Title of Module: Auditing			
Code: ACCT09002	**SCQF Level: 9 (Scottish Credit and Qualifications Framework)**	**Credit Points: 20**	**ECTS: 10 (European Credit Transfer Scheme)**
School:	School of Business & Creative Industries		
Module Co-ordinator:	Heather Stirling		

Summary of Module

This module will develop your knowledge and understanding of the principles and techniques involved in auditing. The following guide is a list of topics (not necessarily taught in this order).

- What is auditing and is it needed?
- Internal and External audit roles
- The rules governing external audits and auditors
- Stages of an audit process
- Audit objectives
- The relationships between audit evidence, risk, statistical sampling and materiality
- Planning
- Tests of controls
- Substantive testing
- Analytical review
- Subsequent event, management representations
- Different types of audit reports

The lecturing staff's professional background, areas of interest and scholarship, provides helpful insights into the module.

This module is suitable for delivery overseas.

Module Delivery Method					
Face-To-Face	**Blended**	**Fully Online**	**HybridC**	**Hybrid 0**	**Work-Based Learning**

☒	☒	☐	☐	☐	☐

See Guidance Note for details.

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) (tick as appropriate)						
Paisley:	Ayr:	Dumfries:	Lanarkshire:	London:	Distance/Online Learning:	Other:
☒	☒	☐	☒	☐	☐	Add name

Term(s) for Module Delivery					
(Provided viable student numbers permit).					
Term 1	☒	Term 2	☐	Term 3	☐

Learning Outcomes: (maximum of 5 statements)	
These should take cognisance of the SCQF level descriptors and be at the appropriate level for the module. At the end of this module the student will be able to:	
L1	Appreciate the function of auditing (both internal and external) within an organisation.
L2	Appreciate the legal and professional rules that affect the auditor and the audit.
L3	Demonstrate an awareness of the audit process from acceptance of a client through evidence on opinion formation and understand the importance and nature of good financial control.

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 Level 9 Demonstrate a broad and integrated knowledge and understanding of all areas of auditing.
Practice: Applied Knowledge and Understanding	SCQF Level **9** Case studies will be used to apply the knowledge gained in lectures.
Generic Cognitive skills	SCQF Level **9** Draw on a range of sources in making judgements

Communication, ICT and Numeracy Skills	SCQF Level **9**	
	Make informal presentations, interpret numerical data.	
Autonomy, Accountability and Working with others	SCQF Level **9**	
	Group work with takes account of own and others' roles and responsibilities	
Pre-requisites:	Before undertaking this module the student should have undertaken the following:	
	Module Code: **ACCT08002**	**Module Title:** **Financial Accounting 2**
	Other:	HND Accounting
Co-requisites	**Module Code:**	**Module Title:**

*Indicates that module descriptor is not published.

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** (Normally totalling 200 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
	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:

Kaplan Study Text: Paper AA Audit and Assurance (current edition)

Millichamp, AH and Taylor John, Cengage Learning (current edition)

BPP 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

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: Regular attendance at class and engagement with Aula and preparation of sample answers in advance of tutorials.

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.

Please ensure any specific requirements are detailed in this section. Module Co-ordinators should consider the accessibility of their module for groups with protected characteristics..

(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 and Law
Assessment Results (Pass/Fail)	Yes ☐No ☒

School Assessment Board	Business and Creative Industries
Moderator	Chikodi Uche-Ugwu
External Examiner	M Marzouk
Accreditation Details	This module contributes to exemptions as per the programme handbook.
Changes/Version Number	2.09

Assessment: (also refer to Assessment Outcomes Grids below)
There will be a one-hour class test (closed book) and a two-hour examination (closed book).
Assessment 1 – Class test with a pass mark of 40% but where the overall mark is 40 a mark of 35% or more will be counted as a pass. Weighting is 30%
Assessment 2 – Exam with a pass mark of 40% but where the overall mark is 40 a mark of 35% or more will be counted as a pass. Weighting is 70%.
(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.)

Assessment Outcome Grids (See Guidance Note)

Component 1							
Assessment Type (Footnote B.)	Learning Outcome (1)	Learning Outcome (2)	Learning Outcome (3)			Weighting (%) of Assessment Element	Timetabled Contact Hours
Class test	X	X				30	1

Component 2							
Assessment Type (Footnote B.)	Learning Outcome (1)	Learning Outcome (2)	Learning Outcome (3)			Weighting (%) of Assessment Element	Timetabled Contact Hours
Exam	X	X	X			70	2

Change Control:

What	When	Who
Further guidance on aggregate regulation and application when completing template	16/01/2020	H McLean
Updated contact hours	14/09/21	H McLean
Updated Student Attendance and Engagement Procedure	19/10/2023	C Winter
Updated UWS Equality, Diversity and Human Rights Code	19/10/2023	C Winter
Guidance Note 23-24 provided	12/12/23	D Taylor
General housekeeping to text across sections. .	12/12/23	D Taylor

Version Number: MD Template 1 (2023-24)