

University of the West of Scotland

Module Descriptor

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Title of Module: Audit, Ethics and Corporate Governance

Code: LNDN11002	SCQF Level: 11 (Scottish Credit and Qualifications Framework)	Credit Points: 20	ECTS: 10 (European Credit Transfer Scheme)
School:	School of Business & Creative Industries		
Module Co-ordinator:	David Leung		

Summary of Module

The module introduces 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

Face-To-Face	Blended	Fully Online	HybridC	HybridO	Work-based Learning
	✓				

Face-To-Face

Term used to describe the traditional classroom environment where the students and the lecturer meet synchronously in the same room for the whole provision.

Blended

A mode of delivery of a module or a programme that involves online and face-to-face delivery of learning, teaching and assessment activities, student support and feedback. A programme may be considered “blended” if it includes a combination of face-to-face, online and blended modules. If an online programme has any compulsory face-to-face and campus elements it must be described as blended with clearly articulated delivery information to manage student expectations

Fully Online

Instruction that is solely delivered by web-based or internet-based technologies. This term is used to describe the previously used terms distance learning and e learning.

HybridC

Online with mandatory face-to-face learning on Campus

HybridO

Online with optional face-to-face learning on Campus

Work-based Learning

Learning activities where the main location for the learning experience is in the workplace.

Campus(es) for Module Delivery

The module will **normally** be offered on the following campuses / or by Distance/Online Learning: (Provided viable student numbers permit)

Paisley:	Ayr:	Dumfries:	Lanarkshire:	London:	Distance/Online Learning:	Other:
				✓		

Term(s) for Module Delivery

(Provided viable student numbers permit).

Term 1		Term 2		Term 3	
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Learning Outcomes: (maximum of 5 statements)

On successful completion of this module the student will be able to:

- L1. Critically appreciate the importance of internal and external auditing to organisations.
- L2. Demonstrate an awareness of the audit process from acceptance of a client through evidence collection to opinion formation and understand the importance and nature of financial control.
- L3. Apply and evaluate approaches to resolving ethical dilemmas in organisational settings.
- L4. Illustrate knowledge and understanding of sustainable business practices.

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)	<p>SCQF Level 11.</p> <p>Demonstrate and/or work with:</p> <ul style="list-style-type: none"> - Knowledge that covers and integrates most of the main areas of the subject, including their features, boundaries, terminology and conventions. - A critical understanding of the principal theories, concepts and principles.
Practice: Applied Knowledge and Understanding	<p>SCQF Level 11.</p> <p>Apply knowledge, skills and understanding:</p> <ul style="list-style-type: none"> - In using a significant range of the principal professional skills, techniques, practices and/or materials associated with the subject. - In using a range of specialised skills, techniques and practices.
Generic Cognitive skills	<p>SCQF Level 11.</p> <ul style="list-style-type: none"> - Apply critical analysis, evaluation and synthesis to issues that are informed by forefront developments in the subject. - Critically review, consolidate and extend knowledge, skills, practices and thinking in the subject.
Communication, ICT and Numeracy Skills	<p>SCQF Level 11.</p> <p>Use a wide range of routine skills and a range of advanced and specialised skills as appropriate to a subject, for example:</p> <ul style="list-style-type: none"> - Use a wide range of ICT applications to support and enhance work at this level and adjust features to suit purpose. - Undertake critical evaluations of a wide range of numerical and graphical data.

Autonomy, Accountability and Working with others	SCQF Level 11. Exercise substantial autonomy and initiative in activities. - Take responsibility for own work and/or significant responsibility for the work of others.
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Pre-requisites:	Before undertaking this module the student should have undertaken the following:	
	Module Code:	Module Title:
	Other:	
Co-requisites	Module Code:	Module Title:

* Indicates that module descriptor is not published.

Learning and Teaching
The module employs hybrid learning approaches. Students will be exposed to core concepts and ideas through the use of asynchronous, online activities designed to allow students to engage with the material in a flexible manner. Face-to-face, synchronous sessions will concentrate on interactive learning designed to allow students to engage with staff and

classmates and deepen their understanding of the subject material. The social learning platform will be used to share key information and provide opportunities for interaction with staff and other students.

Learning Activities During completion of this module, the learning activities undertaken to achieve the module learning outcomes are stated below:	Student Learning Hours (Normally totalling 200 hours): (Note: Learning hours include both contact hours and hours spent on other learning activities)
Asynchronous Class Activity	12
Tutorial/Synchronous Support Activity	24
Independent Study	164
	200 Hours Total

**Indicative Resources: (eg. Core text, journals, internet access)
The following materials form essential underpinning for the module content and ultimately for the learning outcomes: Millichamp, A. and Taylor, J. (2018) Auditing. 11th 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)

Engagement Requirements

In line with the Academic Engagement Procedure, Students are defined as academically engaged if they are regularly engaged with timetabled teaching sessions, course-related learning resources including those in the Library and on the relevant learning platform, and complete assessments and submit these on time. Please refer to the Academic Engagement Procedure at the following link: [Academic engagement procedure](#)

Where a module has Professional, Statutory or Regulatory Body requirements these will be listed here:
As per UWS procedures.

Supplemental Information

Programme Board	Accounting, Finance and Law
Assessment Results (Pass/Fail)	No
Subject Panel	Accounting, Finance and Law
Moderator	TBC
External Examiner	TBC
Accreditation Details	
Changes/Version Number	1

Assessment: (also refer to Assessment Outcomes Grids below)

Report 50% weighting

Unseen Closed Book Exam 50% weighting

(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 Handbook.)

Assessment Outcome Grids (Footnote A.)

Component 1

Assessment Type (Footnote B.)	Learning Outcome (1)	Learning Outcome (2)	Learning Outcome (3)	Learning Outcome (4)	Weighting (%) of Assessment Element	Timetabled Contact Hours
Report of practical/ field/ clinical work	✓	✓			50	0

Component 2

Assessment Type (Footnote B.)	Learning Outcome (1)	Learning Outcome (2)	Learning Outcome (3)	Learning Outcome (4)	Weighting (%) of Assessment Element	Timetabled Contact Hours
Unseen closed book (standard)			✓	✓	50	2
Combined Total For All Components					100%	2 hours

Footnotes

A. Referred to within Assessment Section above

B. Identified in the Learning Outcome Section above

Note(s):

1. More than one assessment method can be used to assess individual learning outcomes.
2. Schools are responsible for determining student contact hours. Please refer to University Policy on contact hours (extract contained within section 10 of the Module Descriptor guidance note).
This will normally be variable across Schools, dependent on Programmes &/or Professional requirements.

Equality and Diversity

The Equality, Diversity and Human Rights policy underpins student engagement. We aim to make UWS a fair and equal place to study an institution which addresses specific issues covering all aspects of equality, diversity and human rights. Where required module assessment will be adapted to meet student requirements.

UWS Equality and Diversity Policy

[UWS Equality and Diversity Policy](#)

(N.B. Every effort will be made by the University to accommodate any equality and diversity issues brought to the attention of the School)