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MODULE DESCRIPTOR

Module Title

Assurance and Ethics

Reference	BS4012	Version	1
Created	April 2018	SCQF Level	SCQF 10
Approved	July 2019	SCQF Points	15
Amended		ECTS Points	7.5

Aims of Module

To further develop students' understanding of audit theory and practice. To develop an awareness of the issues in relation to corporate ethics and the moral responsibilities of managers and organisations.

Learning Outcomes for Module

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

1	Demonstrate understanding of key audit processes and appraise current issues within the field of assurance and auditing.
2	Critically examine the moral responsibility of managers and organisations in an international business context.
3	Critically apply ethical decision making theory in a business context.

Indicative Module Content

Audit evidence and objectives; sampling; computer auditing; audit reports; audit completion; scope and purpose of corporate ethics; moral issues in business; theoretical underpinning which supports ethical decision making; relationship between the organisation and the employee - privacy at the workplace, whistleblowing and employee loyalty; employee conflicts of interest; corporate responsibility; moral responsibility.

Module Delivery

Topics are introduced in the lectures and developed in the tutorials for which students are expected to undertake directed independent learning.

Indicative Student Workload	Full Time	Part Time
Contact Hours	33	N/A
Non-Contact Hours	117	N/A
Placement/Work-Based Learning Experience [Notional] Hours	N/A	N/A
TOTAL	150	N/A
Actual Placement hours for professional, statutory or regulatory body		

Module Ref:	BS4012 v1

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
Description:	Closed book examination				

MODULE PERFORMANCE DESCRIPTOR

Explanatory Text

The Module is assessed by one component - Examination 100% weighting. Module Pass Mark = Grade D (40%)

Module Grade	Minimum Requirements to achieve Module Grade:
A	70% - 100%
B	60% - 69%
C	50% - 59%
D	40% - 49%
E	35% - 39%
F	0% - 34%
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	CRANE, A., MATTEN, D., GLOZER, S., SPENCE, L. 2019. Business Ethics. 5th ed. Oxford: Oxford University Press.
2	GRAY, I., MANSON, S. and CRAWFORD, L., 2019. *The audit process.* 7th ed. London: Cengage.