

MODULE DESCRIPTOR

Module Title

Assurance and Ethics

Reference	BS4012	Version	3
Created	January 2024	SCQF Level	SCQF 10
Approved	July 2019	SCQF Points	15
Amended	March 2024	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 accountants.

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 sustainability assurance landscape and demonstrate knowledge of the evolving role of the auditor in providing assurance on sustainability reports
- 3 Critically examine the moral responsibility of accountants in society.
- 4 Critically apply moral decision making theory in a business context

Indicative Module Content

Assertions and audit evidence, sampling, computer assisted auditing tools, audit testing, audit reports, audit completion, assurance of sustainability reports. Critical examination of the moral responsibility of accountants in society. Ethical standards in the profession, including principles and codes of ethics. Application of moral theories to business contexts and decision making.

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
<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:	100%	Outcomes Assessed:	1, 2, 3, 4
Description:	Closed book examination				

MODULE PERFORMANCE DESCRIPTOR**Explanatory Text**

Component 1 comprises 100% of the module grade. To pass the module, a D grade is required.

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

- 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.