University of the West of Scotland

Module Descriptor

Session: 2023/24

Title of Module: Enterprise Risk Management			
Code: ACCT10013	**SCQF Level: 10 (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			
This module provides an introduction to the business environment in which risk management operates. It will explore the impact of the business environment on organisational risk. There will be a focus on key sectors and geographical areas as well as the demands and expectations of various stakeholder groups and regulatory bodies. It will examine corporate governance and risk assurance and how this directly impacts the risk management within an organisation/sector. Risk culture will be examined along with risk appetites and tolerance of risk in relation to current risk management practices.			

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	Explain the impact of the wider business environment on organisations and the issues this raises for risk
L2	Explain the key components of corporate governance modes, project risk management systems and operational risk management.
L3	Discuss the nature and purpose of internal control, audit, and risk assurance techniques.
L4	Evaluate real life case studies and identify key risk management lessons.
L5	Discuss the significant culture, risk appetites and its impact on the management of risk.

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 **10** Knowledge concerning risk management and how it operates within key sectors and geographical areas, as well as an understanding of the impact of culture, risk appetites and regulatory considerations.
Practice: Applied Knowledge and Understanding	SCQF Level **10** Interpreting and applying theoretical concepts of risk management to large case study scenarios using real life examples.
Generic Cognitive skills	SCQF Level **10** Identifying theoretical issues and the need for a risk management in relation to the business environment.
Communication, ICT and Numeracy Skills	SCQF Level **10** Communicating risk management theories and their application to specific scenarios effectively.
Autonomy, Accountability and Working with others	SCQF Level **10** Working autonomously and effectively in areas involving complex professional issues where independence and clarity of thought are required.
Pre-requisites:	Before undertaking this module the student should have undertaken the following:
	Module Code: ACCT09002	**Module Title:** Auditing
	Other:	
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	12
Independent Study	164
Choose an item.	
Choose an item.	
Choose an item.	
Choose an item.	
Choose an item.	
Choose an item.	
	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:

Risk Management (latest edition), Strategic Level, Subject P3, CIMA Official Study Text. Kaplan Publishing.

Click or tap here to enter text.

Click or tap here to enter text.

Please ensure the list is kept short and current. Essential resources should be included, broader resources should be kept for module handbooks / Aula VLE.

Resources should be listed in Right Harvard referencing style or agreed professional body deviation and in alphabetical order.

(**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:

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	Accounting & Finance
Moderator	Mohammed Sahadat Hossain
External Examiner	N Nahar.
Accreditation Details	e.g. ACCA Click or tap here to enter text.
Changes/Version Number	

Assessment: (also refer to Assessment Outcomes Grids below)
This section should make transparent what assessment categories form part of this module (stating what % contributes to the final mark). Maximum of 3 main assessment categories can be identified (which may comprise smaller elements of assessment). **NB: The 30% aggregate regulation (Reg. 3.9) (40% for PG) for each main category must be taken into account. When using PSMD, if all assessments are recorded in the one box, only one assessment grid will show and the 30% (40% at PG) aggregate regulation will not stand. For the aggregate regulation to stand, each component of assessment must be captured in a separate box.** Please provide brief information about the overall approach to assessment that is taken within the module. In order to be flexible with assessment delivery, be brief, but do state assessment type (e.g. written assignment rather than "essay" / presentation, etc) and keep the detail for the module handbook. Click or tap here to enter text.
Assessment 1 – Individual essay worth 30% of the final mark.
Assessment 2 – Two-hour closed book exam worth 70% of the final mark.
(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)	Learning Outcome (4)	Learning Outcome (5)	Weighting (%) of Assessment Element	Timetabled Contact Hours
Essay	✔	✔				30	0

Component 2							
Assessment Type (Footnote B.)	Learning Outcome (1)	Learning Outcome (2)	Learning Outcome (3)	Learning Outcome (4)	Learning Outcome (5)	Weighting (%) of Assessment Element	Timetabled Contact Hours
Unseen closed book (standard)	✔	✔	✔	✔	✔	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)