

**This Version is No Longer Current**  
 The latest version of this module is available [here](#)

## MODULE DESCRIPTOR

### Module Title

Assurance and Reporting

Reference	BS3117	Version	2
Created	August 2021	SCQF Level	SCQF 9
Approved	July 2019	SCQF Points	15
Amended	August 2021	ECTS Points	7.5

### Aims of Module

To develop knowledge and understanding of the process of carrying out the assurance engagement and its application in the context of the professional regulatory framework.

### Learning Outcomes for Module

On completion of this module, students are expected to be able to:

- 1 Apply in-depth theoretical knowledge to the audit process in line with the International Standards on Audit.
- 2 Demonstrate understanding of key audit processes to collect sufficient, appropriate audit evidence.
- 3 Critically appraise current issues within the field of audit and assurance.
- 4 Explain the purpose of audit reports and critically analyse the different types of audit opinion.

### Indicative Module Content

Assertions and Evidence; Sampling and CAAT; Audit Reports; Audit Completion; Current Issues and Accountability

### Module Delivery

This module is delivered in Blended Learning mode using structured online learning materials/activities and directed study, facilitated by regular online tutor support. Workplace mentor support and work-based learning activities will allow students to contextualise this learning to their own workplace. Face-to-face engagement occurs through modular on-campus workshops.

### Indicative Student Workload

	Full Time	Part Time
Contact Hours	15	N/A
Non-Contact Hours	15	N/A
Placement/Work-Based Learning Experience [Notional] Hours	120	N/A
TOTAL	150	N/A
<i>Actual Placement hours for professional, statutory or regulatory body</i>	120	

**ASSESSMENT PLAN**

If a major/minor model is used and box is ticked, % weightings below are indicative only.

**Component 1**

Type: Examination Weighting: 100% Outcomes Assessed: 1, 2, 3, 4  
 Description: Closed book examination

**MODULE PERFORMANCE DESCRIPTOR****Explanatory Text**

The module is assessed by one component: C1 - Examination - 100% weighting. Module Pass Mark = Grade D. A minimum score of 50% is required to achieve a grade D to comply with professional body accreditation.

Module Grade	Minimum Requirements to achieve Module Grade:
A	A
B	B
C	C
D	D
E	E
F	F
NS	Non-submission of work by published deadline or non-attendance for examination

**Module Requirements**

Prerequisites for Module	None.
Corequisites for module	None.
Precluded Modules	None.

**INDICATIVE BIBLIOGRAPHY**

- GRAY, I., MANSON, S. and CRAWFORD, L., 2019. *The audit process*. 7th ed. London: Cengage.
- PORTER, B., SIMON, J. and HATHERLY, D., 2014. *Principles of external auditing*. 4th ed. London: Wiley