Module Descriptor

Title	Audit, Ethics & Corporate Governance		
Session	2025/26	**Status**	
Code	LNDN11002	**SCQF Level**	11
Credit Points	20	**ECTS (European Credit Transfer Scheme)**	10
School	**Business and Creative Industries**		
Module Co-ordinator	Ayodele Adetuyi		

Summary of Module

During the module the students will learn about the concepts of audit and assurance and the functions of audit, corporate governance and ethics and professional conduct within the UK Regulatory framework.

The module will cover the stages of the audit process including obtaining and accepting engagements, gaining an understanding of the entity and its environment, assessing the risks of material misstatements and relationship with business risk, planning the audit of financial statements and evaluating internal controls. The module will also consider the role of internal audit, the process of gathering sufficient appropriate audit evidence, considering subsequent events and going concern principles and reporting. The module will consider the provision of assurance on non-financial information, including sustainability information.

Students will develop and evidence a range of career-focused skills including digital competency, as well as personal qualities of communication, self-reflection, resilience and problem-solving.

The module introduces will also the concept of corporate governance, discusses its theoretical underpinnings, and details the role of various internal and external governance mechanisms – for example internal and external auditing – in addressing agency problems arising in modern corporations. The module also provides an understanding of the philosophical and sociological context of business ethics and corporate social responsibility and introduces some of the most prominent ethical frameworks which can be used to analyse policy and practice in contemporary business organisations.

Module Delivery Method	On-Campus[1]	Hybrid[2]	Online[3]	Work -Based Learning[4]
	☒	☒	☐	☐

Campuses for Module Delivery			
	☐ Ayr ☐ Dumfries	☐ Lanarkshire ☒ London ☐ Paisley	☐ Online / Distance Learning ☐ Other (specify)

Terms for Module Delivery	Term 1	☒	Term 2	☐	Term 3	☐
Long-thin Delivery over more than one Term	Term 1 – Term 2	☐	Term 2 – Term 3	☐	Term 3 – Term 1	☐

Learning Outcomes	
L1	Interpret and apply ethical guidance to assurance engagements
L2	Critically evaluate the role and responsibilities of the external auditor within the UK regulatory framework
L3	Evaluate business risk and devise a range of strategies, including internal controls to manage financial and non-financial risk.
L4	Critically evaluate the audit process from acceptance of a client through evidence on opinion formation and understand the importance and nature of good financial control
L5	

Employability Skills and Personal Development Planning (PDP) Skills	
SCQF Headings	**During completion of this module, there will be an opportunity to achieve core skills in:**
Knowledge and Understanding (K and U)	**SCQF 9** Demonstrate a critical understanding of a range of the principles, concepts and terminology of auditing.
Practice: Applied Knowledge and Understanding	**SCQF 9** Using a range of professional skills, techniques, practices and materials associated with auditing.
Generic Cognitive skills	**SCQF 9** Identify and analyse routine professional problems and issues

[1] Where contact hours are synchronous/ live and take place fully on campus. Campus-based learning is focused on providing an interactive learning experience supported by a range of digitally-enabled asynchronous learning opportunities including learning materials, resources, and opportunities provided via the virtual learning environment. On-campus contact hours will be clearly articulated to students.

[2] The module includes a combination of synchronous/ live on-campus and online learning events. These will be supported by a range of digitally-enabled asynchronous learning opportunities including learning materials, resources, and opportunities provided via the virtual learning environment. On-campus and online contact hours will be clearly articulated to students.

[3] Where all learning is solely delivered by web-based or internet-based technologies and the participants can engage in all learning activities through these means. All required contact hours will be clearly articulated to students.

[4] Learning activities where the main location for the learning experience is in the workplace. All required contact hours, whether online or on campus, will be clearly articulated to students

Communication, ICT and Numeracy Skills	**SCQF 9** Make informal presentations, interpret and evaluate numerical data.
Autonomy, Accountability and Working with Others	**SCQF 9** Manage ethical and professional issues in accordance with current professional and ethical codes or practice.

Prerequisites	**Module Code**	**Module Title**
	Other	
Co-requisites	**Module Code**	**Module Title**

Learning and Teaching	
In line with current learning and teaching principles, a 20-credit module includes 200 learning hours, normally including a minimum of 36 contact hours and maximum of 48 contact hours.	
Learning Activities During completion of this module, the learning activities undertaken to achieve the module learning outcomes are stated below:	**Student Learning Hours** (Note: Learning hours include both contact hours and hours spent on other learning activities)
Lecture / Core Content Delivery	24
Tutorial / Synchronous Support Activity	24
Independent Study	152
Please select	
Please select	
Please select	
TOTAL	200

Indicative Resources
The following materials form essential underpinning for the module content and ultimately for the learning outcomes: Millichamp, A. and Taylor, J. (2018) Auditing. 12th edn. Hampshire: Cengage Learning Crane, A., Matten, D., Glozer, S. and Spence, L. (2019) Business Ethics: Managing Corporate Citizenship and Sustainability in the Age of Globalization. 5th edn. Oxford: OUP Mallin, C.A. (2018) Corporate Governance. 6th edn. Oxford: OUP
(N.B. Although reading lists should include current publications, students are advised (particularly for material marked with an asterisk*) to wait until the start of session for confirmation of the most up-to-date material)

Attendance and Engagement Requirements
In line with the Student Attendance and Engagement Procedure, Students are academically engaged if they are regularly attending and participating in timetabled on-campus and online teaching sessions, asynchronous online learning activities, course-related learning resources, and complete assessments and submit these on time. **For the purposes of this module, academic engagement equates to the following:** Whilst we understand that there may be times when conflicting priorities make participation challenging, for you to gain the most from this module it is recommended that you participate in all scheduled live classes and complete your self-directed learning activities in a timely manner. It may be difficult to pass the assessment associated with this module if you are not regularly engaging with the module work and live classes. We may reach out to check how things are going and offer support if we observe that you have not been attending sessions or completing online activities

Equality and Diversity
The University's Equality, Diversity and Human Rights Procedure can be accessed at the following link: UWS Equality, Diversity and Human Rights Code.
(N.B. Every effort will be made by the University to accommodate any equality and diversity issues brought to the attention of the School)

Supplemental Information

Divisional Programme Board	**Accounting Finance Law**
Overall Assessment Results	☐ **Pass / Fail** ☒ **Graded**
Module Eligible for Compensation	☐ **Yes** ☒ **No** **If this module is eligible for compensation, there may be cases where compensation is not permitted due to programme accreditation requirements. Please check the associated programme specification for details.**
School Assessment Board	Business and Creative Industries
Moderator	Ripon Mahmud
External Examiner	
Accreditation Details	NA.
Module Appears in CPD catalogue	☐ **Yes** ☒ **No**
Changes / Version Number	

Assessment (also refer to Assessment Outcomes Grids below)
Assessment 1
Report of practical/ Coursework. Weighting is 40%
Assessment 2
Assessment 2 – Exam with a pass mark of 40%. Weighting is 60%.
Assessment 3

N/A
(N.B. (i) Assessment Outcomes Grids for the module (one for each component) can be found below which clearly demonstrate how the learning outcomes of the module will be assessed. (ii) An indicative schedule listing approximate times within the academic calendar when assessment is likely to feature will be provided within the Student Module Handbook.)

Component 1							
Assessment Type	**LO1**	**LO2**	**LO3**	**LO4**	**LO5**	**Weighting of Assessment Element (%)**	**Timetabled Contact Hours**
Coursework	☒	☒	☐	☐	☐	40	1

Component 2							
Assessment Type	**LO1**	**LO2**	**LO3**	**LO4**	**LO5**	**Weighting of Assessment Element (%)**	**Timetabled Contact Hours**
Exam	☐	☐	☒	☒	☐	60	2

Component 3							
Assessment Type	**LO1**	**LO2**	**LO3**	**LO4**	**LO5**	**Weighting of Assessment Element (%)**	**Timetabled Contact Hours**
	☐	☐	☐	☐	☐		
					Combined total for all components	100%	3 hours

Change Control

What	**When**	**Who**