reports and write (prepare) such audit reports.

In addition, the course aims to develop students' cognitive skills (especially analytical and appreciative skills) and behavioural skills (especially personal and interpersonal skills).

**Proposed  
assessment overview**

Details about assessment may change during the first two weeks of semester. Please ensure that you check whether there have been changes with your lecturer or tutor. Changes to the assessment requirements will be posted on the course WATTLE site.

<b>Assessment item</b>	<b>Description and detail of the assignment</b>	<b>Specific requirements</b>	<b>Due date</b>	<b>Weighting (%)</b>
<b>Mid semester test</b>	45 minute closed-book multiple choice test covering weeks 1-5 inclusive.	The mid-semester examination will assess learning outcomes as specified in dot points: 1-6 above	Week 7	15
<b>Assignment</b>	Group assignment (2 students)	TBA –see Wattle	3.00pm 25 Sept	15
<b>Examination</b>	Open book examination of complete course			70

**Relationship between learning outcomes and assessment**

	How well have you achieved the learning outcomes for this course? This table shows you how each learning task will check your achievements against the stated learning outcomes for the course.		
<b>Course Learning Outcomes</b>	<b>Mid semester Test</b>	<b>Assignment</b>	<b>Examination</b>
<ul style="list-style-type: none"> <li>discuss the need for an independent or external audit and describe briefly the development of the role of the assurance provider in modern business society;</li> </ul>	X		X
<ul style="list-style-type: none"> <li>explain the regulatory environment in which the external auditor operates and apply those rules, standards and pronouncements to the conduct of a financial report audit and other assurance engagements;</li> </ul>	X		X
<ul style="list-style-type: none"> <li>describe the quality control procedures necessary to ensure that a competent assurance engagement is performed;</li> </ul>	X		X
<ul style="list-style-type: none"> <li>follow the development of case law in defining the external auditor's responsibilities to clients and to third parties;</li> </ul>	X		
<ul style="list-style-type: none"> <li>understand the financial report audit process;</li> </ul>	X	X	X
<ul style="list-style-type: none"> <li>work with the concepts of audit risk (including fraud risk) and assurance, and audit testing procedures;</li> </ul>	X	X	X
<ul style="list-style-type: none"> <li>describe the various levels of persuasiveness of different types of audit evidence and explain the broad principles of audit sampling techniques;</li> </ul>		X	X
<ul style="list-style-type: none"> <li>apply appropriate audit procedures for major transaction types and account balances;</li> </ul>		X	X
<ul style="list-style-type: none"> <li>determine appropriateness, in different circumstances, of different types of audit reports and write (prepare) such audit reports;</li> </ul>			X
<ul style="list-style-type: none"> <li>enhance analytical, appreciative, personal and interpersonal skills.</li> </ul>	X	X	X

<b>Assignment details and information about marking</b>	Due date	25 September 2009, 3.00pm
	Value (%)	15
	Suggested length	1500-2000 Words inclusive of footnotes or endnotes and appendices, but exclusive of executive summary and bibliography. Use 1.5 spacing and one side of A4 page only. Penalties will apply for breaching the word limit beyond the conventional plus or minus 10%.
	Instructions	<p>From ANU's Library, download (from the ABI Inform database or the electronic journals) or otherwise acquire a full text version of the following article. For copyright reasons the relevant file cannot be uploaded to the Learning Management System by the academic staff.</p> <p>Cohen, J.R., G. Krishnamoorthy and A.M. Wright. "Dynamic Data: Corporate Governance and Auditors. Evaluation of Accounting Estimates". <i>Issues in Accounting Education</i>. 20(1) (2005): 119-128.</p> <p>Please note that although the above case is set in the context of North America, you are required to use the Australian institutional setting. This will mean that the relevant Accounting Standards will be those published by the Australian Accounting Standards Board. It means also that rather than the <i>Sarbanes Oxley Act 2002</i>, the relevant legislation passed as a response to the Australian corporate collapses of the early 2000s (eg HIH Ltd, One-Tel Ltd) will be the <i>Corporate Law Economic Reform Program (Audit Reform and Corporate Disclosure) Act 2004</i> (CLERP 9 Act). The relevant capital market regulator is the Australian Securities Exchange (ASX) rather than the US Securities and Exchange Committee (SEC). Please note also a difference in conventions with dates, since US dates generally are of the form mm/dd/yy rather than the Australian convention (dd/mm/yy). Additionally, Australia tends to use the word "superannuation" whereas the US tends to use "pensions" when talking about post-retirement employee benefits. All Australian Federal legislation can be downloaded free of charge, as can accounting and auditing Standards.</p> <p><b>Required:</b> You are a pair of graduate accountants working for the auditor of Dynamic Data. The audit committee chair for Dynamic Data has become aware of the inventory valuation problem and requested a meeting with auditor representatives, without the presence of any members of management, to discuss the issues. The audit manager has asked you to prepare a confidential report to be distributed to each of the client's audit committee members based on the above facts. You are to write your <u>report</u> (see below for suggested format) so that it includes coverage of the following questions included in the case.</p> <p><b>Financial Reporting and Audit Issues (Cohen et al 2005 page 125), Questions a), b), d) and e).</b></p> <p>Referencing should be in the editorial style prescribed by the scholarly journal <i>The Accounting Review</i>.</p>

<b>Assignment details and information about marking (cont)</b>	Purpose	<ol style="list-style-type: none"> <li>1. Reinforce knowledge of the participants in the financial reporting and auditing process;</li> <li>2. Increase understanding of the potential for “earnings management” in the financial reporting process;</li> <li>3. Increase understanding of the role of the institutional setting in the financial reporting and auditing process;</li> <li>4. Acquaint students with the impact that recent major corporate collapses have had on financial reporting processes and corporate governance mechanisms, including audit;</li> <li>5. Increase appreciation of the link between business ethics, corporate governance, including audit, and transparent financial reporting;</li> <li>6. Increase understanding of the problems for capital markets, companies’ cost of capital, and individuals within the accounting and auditing professions that arise if financial reporting is not regarded as credible;</li> <li>7. Increase exposure to the role that accounting and auditing standards play in Australia;</li> <li>8. Emphasise the importance of avoiding academic misconduct through plagiarism by working on a somewhat unstructured task for which a variety of formats and content can attract full marks and for which it is difficult to use plagiarised sources;</li> <li>9. Expose to ANU’s electronic databases that provide coverage of newspapers (eg Factiva), and professional and scholarly journals (eg ABI Inform).</li> </ol>
<p><b>SUGGESTED REPORT STRUCTURE</b></p> <ol style="list-style-type: none"> <li>1. Title Page</li> <li>2. Executive Summary</li> <li>3. Introduction and Purpose</li> <li>4. Responses to specific case questions using appropriate headings and sub-headings. Please note that it is not necessary to answer the questions in chronological order or to repeat the questions. Rather, you are to produce a realistic report that addresses somewhere in the content each of the issues raised in the questions specified.</li> <li>5. Conclusion</li> <li>6. References (alphabetical)</li> </ol>		

<b>Assignment details and information about marking (cont)</b>	<p style="text-align: center;"><b>Marking of the assignment will use the following rubric and format:</b>  <b>BUSN 3002</b>  <b>AUDITING ASSIGNMENT FEEDBACK SHEET</b></p> <table border="0" style="width: 100%;"> <tr> <td style="width: 50%;"><b>CRITERIA</b></td> <td style="width: 50%;"><b>PERFORMANCE</b></td> </tr> <tr> <td></td> <td style="text-align: center;">Excellent    Good    Adequate    Poor</td> </tr> </table> <p><b>1. PRESENTATION (3 marks)</b>  (role play, editing, grammar, report structure, references, etc)</p> <p><b>2. RESPONSE QUALITY TO QUESTIONS</b>  (research, logic, flow of argument etc <b>(10 marks)</b>)</p> <p><b>3. CONCLUSION (1 mark)</b></p> <p><b>4. EXECUTIVE SUMMARY (1 mark)</b></p>	<b>CRITERIA</b>	<b>PERFORMANCE</b>		Excellent    Good    Adequate    Poor
<b>CRITERIA</b>	<b>PERFORMANCE</b>				
	Excellent    Good    Adequate    Poor				

<b>Assignment submission</b>	<p>The assignment must be completed by students working together in pairs. Pairs do not need to come from within the same tutorial group.</p> <p>Submission is through the Assignment Box located at the School of Accounting and Business Information Systems office. The assignment due date is 3pm, Friday, 25 September 2009.</p> <p>Late assignments will attract the following penalties:</p> <table border="1" style="margin-left: auto; margin-right: auto;"> <thead> <tr> <th style="text-align: center;">Lateness</th> <th style="text-align: center;">Penalty</th> </tr> </thead> <tbody> <tr> <td style="text-align: center;">1 day</td> <td style="text-align: center;">20% of awarded mark</td> </tr> <tr> <td style="text-align: center;">2 days</td> <td style="text-align: center;">30% of awarded mark</td> </tr> <tr> <td style="text-align: center;">3 days</td> <td style="text-align: center;">50% of awarded mark</td> </tr> <tr> <td style="text-align: center;">4 days or more</td> <td style="text-align: center;">No marks will be awarded</td> </tr> </tbody> </table>	Lateness	Penalty	1 day	20% of awarded mark	2 days	30% of awarded mark	3 days	50% of awarded mark	4 days or more	No marks will be awarded
Lateness	Penalty										
1 day	20% of awarded mark										
2 days	30% of awarded mark										
3 days	50% of awarded mark										
4 days or more	No marks will be awarded										

<b>Information about examinations</b>	<p>The 45 minute closed book mid-semester multiple choice examination held in Week 7 will assess learning outcomes as specified in dot points 1-6. The Learning Management System can be used to practice multiple choice questions and ask questions about them.</p> <p>The final examination will be a three hour unseen open book exam. Open book means that any printed material is permitted (no computers). Hard copy foreign language dictionaries will be permitted. Details of the paper structure will be given at a later date. All course learning outcomes are examinable in the final examination.</p>
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## Workload

This course is a capstone unit and all aspects of your work are expected to be of a high standard, both in academic content and quality of presentation. One of the keys to successful and less stressful progression through any course is thorough preparation and effective time management. Consciously plan your time, mindful of commitments and key submission dates, to avoid pressure spots and to ensure that you are adequately prepared for each tutorial.

Students taking this course are expected to commit at least 10 hours a week to completing the work. On average, an approximate allocation of this time (per week) could be:

Class contact time	3 hours
Reading before class, including working on the Wattle site	3 – 4 hours
Consolidating material after class, and practising problem solving	2 – 3 hours
Preparing for tutorial exercises, assignments and/or examinations	2 – 3 hours

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## Course delivery

The course is structured around 26 one-hour lectures, 12 one-hour tutorials and your own private study. Lecture and tutorial locations, dates and times can be found at <http://timetable.anu.edu.au/default.asp>.

Lectures: Substantial information is provided in lectures that is not available from other sources. While some lecture materials (such as PPT overheads) are available electronically, additional detailed lectures notes are not available. Part of the lecture will be a formal overview of the week's subject matter (and will be recorded), while the second hour will consist of a worked solution to a typical auditing problem (and will not be recorded).

Tutorials: Tutorials will comprise a period of guided individual and group activity directed at discussing possible solutions to pre-assigned problems. Printed solutions will not be available from tutors – the only feedback on problems will be provided within the classroom.<sup>1</sup> Due to time constraints, all set tutorial problems may not be fully discussed in tutorials.

Tutorials commence in Week 2. The ETA web site will not be available to you until 8:45 am of the day following your first lecture.

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## Prescribed texts

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

Supplementary materials are accessible from the text's web site: <http://higher.cengage.com.au/title/0170129969/1757>

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<sup>1</sup> See for example: Monem, R. M. (2007) "Does access to tutorial solutions enhance students' performance? Evidence from an accounting course", *Accounting and Finance*, 47 (1).

**Recommended reading / Course reading list / Supplementary reading**

The following texts are excellent supporting references which you may find useful:

Arens, A. *et al.* (2007) Auditing and Assurance Services in Australia: An Integrated Approach, 7<sup>th</sup> Edition, Pearson Education Australia

Gay, G. and Simnett, R., (2007) Auditing and Assurance Services in Australia, 3<sup>rd</sup> Revised Edition, McGraw-Hill Australia

CPAA (Pearsons) or ICAA (John Wiley & Sons) Auditing and Assurance Handbook 2009. Australia. Auditing Standards can be downloaded free of charge from <http://www.auasb.gov.au>.

Leung, P., Coram, P. and Cooper, B. J., (2007) Modern Auditing & Assurance Services, 3<sup>rd</sup> Edition, John Wiley & Sons Australia.

Cameron. R., (2007) Modern Auditing & Assurance Services Study Guide, 3<sup>rd</sup> Edition, John Wiley & Sons Australia, which can be ordered from the Co-op Bookshop.

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**Requisites, including assumed knowledge, required skills, and recommended courses**

This course is designed to be taken in the final year of an accounting major. You are required to have achieved at least a Pass Grade in BUSN2101 *Law of Business Entities* and BUSN2015 *Company Accounting* and are expected to have retained familiarity with the knowledge acquired in previous accounting, introductory commercial law (or equivalent), accounting information systems and introductory statistics courses.

# General information for all students

## Enrolment details

For assistance with program and course selection, enrolment, change of program, variation to enrolment, status and other general matters, contact either the College Office or the Student Office in the Sir Roland Wilson Building (MBA and graduate Management programs only).

### College Office

location: 1st floor of the Copland Building (room 1120)  
phone: (61) 02 6125 3807  
email: [info.cbe@anu.edu.au](mailto:info.cbe@anu.edu.au)  
web: <http://www.cbe.anu.edu.au/>

### Student Office, Sir Roland Wilson Building

(for students enrolled in the Master of Business Administration, the Master of Management and the Graduate Certificate in Management only)

location: Sir Roland Wilson Building (No.120) room 2.07  
phone (61) 02 6125 9830  
email: [info.cbe@anu.edu.au](mailto:info.cbe@anu.edu.au)

## Main administrative dates

The main administrative dates regarding teaching sessions, course census dates, examination periods, and graduation and enrolment variations (i.e. deadlines for adding and dropping courses) are available from the ANU SEAP Guide 2009 <[http://www.anu.edu.au/sas/SEAP\\_guide/](http://www.anu.edu.au/sas/SEAP_guide/)>.

## Associate Dean (Education)

Associate Professor Alex Clarke is the Deputy Dean/Associate Dean (Education) for the College.

## ANU Student Support

The Academic Skills and Learning Centre <<http://www.anu.edu.au/academicskills/>>, in the Pauline Griffin Building, offers services to students regarding a range of academic issues including essay writing, note-taking, referencing, reading, examination preparation, and plagiarism.

ANU College <<http://www.anucollege.com.au/>> offers introductory and extended programs in maths bridging courses and English language support for students from non-English-speaking backgrounds.

The Information Literacy Program <<http://ilp.anu.edu.au/index.html>> offers workshops to undergraduate and graduate students to develop skills in handling information and communication technologies.

## Policies, Procedures and Rules

Information about University policies, procedures and rules is provided in a number of places on the ANU website. These websites provide information on the Code of Practice for Student Academic Honesty, Assessment Arrangements for Students from Language Backgrounds Other Than English, Academic Progress Rules and

Procedures, Special examinations/consideration, Supplementary examinations, and Review of assessment procedures.

1. Student Enrolment and Administrative Procedures Guide (SEAP) <[http://www.anu.edu.au/sas/SEAP\\_guide/](http://www.anu.edu.au/sas/SEAP_guide/)>
2. ANU Undergraduate Handbook information available on Study@ANU <<http://info.anu.edu.au/studyat/>>
3. ANU Rules <<http://www.anu.edu.au/cabs/rules/>>
4. Graduate Research website <<http://rss.anu.edu.au/default.asp?ref=16>>
5. Information for students in the College of Business and Economics <[http://cbe.anu.edu.au/Current\\_Students/general\\_info/](http://cbe.anu.edu.au/Current_Students/general_info/)>

## **Information about examinations**

### **Special Examinations**

You must contact the College Office for guidance on the procedure for special examinations. Do not approach your lecturer for this information. Students who are unable to attend an examination for reasons outlined in the policies above may apply to sit a special examination by lodging an application with the College Student Administration Office no later than 3 working days after the scheduled examination. It is important to emphasise that travel arrangements are not normally acceptable grounds for special examinations. The granting of a request for special examination is not automatic and is at the discretion of the College. Supporting documentation from any relevant independent person (or authority) including health professionals and/or ANU Disability Advisers must accompany the completed form. If the relevant Delegated Authority then approves a Special Examination, you will be notified in writing. It is the responsibility of the student to confirm with the relevant Delegated Authority whether or not a Special Examination has been granted. After receiving notification that a Special Examination has been granted, it is the responsibility of the student to confirm the date/time/locations for that examination with the relevant School Office.

For more detailed information, go to <[http://www.cbe.anu.edu.au/Current\\_Students/general\\_info/specexam.asp](http://www.cbe.anu.edu.au/Current_Students/general_info/specexam.asp)>.

### **Special Consideration**

Special Consideration is the process by which a marker takes your extenuating circumstances into consideration during the marking of an examination or other assessment item.

Requests for Special Consideration will not normally be considered if the application form is not lodged by the due date and/or does not include full original documentation. Supporting documentation from any relevant independent person (or authority) including health professionals and/or ANU Disability Advisers must accompany the completed form. Where relevant, a medical certificate is only valid if it attests to your illness at the time claimed. It is therefore important that you see a doctor when you are ill, not after recovery. Wherever possible a request for special consideration (consideration whilst marking the examination paper) should be submitted before the scheduled date of the examination. If you are ill during an examination you should notify the invigilator at once and report to a medical practitioner as soon as possible.

For more detailed information, go to <<http://www.anu.edu.au/sas/seap/examinationsandassessment/5.7.php>>.

### **Special Examination Arrangements**

The University will endeavour to accommodate the special needs of students with a permanent or temporary disability. In such instances students should notify the Disability Services Centre (DSC) or the Examinations and Graduations Office well in advance of requiring alternative assessment arrangements. All requests for Special Examination Arrangements will require DSC or college approval.

For more information, go to <<http://www.anu.edu.au/sas/seap/examinationsandassessment/5.9.php>>.

## Disabilities

If you have any queries about special arrangements with respect to disabilities and examinations, please refer to the Disabilities Services Centre <<http://www.anu.edu.au/disabilities/>>.

## Supplementary Examinations

A course grade of PX indicates you are eligible to sit a supplementary examination. You must apply in writing within 7 working days from the date of release of the result unless otherwise advised by your college. The application to sit a supplementary examination must be lodged with the relevant Course Authority.

If you pass the supplementary examination you will receive the grade of PS (pass supplemental) and a mark of 50. If you are unsuccessful, or you decide not to sit the supplementary examination, your grade will be recorded as N (fail) and your original mark will stand.

Supplementary examinations will be held early in the next semester on dates to be advised. For information regarding the timing and venues for Supplementary examinations please refer to the School websites in the second week of the current semester:

ABIS: <http://www.cbe.anu.edu.au/schools/abis/>

ECONOMICS: <http://www.cbe.anu.edu.au/schools/eco/>

FAS: <http://www.cbe.anu.edu.au/schools/fas/>

MMIB: <http://www.cbe.anu.edu.au/schools/mmib/>

## Results and Examinations

In accordance with the University Assessment Grades/Codes, the College applies the following scale when awarding grades:

<b>Final pass grades</b>		
HD	High Distinction	80—100 %
D	Distinction	70—79 %
CR	Credit	60—69 %
P	Pass	50—59 %
PS	Pass at supplementary examination	50 %
<b>Final fail grades</b>		
N	Fail	0—49 %
NCN	Not completed / Fail	Not graded
WN	Withdrawn with failure	Not graded
<b>Interim codes</b>		
DA	Deferred assessment	N/A
PX	Offered supplementary assessment	N/A
RP	Result pending	N/A
WA	Grade withheld for administrative reasons	N/A

## Scaling

Scaling can increase or decrease a mark but does not change the order of marks relative to the other students in the course. If it is decided that scaling is appropriate, then the final mark awarded in a course may differ from the aggregation of the raw marks of each assessment component.

## Results Notification

To access results students should check their ISIS accounts on the advertised date for release of examination results. After publication students enquiring about results must provide an ANU student card as proof of identification. For privacy reasons students should not make enquiries regarding the results of other students.

## Examination Timetable: Final Examination Period

Details of the final examination timetable are available on the ANU Timetabling website <http://timetable.anu.edu.au/default.asp> . Students are expected to check the time of examinations themselves.

## Examination Timetable: Mid-Semester Examinations

When a mid-semester exam is scheduled, timetable information will be posted by the relevant School.

## Academic Misconduct

Misconduct in the preparation and submission of written work and/or examinations for assessment will have serious consequences for a student. Consequences include failure of the course, receipt of a mark penalty or in some circumstances disciplinary proceedings and exclusion.

The University's Discipline Rules apply to all students, undergraduate and graduate, and define misconduct in relation to an examination as including but not limited to:

- cheating
- plagiarism
- except with the approval of the Delegated Authority, submitting for an examination any work previously submitted for examination
- failing to comply with the University's instructions to students at, or in relation to, an examination
- acting, or assisting another person to act, dishonestly in or in connection with an examination
- taking a prohibited document into an examination venue

For further information on Academic Misconduct, go to <  
<http://www.anu.edu.au/sas/seap/examinationsandassessment/5.12.php>>.