**Module Descriptor**

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| **Title** | Auditing | | |
| **Session** | 2026/27 | **Status** | Approved |
| **Code** | ACCT09002 | **SCQF Level** | 9 |
| **Credit Points** | 20 | **ECTS (European Credit Transfer Scheme)** | 10 |
| **School** | **Business and Creative Industries** | | |
| **Module Co-ordinator** | Mohammad Sahadat Hossain | | |

**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.

| **Module Delivery Method** | **On-Campus[1]** ☒ | **Hybrid[2]** ☐ | **Online[3]** ☐ | **Work -Based Learning[4]** ☐ |
|---|---|---|---|---|
| **Campuses for Module Delivery** | ☐ Ayr<br>☐ Dumfries | ☒ Lanarkshire<br>☐ London<br>☒ Paisley | ☐ Online / Distance Learning<br>☐ Other (specify) | |

[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

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| **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** | |
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| **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** | |
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| **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**<br>Demonstrate a critical understanding of a range of the principles, concepts and terminology of auditing. |
| **Practice: Applied Knowledge and Understanding** | **SCQF 9**<br>Using a range of professional skills, techniques, practices and materials associated with auditing. |
| **Generic Cognitive skills** | **SCQF 9**<br>Identify and analyse routine professional problems and issues |
| **Communication, ICT and Numeracy Skills** | **SCQF 9**<br>Make informal presentations, interpret and evaluate numerical data. |
| **Autonomy, Accountability and Working with Others** | **SCQF 9**<br>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** |
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| 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**<br>During completion of this module, the learning activities undertaken to achieve the module learning outcomes are stated below: | **Student Learning Hours**<br>(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** |
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| **The following materials form essential underpinning for the module content and ultimately for the learning outcomes:**<br>Kaplan Study Text: Paper AA Audit and Assurance (current edition) |
| **(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** |
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| **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.**<br>**For the purposes of this module, academic engagement equates to the following:**<br>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.<br>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** |
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| **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**

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| **Divisional Programme Board** | **Accounting Finance Law** |
| **Overall Assessment Results** | ☐ **Pass / Fail** ☒ **Graded** |
| **Module Eligible for Compensation** | ☐ **Yes** ☒ **No**<br>**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** | Accounting, Finance & Law |
| **Moderator** | C Uche-Ugwu |
| **External Examiner** | M Marzouk |
| **Accreditation Details** | This module contributes to exemptions as per the programme handbook. |
| **Module Appears in CPD catalogue** | ☐ **Yes** ☒ **No** |
| **Changes / Version Number** | |

| **Assessment (also refer to Assessment Outcomes Grids below)** |
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| **Assessment 1** |
| Group report with a weighting of 40%. |
| **Assessment 2** |
| Assessment 2 – A three hour exam with a pass mark of 40% but where the overall mark is 40 a mark of 30% or more will be counted as a pass. 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.<br>(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** |
| Report | ☒ | ☒ | ☐ | ☐ | ☐ | 40 | 0 |

| **Component 2** | | | | | | | |
|---|---|---|---|---|---|---|---|
| **Assessment Type** | **LO1** | **LO2** | **LO3** | **LO4** | **LO5** | **Weighting of Assessment Element (%)** | **Timetabled Contact Hours** |
| Exam | ☐ | ☐ | ☒ | ☒ | ☐ | 60 | 3 |

| **Component 3** |
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| 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 |
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