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MODULE DESCRIPTOR

Module Title

Auditing

Reference	BS3374	Version	3
Created	March 2019	SCQF Level	SCQF 9
Approved	July 2019	SCQF Points	15
Amended	July 2019	ECTS Points	7.5

Aims of Module

To enable students to develop an understanding of the audit process and the ability to appraise the regulatory framework governing auditing concepts.

Learning Outcomes for Module

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

- 1 Demonstrate understanding of the audit process, audit planning, audit completion and the regulatory framework of auditing.
- 2 Discuss the ethical issues relevant to the audit process.
- 3 Critically appraise the issues relevant to the completion of an audit.
- 4 Undertake independent research on a specified topic relevant to the field of auditing.

Indicative Module Content

Company legislation relating to auditing; International Auditing Standards; regulation of the auditing profession; internal auditing; auditor independence; expectation gap; materiality; risk; fraud; ethics; audit evidence and objectives; internal controls; computer auditing; audit reports.

Module Delivery

The mode of delivery is Distance Learning with a focus on the use of interactive online activities. Students have access to a range of online materials and tools to facilitate their learning, including topic guides, online chats, exercises, and discussion fora.

Indicative Student Workload

	Full Time	Part Time
Contact Hours	20	20
Non-Contact Hours	130	130
Placement/Work-Based Learning Experience [Notional] Hours	N/A	N/A
TOTAL	150	150
<i>Actual Placement hours for professional, statutory or regulatory body</i>		

ASSESSMENT PLAN

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

Component 1

Type: Examination Weighting: 20% Outcomes Assessed: 1
 Description: Online test.

Component 2

Type: Coursework Weighting: 80% Outcomes Assessed: 2, 3, 4
 Description: Individual coursework

MODULE PERFORMANCE DESCRIPTOR**Explanatory Text**

The Module is assessed by two components: C1 - Exam - 20% weighting. C2 - Coursework - 80% weighting.
 Module Pass Mark = Grade D (40%)

Module Grade	Minimum Requirements to achieve Module Grade:
A	At least 70% on weighted aggregate and at least 35% in each component
B	At least 60% on weighted aggregate and at least 35% in each component
C	At least 50% on weighted aggregate and at least 35% in each component
D	At least 40% on weighted aggregate and at least 35% in each component
E	At least 35% on weighted aggregate
F	Less than 35% on weighted aggregate
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

- 1 GRAY, I., 2015. *The audit process, principles, practice and cases*. Andover: Cengage Learning.
- 2 HAYES, R. et al., 2014. *Principles of auditing: an introduction to the international standards on auditing*. 3rd ed. Harlow: Financial Times Prentice Hall.