

## MODULE DESCRIPTOR

### Module Title

Auditing

Reference	BS3374	Version	4
Created	August 2021	SCQF Level	SCQF 9
Approved	July 2019	SCQF Points	15
Amended	August 2021	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
Actual Placement hours for professional, statutory or regulatory body		

**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 calculation of the overall grade for this module is based on 20% weighting of C1- examination and 80% weighting of C2 - coursework components. An overall minimum grade D is required to pass the module.

		Examination:						
		A	B	C	D	E	F	NS
Coursework:	A	A	A	A	B	B	E	
	B	B	B	B	B	C	E	
	C	B	C	C	C	D	E	
	D	C	C	D	D	D	E	
	E	D	D	D	E	E	E	
	F	E	E	E	F	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**

- 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.