**MSc Internal Audit Management & Consultancy**

**Programme Codes:**

**Business, Law and Social Sciences**

**Department of Management, HR and Enterprise**

This document is presented in three sections:

## Section One

This section will provide you with key information on their learning experience and how it will be continuously enhanced this will include;

* Programme Philosophy and Aims
* Programme Learning, Teaching and Assessment strategy
* Statements of Intent for key learning experience themes

This section aims to address Quality Enhancement and Learning & Teaching excellence across your learning experience.

## Section Two

This section addresses regulatory and quality assurance requirements for the purposes of programme validation and mapping of your learning experience.

## Section Three

This section collates the Module Guides from across the Programme.

## Section One

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| Programme Philosophy |
| The internal audit profession formally began when the Institute of Internal Audit Inc. (IIA Inc.) was formed in the early parts of the 20th Century. Since that time the profession has developed extensively keeping pace with the demands placed on it by Board and Audit Committees in an ever changing and challenging world.  With the drive across the globe for integrated reporting to increase transparency, increased regulation such as the introduction of the Sarbanes Oxley Act in the US, and the general publics’ access to real time information, boards and their audit committees are ever more in need of independent and objective assurance and internal audit has a vital role to play in providing this.  The techniques and methods used by the internal audit profession have changed over the decades, from one which focused purely on financial risk, compliance style audits which check procedures are being followed to the current day where risk based auditing is seen as best practice across the globe. The Institute of Internal Auditors Inc. now boasts membership of over 180,000 across the globe and has recently developed its International Professional Practices Framework to include a mission statement for the profession which is:  ***‘To enhance and protect organisational value by providing risk-based and objective assurance, advice and insight.’***  It is this current landscape that drives this Programme’s over-riding philosophy which is:  ***To equip those working within or intending to join the internal audit profession with the conceptual understanding, knowledge and skills to contribute positively to the organisations that they work for.***  This programme is unique to Birmingham City University within the UK and there are many features that make this distinctive.   * The programme has been designed with working practices very much at its heart, meaning that whether you are a newcomer or already working in internal audit the programme will support your career development. * You can study this programme through one of three different methods – full time, part time block release, or part time on-line. Therefore you are in control of how and when you study * You are taught by experienced professionals from internal audit, finance and IT backgrounds who bring the subject to life by using group activities and real life case studies to help you gain a deeper understanding. * There is a guest speaker programme which is accessible to you, regardless of the study method you have chosen. This programme helps to bring the working world into the university. * The lecture team pride themselves on the relationships they build with students, and you will receive excellent support that will help you develop your knowledge, skills and therefore your career. * The excellent strong links with the Institute of Internal Auditors Inc. means that you have the ability to apply for sponsorship grants and enter research competitions that are not available outside of the Internal Auditing Educators Partnership programme that they run. * This programme is also a key element in achieving Chartered Internal Auditor status from the Chartered Institute of Internal Auditors – UK & Ireland, a leading professional qualification for more senior internal auditors and managers. |

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| **Programme Aims** | | | | | | |
| The University has developed an Academic Plan (2015) and within this have established 5 key aims which each programme should strive to achieve. The following table shows how this Programme seeks to deliver these aims. | | | | | | |
| **Aim** | **How achieved** | | | | | |
| Pursuing Excellence | You will be actively encouraged and supported to achieve excellence in your study as well as your working life by the lecture team and the University. Support will be provided to help you achieve and even go beyond your ambitions. This support includes:   * Detailed feedback on assessments which can be applied to future study and in your work. * Provision of skills improvement through a scheme of assessing your skills and creating your own action plan to address these through your university study. * The design of assessments mirrors working practice as closely as possible, giving you the space to use your own experiences in tandem with your study to support your goals. | | | | | |
| Practice-led knowledge applied | The Programme reflects current working practices in the field of internal audit and has been developed by practitioners with input from employers and past students. The Programme provided is supplemented by expert guest speakers who are practicing internal auditors or are in related areas, to actively bring the work experience into your study. You will have many opportunities to share your own experiences with fellow students and learn from their working practices too. | | | | | |
| Interdisciplinarity | As an internal auditor you are expected to perform engagements over a variety of disciplines, for example strategy development, risk management, HR, finance and IT. Throughout the Programme you will be exposed to different disciplines and asked to evaluate these, as you would as a working internal auditor. | | | | | |
| Employability-driven | You will develop many skills during your study which will help you enhance your career prospects. Key skills are in report writing, interpersonal communication, presentations, collaborative working and the gathering and analysis of strategic and operational information.  The IIA Inc. Competency Framework has been a key resource in developing the Programme Learning Outcomes, thereby ensuring that your study will meet the needs of employers. | | | | | |
| Internationalisation | Real life case studies are used through your study. These are typically a mixture of sector, industry, size and country, which allows you to understand the different challenges facing organisations and internal auditors across the globe.  The International Professional Practices Framework issued by the global body, The Institute of Internal Auditors In, is a constant through the Programme and these provide a global standard which internal auditors across the world adhere to.  Your peer students will come from a variety of countries and backgrounds, giving you the opportunity to find out more about different cultures and how internal audit is performed elsewhere. | | | | | |
| **Programme Learning Outcomes**  The leading global body for the profession is the Institute of Internal Auditors Inc. It provides advocacy on behalf of the profession as well as defining the standards and providing guidance. As part of this they have developed a Competency Framework for internal auditors with 10 key competencies. This framework has been used to inform the learning outcomes for this Programme, thereby ensuring that it is targeted at those areas that are seen as essential to the profession across the globe.  In addition, the Quality Assurance Agency for Higher Education has also established key requirements for a Master’s level qualification and these have also been taken into account when developing the Programmes learning outcomes.  By using both academic and professional frameworks as drivers for the learning outcomes, the Programme becomes one of high academic standards while still being very relevant to working life in a role in any location.  The following table provides the learning outcomes, and how these each link to the 5 aims of the Programme described above. | | | | | | |
|  | | Pursuing Excellence | Practice-led, knowledge-applied | Interdisciplinarity | Employability-driven | Internationalisation |
| On successful completion of this Programme you will be able: | |  |  |  |  |  |
| 1. Promote and apply professional ethics. | | ✓ | ✓ | ✓ | ✓ |  |
| 1. Create, develop and lead an internal audit function which adds value to the organisation. | | ✓ | ✓ |  | ✓ | ✓ |
| 1. Perform risk-based internal audit engagements which meet an organisations’ needs. | | ✓ | ✓ | ✓ | ✓ | ✓ |
| 1. Analyse business processes and information and apply business acumen and insight to propose valid, practical and innovative solutions. | | ✓ | ✓ | ✓ | ✓ |  |
| 1. Evaluate compliance with the International Professional Practices Framework issued by The Institute of Internal Auditors Inc. | | ✓ | ✓ |  |  | ✓ |
| 1. Critically assess the governance, risk and controls of an organisation. | | ✓ | ✓ | ✓ | ✓ | ✓ |
| 1. Apply a variety of communication techniques to deliver key messages effectively, and persuade the reader to a point of view. | | ✓ | ✓ |  | ✓ |  |
| 1. Critically assess internal audit practices and propose innovative improvements which contribute to the development of modern internal auditing. | | ✓ |  |  |  | ✓ |

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| **Programme Design** |
| Several drivers have been used to design the structure and content of the Programme. These include:   * The Certified Internal Auditor syllabus (CIA) * The Qualification in Internal Audit Leadership syllabus (QIAL) * The Internal Auditing Educators Partnership (IAEP) suggested syllabus. * Professional experience of the lecture team from working in internal audit and related fields. * Feedback from past students, external examiners and employers on the historic programme.   The following diagram seeks to provide an overview of the design of the Programme. Each module described also has a Module Description which provides greater detail as to what to expect. |
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| Programme Learning, Teaching & Assessment Strategy |
| There are three different ways you can study this Programme:   * Full time over 12 months. * Part time with an intensive week of study for each module, over 3 years (known as block release) * Part time at a distance over 3 years.   Whichever method you choose you will have access to the University’s on-line virtual learning environment called Moodle. On here you will have access to all the study materials, activities, discussion forums, quizzes and more. It is also the place where all assignments are submitted and draft marks and feedback are provided. This is a core source for your study and it is ‘live’ meaning that lecturers will update it during the course of the year to reflect new and emerging practices. By having this as a central source you are able to study when you want and refer back to material as and when you need to, making this a flexible Programme to study.  If you chose to study the Programme full time or block release then there will be face-to-face time for every module with a member of the lecture team. We take a ‘blended approach’ to learning for these two study methods, which means that you will be expected to prepare and read material prior to the sessions and then use the knowledge you have gained in lectures.  Typically a lecture will consist of an overview of the knowledge and some time for questions before the main activity begins. The lectures have the feel of a workshop enabling you to progress at your pace with the activities and ask questions as and when you need to. The activities are designed to help you use and apply the knowledge and often mirror assessment questions. This way you are able to practice the assessment and receive formative feedback from the lecturer and your fellow students working on the activity with you to help you improve your understanding. This ultimately means that your answer to any assignment will be enhanced if you take this formative feedback on board.  If you chose distance learning, you will still have access to these activities and be able to complete them remotely. Often the answers from the full time and block release students will be shared through Moodle along with lecturer feedback so that you can compare your own work with theirs. There are also the discussion forums so you can connect with all students and you can create your own virtual working student groups with other distance learners.  We also run a Guest Speaker Program. Full time and block release students will have a guest speaker on a regular basis who will be a practicing expert from internal audit or a related field, depending on the module. This way we aim to bring in further expertise from current practitioners to help develop your understanding of internal audit in other sectors, industries and countries than your own. The guest presentations are also added to Moodle, so distance learning students can access this too.  For full time students we also have a Field Trip Program. Each term you will visit an organisation in the Midlands and each will be a different sector / industry again to broaden your understanding of the internal audit profession. These will be linked with a presentation from one of our Visiting Professors, who are again respected experts in the wider field of governance. Again the Visiting Professor’s presentation will be posted on Moodle for part time students to access.  The lecture team prides itself on the level of support that it can provide to all students. We have drop in sessions every week, but we are also available by e-mail, phone and Skype and are happy to arrange individual or group tutorials where students have the need.  Whichever study method you chose the way in which you will be assessed will be the same. The assessment strategy is to mirror working practices as far as possible and to help you develop your communication skills in particular. This means that the knowledge you gain from the assessment can be used in your day to day work as an internal auditor. The assessment strategy has also been created to try to balance the work load for you so that you do not have all assessments due on the same day, and there are no closed book exams. Details of the specific assessment method for each module are explained in the relevant Module Description. |
| The Whole Experience We recognise that there are key aspects to every Programme that need to be addressed to ensure we are inclusive, holistic and open about how your Programme fits into your wider university experience and your ambitions for your future – below are Statements of Intent to explain how you will experience these critical learning themes. Each section offers a brief explanation of the theme, why it is important, and how your Programme addresses these. |
| Widening Participation We believe that higher education has a vital role to play in liberating personal and social potential.  We are committed to attracting talented students to our Programme and therefore our entry requirements have been set to encourage students from all backgrounds.  Our different study modes mean that students can be flexible in how they study, working around full time jobs and family or other commitments. We also go to great efforts to support students during their time here. You will be allocated a personal tutor when you enrol and the Programme and Module Leaders are also available to discuss your progress. You will also be able to access a range of additional support. ASK is the University's integrated and confidential student enquiry service, a one-stop-shop for student queries, linking you with advice on health and well-being, careers, finances, visas, and student records. There is also support from ICT, Library and the Centre for Academic Success. Inclusivity We make every effort to ensure that the University is an inclusive environment, where consideration is given to the full diversity of our students. Our curriculum is designed to ensure that all students succeed to their potential – regardless of disability, sexuality, religion, gender and/or other socio-cultural identities. Most importantly, we believe that authentic diversity and individuality leads to a richer learning experience for all and this is why you will be actively encouraged at every opportunity to share your own working experiences and hear from other students so that the diversity of the student group is used as a way of increasing understanding of differences. Information & Digital Literacy Throughout the Programme you will be finding and using information from across many different sources, the traditional book through to blogs on the internet. You will learn how to differentiate these different sources of information to help you identify the most relevant and reliable for your purpose, a key skill for any internal auditor.  You will also be using various IT systems, at the core will be Moodle but others will include e-learning systems, the University’s on-line library and Microsoft office packages.  For students who need to improve their skills in digital literacy, including the use of specific software, the University offers training programmes through [*www.lynda.com*](http://www.lynda.com). |
| Sustainability & Global Citizenship BCU is committed to integrating sustainability into the curriculum. The notion that we should all seek to find ways to support the reduction of waste, increase recycling, and lower levels of environmental impact will be familiar, but this is a narrow view of sustainability. Our curriculum also considers sustainability in terms of its connection with Global Citizenship. The United Nations define Global Citizenship in education as 'enabling students to develop the attributes, behaviours and skills needed to work and live in a way that safeguards ecological, social and economic wellbeing, both in the present and for future generations’. We encourage our students to live and work more sustainably whilst recognising the impact that their decisions, and actions, have on the local, national and global communities to which they belong. We have made a commitment as an institution to create graduates with a global outlook (Graduate Attributes) and each of our programmes will now include an internationalised programme aim - the inclusion of sustainability within that is a logical connection. The Faculty and Programme demonstrate internationalisation by:   * Encouraging intercultural experiences, partnerships and collaborations for example through the student networking we create. * Embedding and debating global exemplars and perspectives in the curriculum, in particular through the use of real life case studies during your study. * Proactively developing inclusive learning outcomes, practices, skills, and/or attitudes appropriate for diverse societies, culture and individuals. * Using flexible and inclusive approaches that appreciate and respect individual differences in knowledge, education and culture. * Viewing and utilising the diversity of the academic community (whether differences in cultural and educational backgrounds, country of origin or languages spoken) as a key learning resource * Facilitating ongoing intercultural and international dialogue and partnerships, and contributing to international scholarly activity and knowledge exchange, for example through the IAEP programme.  Student Engagement Birmingham City University is renowned in higher education for its commitment and approach to engaging our students in the life of the University. You will be joining a thriving ambitious community which is enthusiastic about the internal audit profession.  Each year you can elect a Student Academic Leader (SAL) who is there to share your views on the Programme in a formal and informal setting. The SAL will represent all three groups of students and if elected this presents a great opportunity to increase your network.  Every term we hold Student Feedback Forums which give you the opportunity to tell us what is working well and what we could improve or develop. The Programme Leader is always happy to discuss your ideas and facilitate collaboration with other students and departments from across the University. For each module you will also be asked to complete an anonymous questionnaire, the results are then analysed centrally and shared with the Module and Programme Leaders to identify action which needs to be taken.  In addition, there are also opportunities for you to pitch for paid work as co-designers and collaborators with staff on projects that strengthen the University learning community and enhance the student experience. These schemes operate through the OpportUNIty programme run in partnership between the University and the Students’ Union.  Above all, we respond to your specific needs as an individual, which we hope will lead you to value your time as an active participant in the University community of learning and creativity, whichever method of study you have chosen. Partnership Engagement This Programme is accredited by the IIA Inc. by their IAEP programme, at a ‘Comprehensive’ level. This demonstrates the close relationship we have with the key global body for the internal audit profession. This accreditation provides the University with many resources not available to others, such as case studies which can be used as part of teaching, student entry to the Esther R Sawyer essay competition, grants and sponsorship funding, and an annual careers retreat in Florida for students looking for a role in the profession. There are also just over 50 other universities across the globe which are also part of the IAEP programme and therefore the University has access to this network of academics.  The Chartered Institute of Internal Auditors – UK & Ireland (IIA UKI) is also a valued partner for this Programme. They have recently agreed that the Programme can be a key element of a new ‘Route to Chartered Status’. Students completing this Programme, who also have either the CIA or PIIA qualification and can submit a Professional Experience Journal (PEJ) meeting the IIA UKI’s requirements, will be awarded the designation CMIIA (Chartered Member of the Chartered Institute of Internal Auditors). The IIA UKI also provides guest speakers for the Programme and the University is looking to engage further through collaborative research activities.  Many students on this Programme are sponsored by their employers. We believe that it is important to engage at employer level as well as student level, wherever possible, and we are open to providing specific support and services. For example, we are able to provide a student progress report to employers to help them monitor the progress of their employee on the Programme, or we are available to provide specific courses / training / support for individual employers, such as bespoke induction days where practicalities allow. Induction & Transition We firmly believe that it is essential to your success that you are settled and ready to begin your study as soon as possible. However we recognise that this can be a very challenging time, as you may be moving to a new city, country or even continent or this may be your first academic study for a long time. Therefore we put a lot of effort into developing a thorough induction.  Even before your formal study begins you will receive introductory information and be guided to a specific website which holds some more detailed information. This typically provides practical guidance on how to prepare for your study.  If you are an international or EU student moving to Birmingham to study the Programme full time then there are activities that the University runs to help you as we appreciate that this can be a very unsettling time. This begins with an International Orientation Week in early September and we actively encourage our new students to attend.  At the very start of your study we have a detailed Induction Programme. This is offered to everyone, regardless of the study mode you have chosen and can be completed at the University or on-line through Moodle. The intention is to help you settle into the University, the faculty, the department and your course. We also spend some time with you during this to help you reflect on your existing knowledge and skills and write a personal development plan which aligns to your study and your working life. This plan can then support your discussions with your Personal Tutor who is assigned to you at enrolment (see later). |
| Progression & Retention Our record on the progression and retention of students is excellent, and we hope that your enthusiasm and commitment to the Programme will see you through the course without any difficulty. If you do find you are struggling then we have support in place to help you, such as Personal Tutors, individual or group tutorials, and the University’s ASK service for students.  As you would expect we do monitor and record your attendance at lectures and review your access to Moodle to help us pick up on any problems in this respect at an early stage and thereby be proactive in providing the support you may need. Support & Personal Tutoring Your Programme Leader is here to advise you on every aspect of your time as a student with us, and has office hours every week during term-time which are available for individual appointments.  You will also be allocated a Personal Tutor at the start of your study. You should meet with them on a regular basis, we recommend once a term, even if things are going well. This is a key way of us keeping in touch with your wellbeing not just your study and this can provide a good opportunity to review your personal development and identify ways in which you can fulfil any development needs you may have through this Programme.  The University centrally also offers an array of support, including the Centre for Academic Success, Careers Service, childcare, finance/money advice, Health and Well-being advice, visas and immigration, and student mentoring. All of these services can be accessed direct or via ASK. Personal Development Planning As highlighted earlier you will be given the opportunity to review your own skills at the outset and throughout the Programme. These skill areas focus on academic and business competencies, in particular communication. We also tie this in with the PEJ that is required to complete the Route to Chartered Status with the IIA UKI.  After reviewing your skills you will be able to create a personal development plan and map activities that you are to complete as part of the study to this plan, and where there are common areas the lecture team will provide group tutorial support. There are also other parts of the University that will run activities to help you such as Centre for Academic Success, IT and the Library. Progress on your plan can then be discussed with your Personal Tutor and you can repeat the review of your skills on a regular basis to reassess the relevance of your plan.  The University has also introduced a new scheme called *‘BCU Graduate+’* You will have access to this and while it is focused on attending students, there are opportunities to participate in different ways. This scheme recognises the additional activities that you undertake and gives you credit towards an additional award from the University. All the activities are connected to the University’s employability profile and therefore this can link in with your personal development planning. More details on this will be given to you as part of your Induction.  We very much see your personal development planning as an integral part of your study with us as these will help you become a more effective learner and internal audit, but also equip you to continue learning and developing after you leave. Employability (incl. Birmingham City University Graduate Attributes)  We are acutely aware that some study can result in no impact to your existing working practices and your career prospects and therefore we are committed to ensuring that this is not the case on this Programme. We believe that this Programme will help you to be:  * **Professional and a role model** for your internal audit function and employer. * **Work-ready**, in that you are more confident in your own abilities and therefore be ready and able to contribute positively to your organisation. * **A creative problem solver**, analysing matters and proposing innovative and practical solutions to issues in your work-place and elsewhere. * **Enterprising**, in that you can identify opportunities and see ways that you can achieve these. * **Global in outlook**, you can appreciate the challenges faced by global organisations and local organisations who have to compete in the global economy.   Each of these align to the University’s graduate attributes which employers are actively seeking. |

## Section Two

This section addresses the key regulatory and quality assurance requirements for validation. The Programme learning map tracks the Programme level learning outcomes, credit structure and (where appropriate) KIS data, assessment and feedback scope and forms, module delivery mode and module learning outcomes, and any exit awards that are possible from the Programme.

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| **Level 7** Modules  PG Certificate in Internal Audit | **Internal Audit & its Context** | **Risk Based Internal Auditing** | **Organisation Environment, Risks and Controls** |
| Credit level (ECTS value) | 20 (10) | 20 (10) | 20 (10) |
| Study Time (%) S/GI/PL | 30/70/0 | 30/70/0 | 30/70/0 |
| Assessment method | Personal reflection and real life case study assignment | Real life case study assignment with 3 elements | Written presentation and real life case study virtual timed test |
| Assessment scope | 1,000 and 2,000 words respectively. | 1,000 and 1,500 words for 2 written elements and 10 minute role play. | 1,000 and 2,000 respectively |
| Assessment week | FT: Term 1 Week 12  PT: Term 1 Week 12 | FT: Term 1 weeks 6, 8, and 10  PT: Term 2 weeks 7, 9 and 11 | FT: Term 1 weeks 8 and 12  PT: Term 3 weeks 8 and 12 |
| Feedback scope | Within 20 working days | Within 20 working days | Within 20 working days |
| Delivery mode | Standard Blended, Block Blended and on-line | Standard Blended, Block Blended and on-line | Standard Blended, Block Blended and on-line |
| Learning Outcomes | 1. Assess the drivers of an organisation which result in a need for internal audit to exist. | 1. To design an internal audit assignment using risk based auditing techniques. | 1. Evaluate risks and their treatment for organisations from a variety of sectors and jurisdictions using real life case studies. |
| 1. Appraise internal audit’s position and role within the governance of an organisation. | 1. To evaluate risk based internal auditing tools and techniques. | 1. Propose solutions to address weaknesses in the treatment and reporting of risk for organisations from a variety of sectors and jurisdictions using real life case studies. |
| 1. Appraise the definition of internal auditing and associated professional standards. | 1. To apply risk based auditing techniques to an internal audit assignment. |  |
| Programme Aim Links | 1🗹 2🗹 3🗹 4🗹 5🗹 | 1🗹 2🗹 3🗹 4🗹 5🗹 | 1🗹 2🗹 3🗹 4🗹 5🗹 |
| Linked PSRB (if appropriate) | N/A | N/A | N/A |

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| **Level 7** Modules  PG Diploma in Internal Audit Management | **Ethical Leadership** | **Organisational Leadership** | **Leading Internal Audit** |
| Credit level (ECTS value) | 20 (10) | 20 (10) | 20 (10) |
| Study Time (%) S/GI/PL | 30/70/0 | 30/70/0 | 30/70/0 |
| Assessment method | Personal reflection and real life case study assignment | Real life case study written presentation and report | Written presentation, role play, report and operational resource plan |
| Assessment scope | 1,000 and 2,000 words respectively | 1,000 and 2,000 words respectively. | Written totalling no more than 2,500 words and 10 minute role play. |
| Assessment week | FT: Term 2 week 12  PT: Term 1 week 12 | FT: Term 2 week 12  PT: Term 2 week 12 | FT: Term 2 Weeks 5, 7, 9, and 11  PT: Term 3 weeks 6, 8, 10 and 12 |
| Feedback scope | Within 20 working days | Within 20 working days | Within 20 working days |
| Delivery mode | Standard Blended, Block Blended and on-line | Standard Blended, Block Blended and on-line | Standard Blended, Block Blended and on-line |
| Learning Outcomes | 1. Advise an organisation on ethical issues, ethical policies and ethical leadership. | 1. Critically evaluate the governance, risk and control, assurance provision within an organisation | 1. Create internal audit strategic and operational plans which meet the needs of the organisation and the audit committee. |
|  | 1. Propose solutions to organisation on their corporate social responsibility responsibilities. | 1. Be able to demonstrate insight and business acumen for an organisation and use these to develop strategic and business objectives. | 1. Propose solutions to organisation issues and devise a means of communicating these to key stakeholders. |
|  | 1. Produce persuasive and authoritative reports for an appropriate audience to promote long term sustainability in the areas of operational and strategic management. | 1. Audit an organisations financial management and sustainability. | 1. Design internal audit quality and improvement plans that suit the culture of the organisation as well as meeting best practice standards. |
|  |  | 1. Assess the culture of an organisation and propose solutions to address any concerns. | 1. Assess the skills and competencies of the internal audit team and design recruitment and development plans to meet gaps. |
| Programme Aim Links | 1🗹 2🗹 3🗹 4🗹 5🗹 | 1🗹 2🗹 3🗹 4🗹 5🗹 | 1🗹 2🗹 3🗹 4🗹 5🗹 |
| Linked PSRB (if appropriate) | N/A | N/A | N/A |

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| **Level 7** Modules  M.Sc. Internal Audit Management & Consultancy | **Innovation and Professional Development** | **Internal Audit Consultancy Research Project** |
| Credit level (ECTS value) | 20 (10) | 40 (20) |
| Study Time (%) S/GI/PL | 30/70/0 | 20/80/0 |
| Assessment method | Reflective learning Journal and presentation | Literature review and research output |
| Assessment scope | 1,500 words and 10 minute presentation. | 2,000 and 4,000 words respectively. |
| Assessment week | FT: Term 3 weeks 5 and 7  PT: Term 1 week 12 | FT: Term 3 weeks 11 and 20  PT: Term 2 week 12 and Term 3 week 20 |
| Feedback scope | Within 20 working days | Within 20 working days |
| Delivery mode | Standard Blended, Block Blended and on-line | Standard Blended, Block Blended and on-line |
| Learning Outcomes | 1. Reflect on your skills and competencies and create a personal development plan which supports career aspirations. | 1. Analyse, synthesise and develop modern thinking in an area of internal audit of the students own choice, using existing research material. |
| 1. Analyse and develop implementation plans for innovative practices in internal audit. | 1. Critically assess existing internal audit practices and propose solutions to contemporary issues in the field of internal audit, governance or applied risk management, by conducting primary research. |
| 1. Provide consultancy and advice on innovation and its implementation within the organisation. |  |
| Programme Aim Links | 1🗹 2🗹 3🗹 4🗹 5🗹 | 1🗹 2🗹 3🗹 4🗹 5🗹 |
| Linked PSRB (if appropriate) | N/A | N/A |

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| **Level 7 Programme** | | | | | |
| Entry Requirements and pre-requisites, co-requisites & exclusions | Accreditation of Prior Experience or Learning (APEL) | Study Time Breakdown | | | Exit award(s) |
| At least one of the following:   * A first degree. * Certified Internal Auditor (CIA) the global base qualification. * Relevant professional experience of at least 1 year. | In recognition that many students may already have a relevant professional qualification Accreditation of Prior Experiential Learning for individual modules and / or stages may be given on a case by case basis.  For direct entry onto the Post Graduate Diploma examples of requirements will include:   * Practitioner of Internal Audit (PIIA) * Relevant professional experience of at least 3 years * Post Graduate Certificate in Audit Management & Consultancy (our previous degree) * Relevant professional qualification such as ACCA, ICAEW, CIPFA (transcripts will need to be provided to demonstrate alignment to PG Certificate module learning outcomes)   For direct entry onto the M.Sc. level examples will include:   * Chartered Member of the Institute of Internal Audit (CMIIA) * Relevant professional experience of at least 5 years, which must include managerial experience in internal audit. * Post Graduate Diploma in Audit Management & Consultancy (our previous degree) * Relevant professional qualification such as ACCA, ICAEW, CIPFA (transcripts will need to be provided to demonstrate alignment to Certificate and Diploma level module learning outcomes) * Qualification in Internal Audit Leadership (QIAL) | **Scheduled** learning and teaching activities  (including time constrained blended or directed tasks, pre-sessional and post-sessional tasks) | | 30% | Post Graduate Certificate in Internal Audit  Post Graduate Diploma in Internal Audit Management  M.Sc. in Internal Audit Management & Consultancy |
| **Guided Independent** learning (including non-time constrained blended tasks & reading and assessment preparation) | | 70% |
| **Pl**acement (including external activity and study abroad) | | 0% |
| **Impact of options** (indicate if/how optional choices will have a significant impact) | No options. | |

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| Additional Information |
| *No additional information to provide.* |

## Section Three

Below are the module specifications for this Programme

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| Module Title IA1 Internal Audit and its Context | Code AMC7031 |
| Credit Value CATS: 20 ECTS: 10 | Level 7 |
| Module Overview | |
| **Relationship with Programme Philosophy and Aims**  This module considers the purpose of different organisation types, the people of organisations and how they are motivated, structured and communicated with, as well as the reasons why organisations fail. This will then be built upon to look at why internal audit is needed, what internal audit is and the International Professional Practices Framework which guides the profession. This module provides the foundation from which the rest of the modules then build.  Therefore this module supports all of the programme learning outcomes to some extent, but those which are of greatest relevance are:   1. Promote and apply professional ethics. 2. Evaluate compliance with the International Professional Practices Framework issued by The Institute of Internal Auditors Inc. 3. Critically assess the governance, risk and controls of an organisation.   **Learning & Teaching**  The learning and teaching methods are designed to encourage and support independent learning.  Students are provided with a guided pathway through the learning resources, which are provided on the Virtual Learning Environment ‘Moodle’. These resources include (but are not limited to):   * Presentations * Quizes, with feedback * External professional published articles, journals, standards * E-learning (MyCAT) * Practical exercises to apply their knowledge   Wherever possible real life case studies will be used to illustrate the learning.  Face-to-face delivery (full time and part time block release students) will be delivered in an intensive week at the very start of study with full and part time (block release) students studying together. This approach will help the different cohorts of students to meet and network, thereby creating greater opportunities for peer support. The week will predomionantly be in the form of workshops of group activities allowing students to explore and apply the understanding they have gained from prior reading provided on Moodle and be given formative feedback by the lecture team which can be used to help with the assessment.  Distance learning students will have access to all the materials through Moodle. During the intensive week the output from group activities will also be added to Moodle, allowing distance learning students to compare their own output with those of the group.  All students also have access to the on-line disucssion forum where they can interact with each other and with the tutors on a group basis, and individual and group tutorials are also available by appointment. | |

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| Module Learning outcomes:  On successful completion of this module you will be able to: |
| 1. Assess the drivers of an organisation which result in a need for internal audit to exist. |
| 1. Appraise internal audit’s position and role within the governance of an organisation. |
| 1. Appraise the definition of internal auditing and associated professional standards. |

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| Library & Learning Resources – available through REBUS (Reviewed Annually) |
| **Purchase** |
| Pickett, S (2011) The Essential Guide to Internal Auditing, Spencer Pickett, 2nd Edition, Wiley EAN: 9786613405111 |
| **Essential (Books/Journals/Specific chapters/Journal Articles)** |
| International Professional Practices Framework (IPPF), The Institute of Internal Auditors Inc. Available at: <https://global.theiia.org/standards-guidance/Pages/New-IPPF.aspx>  International Professional Practices Framework (IPPF), The Chartered Institute of Internal Auditors UK & Ireland. Available at: <https://www.iia.org.uk/resources/global-guidance/>  IIA’s Financial Services Code, The Chartered Institute of Internal Auditors UK & Ireland. Available at:  <https://www.iia.org.uk/resources/sector-specific-standards-guidance/financial-services/financial-services-code/>  Public Sector Internal Audit Standards, The Chartered Institute of Internal Auditors UK & Ireland. Available at: <https://www.iia.org.uk/resources/sector-specific-standards-guidance/public-sector/>  Internal Audit Guidance issued by the Chartered Institute of Internal Audit UK & Ireland on the performance of internal audit assignments and risk and control, various issued and all available at:  <https://www.iia.org.uk/resources/>  Internal Audit Practice Advisories issued by the Institute of Internal Auditors Inc. Various all available at: <https://www.iia.org.uk/resources/> |

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| **Recommended** |
| Audit & Risk Magazine. Available at: <http://auditandrisk.org.uk/magazine>  Internal Auditor Magazine. Available at: <https://iaonline.theiia.org/>  Research Publications issued by the Institute of Internal Auditors Research Foundation Available at:  <https://global.theiia.org/iiarf/Pages/The-IIA-Research-Foundation.aspx>  Various Journals which can contain articles relevant to the practice of internal audit. These are available through the library and examples include:   * International Journal of Business and Management * Managerial Auditing Journal * Journal of Applied Accounting Research |
| **Background** |
| Quality press, such as the Financial Times, The Guardian, The Economist, The New York Times |

## Learning Schedule (Reviewed Annually)

Please note that this schedule is indicative and is subject to change for operational and/or educational reasons. Academic staff constantly monitor and review student progress during the teaching period and will make changes to the schedule as appropriate. Any changes will be notified fully to students.

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| Pre-session Activities/Learning | Session Topic/s (incl. delivery style and indicative formative learning activities) | Post-session Activity |
| As this is delivered in an intensive week of lectures the pre-session activity will largely consist of pre-reading. Students will be made aware of this as soon as they enrol.  Many of the reading sources will be from the reading list and are available on-line, however additional bespoke reading will be added to Moodle to ensure that up to date resources are provided. This will include a fictitious case study upon which all the group activities during the week will be based. | **Topic 1 – Aims and purpose of organisations**  Students will be asked to reflect on their own understanding of why organisations exist and how this differs across sectors and industries.  Students will then create a piece of reflection for this topic and they will discuss this in pairs to receive peer feedback. | After the week of intensive study students will then concentrate on completing the assessment for the required deadline.  During the week there may be some evening work given if the day’s activities have not all been completed, however this will be kept to a minimum due to the intensive nature of the delivery of this module. |
| **Topic 2 – People within organisations**  People are intrinsic to the success of organisations and therefore their behaviours and culture need to be aligned to the organisation’s aims.  Students will explore the different behaviours that can be found in organisations and the relationships that exist between the stakeholders.  As an activity students will be asked to evaluate the stakeholders of the case study organisation and determine whether they can have a positive or negative effect on the organisation’s success. |

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|  | **Topic 3 – Organisation structures**  Here the focus is on the different organisation structures that can be used by different organisations across different sectors and industries. This will include the Audit Committee and Internal Audit and how these fit into the organisation.  Students will be asked to create an organisation structure for the case study organisation for the week. |  |
| **Topic 4 – Organisational risk**  The concept of risk and risk management will be explored and in particular how this sits within the organisation structures and how it influences internal audits work.  Students will be asked to create a risk management approach for the case study organisation and reflect on how this approach may support or hinder the purpose of internal audit. |
|  | **Topic 5 – Risk based internal audit**  Students will be asked to share their experiences of internal audit with the group and from this discussion key common experiences will be identified.  The IPPF will then be used by the students to evaluate how their experiences match the requirements of the standards.  Lastly students will be asked to consider the case study organisation and the level of compliance that could be expected with the IPPF. |  |
| **Guest Speaker**  As part of the delivery the full time and part time (block release) students will receive a presentation from a guest speaker from the Institute of Internal Auditors who is an expert on the IPPF. |

## Section Two – Assessment (Reviewed Annually)

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| **Assessment method** | This module will be fully assessed by assignment, with a pass mark of 50%. The assignment will comprise of two elements.   1. Reflection by the student on their own understanding of the module content (30%). (approx. 1,000 words) 2. A directed assignment using real life case studies in which the governance and internal audit’s position and standards are evaluated (70%). (approx. 2000 words)   Both elements will cover all 3 learning outcomes for the module and the combination of these two elements will enable the student to demonstrate their ability to meet these.  A real life case study organisation will form the basis of the students assessment and reflection. |
| **Rationale for method**  Explanation of why this assessment method has been chosen and how it supports achievement of the learning outcomes and alignment with the programme LT&A strategy | Reflection is a key skill of not only an independent learner, but also of any professional internal auditor. In their day to day work they need to be able to critically evaluate their own performance and identify ways to improve this. Therefore using this as part of the assessment method should ensure that this is transferable to their workplace and professional life.  This is the first module that the student will be formally assessed on and therefore an essay has been chosen for the second element. This will provide invaluable feedback on academic writing and referencing which the student will be able to take forward into future modules. |
| **Assessment outline**  Guidance on what the assessment should include, level of criticality, articulation, expectations of referencing, the impact of formative activity, etc. | **The Assessment**  Students will be expected to demonstrate good gramar, spelling and use an appropriate format for their assignment. Harvard referencing will also be expected for both elements. The reflective piece will need to follow a given model and the written assignment may take the form of an essay or a business report. Full details will be provided in the assignment brief at the outset of the module.  **Formative Assessment**  For the reflective diary the lectures will include a practice session where students can receive formative feedback.  Face-to-face workshops are run using real and fictitious case studies. The activities are designed to support the assignment and enable students to confirm their understanding and application of the learning outcomes for the module. Distance learning students can also perform the same activities remotely and ask for feedback on these from the module leader.  Students will also receive formative assessment through the discussion forums allocated to the module which all students and the module leader will be paticipating.  The study material will include activities for the student to complete. This may include Moodle quizzes where scores are given.  Students can also request advice and support direct from the module leader at any point during the study period to clarify their understanding. |
| **Assessment Scope**  Explanation of the scope and range of the assessment. | Reflection – approx. 1,000 words  Assignment – approx. 2,000 words |
| **Feedback Scope**  Expectations of feedback in terms of timing, format, feedforward, etc. | The assignment will initially be marked within the 20 working day target set by the University. At this point a draft mark and detailed feedback will be provided to the student through Moodle.  The mark will become final once approved at the next exam board. |
| **Plagiarism** | You are reminded of the University’s Disciplinary Procedures that refer to plagiarism. A copy of the Disciplinary Procedure is available from [iCity](https://icity.bcu.ac.uk/Student-Services/Complaints-and-Appeals/Student-Disciplinary-Procedure).  Except where the assessment of an assignment is group based, the final piece of work that is submitted must be your own work. Close similarity between assignments is likely to lead to an investigation for cheating.  You must also ensure that you acknowledge all sources you have used.  Submissions that are considered to be the result of collusion or plagiarism will be dealt with under the University’s Disciplinary Procedures, and the penalty may involve the loss of academic credits.  If you have any doubts about the extent to which you are allowed to collaborate with your colleagues, or the conventions for acknowledging the sources you have used, you should first of all consult module documentation and, if still unclear, your tutor. |

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| **Assessment submission deadline(s)** | **Submission method**  **(e.g. electronic/Moodle/other)** | **Return of work**  **(Date not 20 days)** |
| Full Time: December 2017  Part Time: December 2017 | Moodle | Within 20 day policy |
| Exceptional Circumstances [explanation](https://icity.bcu.ac.uk/Student-Services/Complaints-and-Appeals/Extenuating-Circumstances-Procedure) | | |
| **Assessment first resubmission deadline(s)** | **Submission method**  **(e.g. electronic/Moodle/other)** | **Return of work** |
| Full Time: March 2018  Part Time: March 2018 | Moodle | Within 20 day policy |
| **Assessment second resubmission deadline(s)** | **Submission method**  **(e.g. electronic/Moodle/other)** | **Return of work** |
| Full Time: July 2018  Part Time: July 2018 | Moodle | Within 20 day policy |
| \***Resubmission deadline(s)** *are only relevant if you are unsuccessful in your first attempt – please see* [*University Regulations*](https://icity.bcu.ac.uk/academic-registry/information-for-students/Assessment/Assessment-Regulations) *on resubmission policy and procedure.* | | |

### Marking Criteria

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|  | **0 – 39%**  **Poor Fail** | **40 – 49%**  **Fail** | **50 – 59%**  **Pass** | **60 – 69%**  **Strong** | **70 – 79%**  **Excellent** | **80 – 100%**  **Exceptional** |
| Learning Outcome 1 | Assess the drivers of an organisation which result in a need for internal audit to exist. | | | | | |
| The assessment only contains one or two areas and there is no link to the purpose of internal audit. There is no evidence of any research. | The assessment only contains one or two areas and the link to internal audit’s purpose is not explicit. There is little evidence of research. | The assessment contains some positive and negative drivers and there is a link made to the purpose for internal audit. There is evidence of some research. | The assessment has both negative and positive drivers and these are all clearly linked to the purpose of internal audit. There is evidence of some research. | The assessment considers all the positive and negative drivers and clearly links these to the purpose of internal audit as defined in the IPPF. The assessment also demonstrates insight through detailed research. | The assessment considers all the positive and negative drivers and clearly links these to the purpose of internal audit going beyond the description in the IPPF. The assessment also demonstrates insight through detailed research. |
| Learning Outcome 2 | Appraise internal audit’s position and role within the governance of an organisation. | | | | | |
| Unable to identify valid strengths and weaknesses and make recommendations to improve internal audit’s position in the organisation. There is no evidence of research. | Identify a limited number of strengths and weaknesses but unable to make recommendations to improve internal audit’s position in the organisation. There is no evidence of research. | Identify a limited number of strengths and weaknesses and make practical recommendations to improve internal audit’s position in the organisation. There is limited evidence of research. | Identify the majority of strengths and weaknesses and make practical recommendations to improve internal audit’s position in the organisation. The evaluation is in places supported by a breadth of research from credible sources. | Identify all the strengths and weaknesses and make practical recommendations to improve internal audit’s position in the organisation. The evaluation is supported by a breadth of research from credible sources. | Identify all the strengths and weaknesses and make practical and innovative recommendations to improve internal audit’s position in the organisation. The evaluation is fully supported by a breadth of research from credible sources. |

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| Learning Outcome 3 | Appraise the definition of internal auditing and associated professional standards. | | | | | |
| Unable to identify valid strengths and weaknesses and make recommendations to improve an internal audit’s compliance with the IPPF. There is no evidence of research. | Identify a limited number of strengths and weaknesses but unable to make recommendations to improve an internal audit’s compliance with the IPPF There is no evidence of research. | Identify a limited number of strengths and weaknesses and make practical recommendations to improve an internal audit’s compliance with the IPPF. There is limited evidence of research. | Identify the majority of strengths and weaknesses and make practical recommendations to improve an internal audit’s compliance with the IPPF. The evaluation is in places supported by a breadth of research from credible sources. | Identify all the strengths and weaknesses and make practical recommendations to improve an internal audit’s compliance with the IPPF. The evaluation is supported by a breadth of research from credible sources. | Identify all the strengths and weaknesses and make practical and innovative recommendations to improve an internal audit’s compliance with the IPPF. The evaluation is fully supported by a breadth of research from credible sources. |

For Office Use Only – not to be published to students

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| Overview  Group Sizes/Rooming/Staffing | Session details  Please include:  Term 1, 2 or 3  Week number of term | Space Requirements (Per Week) | | Number of students per session |
| Number of rooms & groups   (please state if required together i.e. same day / time) | **Hours required per room** |
| Session type/event  (e.g. lecture, seminar, tutorial, workshop, practical, online activity, etc.) |  |  |  |  |
| Session type/event  (e.g. lecture, seminar, tutorial, workshop, practical, online activity, etc.)  *\*add more rows as necessary* |  |  |  |  |
| Sessions requiring specialist space  (please state event type below) |  |  |  |  |

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| Please state the kind of specialist space required (use room numbers where known).  Where facilities are not currently available please state requirements. |  |

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| Module Title IA2 Risk Based Auditing | Code AMC7032 |
| Credit Value CATS: 20, ECTS: 10 | Level 7 |
| Module Overview | |
| **Relationship with Programme Philosophy and Aims**  This module is designed to guide the student through the performance of a risk based internal audit engagement which complies with the definition of internal auditing and the standards defined in the International Professional Practices Framework (IPPF) which were introduced in IA1 – Internal Audit & its Context.  This module is designed to meet or support the achievement of many of the Programme learning outcomes:   1. Perform risk-based internal audit engagements which meet an organisations’ needs. 2. Analyse business processes and information and apply business acumen and insight to propose valid, practical and innovative solutions. 3. Evaluate compliance with the International Professional Practices Framework issued by The Institute of Internal Auditors Inc. 4. Critically assess the governance, risk and controls of an organisation. 5. Apply a variety of communication techniques to deliver key messages effectively, and persuade the reader to a point of view.   **Learning and Teaching Methods**  The learning and teaching methods are designed to encourage and support independent learning.  Students are provided with a guided pathway through the learning resources, which are provided on the Virtual Learning Environment ‘Moodle’. These resources include (but are not limited to):   * Presentations * Quizes, with feedback * External professional published articles, journals, standards * E-learning (MyCAT) * Practical exercises to apply their knowledge   Wherever possible real life case studies will be used to illustrate the learning.  There are three different delivery modes. Face-to-face delivery (full time and part time block release students) will be predomionantly in the form of workshops allowing students to explore and apply the understanding they have gained from prior reading provided on Moodle.   * Full time students will receive a series of sessions over a period of weeks allowing them time inbetween to complete the assessment elements as they fall due. * Part time (block release) students will receive an intensive week of lectures and the assessment elements will begin after the completion of the intensive week. * Distance learning studentsd will have access to all the materials used for the face-to-face delivery modes through Moodle, the university’s on-line virtual learning environment.   All students also have access to the on-line disucssion forum where they can interact with each other and with the tutors on a group basis, and individual and group tutorials are also available by appointment. | |

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| Module Learning outcomes:  On successful completion of this module you will be able to: |
| 1. Design an internal audit assignment using risk based auditing techniques. |
| 1. Evaluate risk based internal auditing tools and techniques. |
| 1. Apply risk based auditing techniques to an internal audit assignment. |

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| Library & Learning Resources – available through REBUS (Reviewed Annually) |
| **Purchase** |
| Pickett, S (2011) The Essential Guide to Internal Auditing, Spencer Pickett, 2nd Edition, Wiley EAN: 9786613405111 |
| **Essential (Books/Journals/Specific chapters/Journal Articles)** |
| International Professional Practices Framework (IPPF), The Institute of Internal Auditors Inc. Available at: <https://global.theiia.org/standards-guidance/Pages/New-IPPF.aspx>  International Professional Practices Framework (IPPF), The Chartered Institute of Internal Auditors UK & Ireland. Available at: <https://www.iia.org.uk/resources/global-guidance/>  IIA’s Financial Services Code, The Chartered Institute of Internal Auditors UK & Ireland. Available at:  <https://www.iia.org.uk/resources/sector-specific-standards-guidance/financial-services/financial-services-code/>  Public Sector Internal Audit Standards, The Chartered Institute of Internal Auditors UK & Ireland. Available at: <https://www.iia.org.uk/resources/sector-specific-standards-guidance/public-sector/>  IRM (2013) Fundamentals of Risk Management: A Practical Introduction to Enterprise Risk Management and ISO 31000. Available at: <https://www.theirm.org/media/886062/ISO3100_doc.pdf>  Internal Audit Guidance issued by the Chartered Institute of Internal Audit UK & Ireland on the performance of internal audit engagements and risk and control, various issued and all available at:  <https://www.iia.org.uk/resources/>  Internal Audit Practice Advisories issued by the Institute of Internal Auditors Inc. Various all available at: <https://www.iia.org.uk/resources/> |
| **Recommended** |
| Audit & Risk Magazine. Available at: <http://auditandrisk.org.uk/magazine>  Internal Auditor Magazine. Available at: <https://iaonline.theiia.org/>  Research Publications issued by the Institute of Internal Auditors Research Foundation Available at:  <https://global.theiia.org/iiarf/Pages/The-IIA-Research-Foundation.aspx>  Various Journals which can contain articles relevant to the practice of internal audit. These are available through the library and examples include:   * International Journal of Business and Management * Managerial Auditing Journal * Journal of Applied Accounting Research |
| **Background** |
| OECD Principles of Corporate Governance 2015. Available at:  <http://www.oecd.org/corporate/principles-corporate-governance.htm>  COSO ERM Framework. Available at: <http://www.coso.org/-erm.htm> |

## Learning Schedule (Reviewed Annually)

Please note that this schedule is indicative and is subject to change for operational and/or educational reasons. Academic staff constantly monitor and review student progress during the teaching period and will make changes to the schedule as appropriate. Any changes will be notified fully to students.

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| Pre-session Activities/Learning | Session Topic/s (incl. delivery style and indicative formative learning activities) | Post-session Activity |
| As the course is delivered through blended learning, students will be assigned pre-session reading for each topic. This may be as simple as reading a chapter of a book, through to researching an organisation or professional standard or activity.  Pre-session activities may also include the completion of a Moodle quiz to enable the lecturer to gauge existing knowledge before delivering the topic. | **Topic 1 – Risk Techniques**  A mixture of seminars and workshop activities allowing students to explore the techniques of identifying and assessing risks which are key skills used throughout risk based internal auditing. | To complete a risk identification and assessment for the case study organisation and a particular process that will then be used through the remaining topics in the workshops and seminars. |
| **Topic 2 – Planning an internal audit**  Students will use a case study to plan an internal audit during workshops which will highlight the key theory and professional standards for this stage of the audit engagement. Interviewing skills will be practiced in particular. | Students will prepare and submit the first patch of their assignment which relates to the planning stage of an internal audit engagement. |
| **Topic 3 – Internal audit testing**  Students will be provided with material to develop and perform internal audit tests in line with the professional standards for the same case study as the previous topic. Activities will include designing and performing tests on the case study organisation that is used to support the learning. | Students will prepare and submit the second patch of their assignment which relates to the testing phase of an internal audit engagement. |
| **Topic 4 – Internal audit reports**  Students will be asked to critically assess a variety of internal audit reports in workshops to understand what makes an effective report. | Students will prepare and submit the third patch of their assignment which relates to the reporting stage of an internal audit engagement. |

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|  | **Topic 5 – Managing the internal audit and client relationships**  Students will discuss the best methods for project managing an internal audit and develop their own project plan and milestone checkpoints.  The second part will look at interpersonal and communication skills that are essential in managing client relationships. This will be workshop focused allowing students to practice their own skills in this area. | Students will reflect on their assignment patches and consider how well they feel they planned the internal audit engagement overall. |
| There will be no directed pre-session study for these activities. | **Guest Speaker**  An internal audit professional will visit the university and deliver a presentation to the full time and part time (block release) students. This will bring the working environment into the university.  The presentation will also be posted on Moodle to support distance learning students. | There will be no directed post-session activity for these, however students can use these experiences to support their understanding of the module and it provides them with an opportunity to explore the profession of internal audit outside of the lecture team. |
| **Field Trip**  A field trip will be provided for full time students to a local organisation to explore the delivery of risk management and assurance in a real life organisation. Students will therefore experience this in a real organisation outside of the classroom. |
| **Visiting Professor**  A Visiting Professor will hold a 2 hour session with the full time students, in tandem with the field trip, to support the module further.  The presentation will also be posted on Moodle to support the part time students. |

## Section Two – Assessment (Reviewed Annually)

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| **Assessment method** | This module will be fully assessed by a patch based assignment (i.e. an assignment with 3 linked elements) which will be the performance of an internal audit engagement for a specific case study organisation and risk area. |
| **Rationale for method**  Explanation of why this assessment method has been chosen and how it supports achievement of the learning outcomes and alignment with the programme LT&A strategy | This strategy has been selected as it aligns to the day to day activities of an internal auditor – the focus of this module. It will also allow students to show that they can apply the theory and the professional standards to a real situation. Different communication methods have also been selected for the assessment as communication is a key skill for internal auditors in their day to day work. This ensures that the assessment supports the student’s personal development and therefore their career aspirations.  The assessment also allows the student to select an activity from a matrix for each patch. This will enable students to play to their strengths at the outset and enable them to develop other skills alongside their study before attempting others they may not be as confident in. |
| **Assessment outline**  Guidance on what the assessment should include, level of criticality, articulation, expectations of referencing, the impact of formative activity, etc. | **The Assessment**  Each patch will focus on the achievement of a key milestone in the performance of an audit: planning, fieldwork and reporting. In each patch a different learning outcome will be assessed and students will be expected to use Harvard referencing.  **Formative Assessment**  Face-to-face workshops are run using real and fictitious case studies. The activities are designed to support each patch of the assignment and enable students to confirm their understanding and application of the learning outcomes for the module. Distance learning students can also perform the same activities remotely and ask for feedback on these from the module leader.  Students will receive formative assessment through the discussion forums allocated to the module which all students and the module leader will be paticipating. Students can also request advice and support direct from the module leader at any point during the study period to clarify their understanding.  The study material will include activities for the student to complete. This may include Moodle quizzes where scores are given. |
| **Assessment Scope**  Explanation of the scope and range of the assessment. | 1,000 and 1,500 words for 2 written patches and a 10 minute role play. |
| **Feedback Scope**  Expectations of feedback in terms of timing, format, feedforward, etc. | Each patch will be marked and a draft mark and feedback will be provided before the next patch is due to be submitted. This will allow students to build on their previous performance.  The assignment overall will be marked within the 20 working day target set by the University. At this point a full draft mark and detailed feedback will be provided to the student via Moodle.  The mark will become final once approved at the next exam board. |
| **Plagiarism** | You are reminded of the University’s Disciplinary Procedures that refer to plagiarism. A copy of the Disciplinary Procedure is available from [iCity](https://icity.bcu.ac.uk/Student-Services/Complaints-and-Appeals/Student-Disciplinary-Procedure).  Except where the assessment of an assignment is group based, the final piece of work that is submitted must be your own work. Close similarity between assignments is likely to lead to an investigation for cheating.  You must also ensure that you acknowledge all sources you have used.  Submissions that are considered to be the result of collusion or plagiarism will be dealt with under the University’s Disciplinary Procedures, and the penalty may involve the loss of academic credits.  If you have any doubts about the extent to which you are allowed to collaborate with your colleagues, or the conventions for acknowledging the sources you have used, you should first of all consult module documentation and, if still unclear, your tutor. |

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| **Assessment submission deadline(s)** | **Submission method**  **(e.g. electronic/Moodle/other)** | **Return of work**  **(Date not 20 days)** |
| Full Time: December 2017  Part Time: March 2018 | Moodle | Within 20 day policy. |
| Exceptional Circumstances [explanation](https://icity.bcu.ac.uk/Student-Services/Complaints-and-Appeals/Extenuating-Circumstances-Procedure) | | |
| **Assessment first resubmission deadline(s)** | **Submission method**  **(e.g. electronic/Moodle/other)** | **Return of work** |
| Final patch due  Full Time: March 2018  Part Time: July 2018 | Moodle – students will only be required to re-sit their failed patches. | Within 20 day policy. |
| **Assessment second resubmission deadline(s)** | **Submission method**  **(e.g. electronic/Moodle/other)** | **Return of work** |
| Final patch due  Full Time: July 2018  Part Time: September 2018 | Moodle – students will only be required to re-sit their failed patches. | Within 20 day policy. |
| \***Resubmission deadline(s)** *are only relevant if you are unsuccessful in your first attempt – please see* [*University Regulations*](https://icity.bcu.ac.uk/academic-registry/information-for-students/Assessment/Assessment-Regulations) *on resubmission policy and procedure.* | | |

### Marking Criteria

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|  | **0 – 39%**  **Poor Fail** | **40 – 49%**  **Fail** | **50 – 59%**  **Pass** | **60 – 69%**  **Strong** | **70 – 79%**  **Excellent** | **80 – 100%**  **Exceptional** |
| Learning Outcome 1 | To design an internal audit assignment using risk based auditing techniques. | | | | | |
| The design is impractical, does not cover client relationships and does not comply with any requirements of the IPPF | The design lacks sufficient detail and client relationships are only touched on. The design only complies with the IPPF to a limited extent. | The design is practical and the management of client relationships is including but not explicitly. The design complies with the majority of the requirements of the IPPF. There is limited evidence of research in the design. | The design is practical and the management of client relationships is highlighted. The design complies with the requirements of the IPPF. The design applies research performed by the student. | The design is practical and the management of client relationships is fully embedded. The design complies with the requirements of the IPPF. The design applies research performed by the student. | The design is practical and innovative and the management of client relationships is fully embedded. The design goes beyond the requirements of the IPPF. The design fully embeds and applies research performed by the student. |
| Learning Outcome 2 | To evaluate risk based internal auditing tools and techniques. | | | | | |
| Unable to identify valid strengths and weaknesses and make recommendations to improve risk based auditing. There is no evidence of research. | Identify a limited number of strengths and weaknesses but unable to make recommendations to improve risk based auditing. There is no evidence of research. | Identify a limited number of strengths and weaknesses and make practical recommendations to improve risk based auditing. There is limited evidence of research. | Identify the majority of strengths and weaknesses and make practical recommendations to improve risk based auditing. The evaluation is in places supported by a breadth of research from credible sources. | Identify all the strengths and weaknesses and make practical recommendations to improve risk based auditing. The evaluation is supported by a breadth of research from credible sources. | Identify all the strengths and weaknesses and make practical and innovative recommendations to improve risk based auditing. The evaluation is fully supported by a breadth of research from credible sources. |

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| Learning Outcome 3 | To apply risk based auditing techniques to an internal audit assignment. | | | | | |
| The internal audit uses no risk based techniques and fails to meet any of the IPPF standards. | There is limited application of risk based techniques and it fails to comply with any of the IPPF standards. | There is limited application of risk based techniques and it complies with the majority of the professional standards in the IPPF. | Risk based techniques are applied to the majority of the internal audit which also meets the professional standards in the IPPF. | Risk based techniques are applied fully to the internal audit which also meets the professional standards in the IPPF. | Risk based techniques are applied fully to the internal audit which also goes beyond the professional standards in the IPPF. |

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| Overview  Group Sizes/Rooming/Staffing | Session details  Please include:  Term 1, 2 or 3  Week number of term | Space Requirements (Per Week) | | Number of students per session |
| Number of rooms & groups   (please state if required together i.e. same day / time) | **Hours required per room** |
| Session type/event  (e.g. lecture, seminar, tutorial, workshop, practical, online activity, etc.) |  |  |  |  |
| Session type/event  (e.g. lecture, seminar, tutorial, workshop, practical, online activity, etc.)  *\*add more rows as necessary* |  |  |  |  |
| Sessions requiring specialist space  (please state event type below) |  |  |  |  |

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| Please state the kind of specialist space required (use room numbers where known).  Where facilities are not currently available please state requirements. |  |

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| Module Title IA3 Organisation Environment Risks and Controls | Code AMC7033 |
| Credit Value CATS: 20, ECTS: 10 | Level 7 |
| Module Overview | |
| **Relationship with Programme Philosophy and Aims**  The module will expose students to different areas of an organisation that they may be required to audit, helping them to understand best practice, risks and controls for the related processes.  This module is designed to support the achievement of the following specific Programme learning outcomes:   1. Analyse business processes and information and apply business acumen and insight to propose valid, practical and innovative solutions. 2. Critically assess the governance, risk and controls of an organisation.   It is also important to note that this will also help students to perform an audit to the IPPF standards (Programme learning outcome 3) indirectly.  **Learning and Teaching**  The learning and teaching methods are designed to encourage and support independent learning.  Students are provided with a guided pathway through the learning resources, which are provided on the Virtual Learning Environment ‘Moodle’. These resources include (but are not limited to):   * Presentations * Quizes, with feedback * External professional published articles, journals, standards * E-learning (MyCAT) * Practical exercises to apply their knowledge   Wherever possible real life case studies will be used to illustrate the learning.  There are three different delivery modes. Face-to-face delivery (full time and part time block release students) will be predomionantly in the form of workshops allowing students to explore and apply the understanding they have gained from prior reading provided on Moodle.   * Full time students will receive a series of sessions over a period of weeks allowing them time inbetween to complete their own research into a risk category of their choice from a selection provided. * Part time (block release) students will receive an intensive week of lectures and the assessment elements will begin after the completion of the intensive week. * Distance learning students will have access to all the materials used for the face-to-face delivery modes through Moodle, the university’s on-line virtual learning environment.   Students also have access to the on-line disucssion forum where they can interact with each other and with the tutors on a group basis, and individual tutorials are also available by appointment. | |

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| Module Learning outcomes:  On successful completion of this module you will be able to: |
| 1. Evaluate risks and their treatment for organisations from a variety of sectors and jurisdictions using real life case studies. |
| 1. Propose solutions to address weaknesses in the treatment and reporting of risk for organisations from a variety of sectors and jurisdictions using real life case studies. |

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| Library & Learning Resources – available through REBUS (Reviewed Annually) |
| **Purchase** |
| Paul Hopkin, 2014. Fundamentals of Risk Management: Understanding, Evaluating and Implementing Effective Risk Management. Third Edition. Kogan Page. |
| **Essential (Books/Journals/Specific chapters/Journal Articles)** |
| Glen, Ph.D. Arnold, 2012. Corporate Financial Management. 5 Edition. Pearson Education Limited.  Bradford D. Jordan, 2006. Essentials of Corporate Finance. 5th Edition. McGraw Hill Higher Education.  Wharton, Mastering Finance: Your Single Source Guide to Becoming a Master of Finance (Financial Times Series). Edition. Pitman Publishing.  Fraud and the Internal Auditor, Institute of Internal Auditors Inc. Practice Advisory. Available at:  <https://na.theiia.org/standards-guidance/recommended-guidance/practice-guides/Pages/Internal-Auditing-and-Fraud-Practice-Guide.aspx>  IT Auditing and Cyber Security, Institute of Internal Auditors, UK & Ireland webpages. Available at:  <https://www.iia.org.uk/resources/it-auditing-and-cyber-security>  Auditing Finance, Institute of Internal Auditors, UK & Ireland webpages. Available to members at:  <https://www.iia.org.uk/resources/auditing-business-functions/finance/>  Internal Audit Guidance issued by the Chartered Institute of Internal Audit UK & Ireland on the performance of internal audit assignments and risk and control, various issued and all available at:  <https://www.iia.org.uk/resources/>  Internal Audit Practice Advisories issued by the Institute of Internal Auditors Inc. Available to members at:  <https://global.theiia.org/standards-guidance/recommended-guidance/practice-guides/Pages/Practice-Guides.aspx>  Resources provided by ISACA (various). Available at:  <http://www.isaca.org/Knowledge-Center/Pages/default.aspx>  Resources provided by the Fraud Advisory Panel. Available at:  <https://www.fraudadvisorypanel.org/resource-category/guidance/>  COSO ERM Framework. Available at: <http://www.coso.org/-erm.htm>  IRM (2013) Fundamentals of Risk Management: A Practical Introduction to Enterprise Risk Management and ISO 31000. Available at: <https://www.theirm.org/media/886062/ISO3100_doc.pdf> |
| **Recommended** |
| Risk Management: Challenges and Solutions*.* Edition. Mcgraw-Hill College.  Martin, Graeme, Cooper, Cary L; Burke, Ronald J, 2011. Corporate reputation: managing opportunities and threats. Farnham: Gower.  Rachael Hall, 2001. Human Resources in Organisations: An Integrated Approach. Edition. Financial Times Management.  Leopold, John 2002. Human resources in organisations. Financial Times/Prentice Hall.  Wharton, Mastering Finance: Your Single Source Guide to Becoming a Master of Finance (Financial Times Series). Edition. Pitman Publishing.  Bradford D. Jordan, 2006. Essentials of Corporate Finance. 5th Edition. McGraw Hill Higher Education.  Risk Management: Challenges and Solutions*.* Edition. Mcgraw-Hill College.  K. H. Spencer Pickett, 2007. Corporate Fraud: A Manager's Journey. 1 Edition. Wiley.  Audit & Risk Magazine. Available at: <http://auditandrisk.org.uk/magazine>  Internal Auditor Magazine. Available at: <https://iaonline.theiia.org/>  Research Publications issued by the Institute of Internal Auditors Research Foundation Available at:  <https://global.theiia.org/iiarf/Pages/The-IIA-Research-Foundation.aspx> |
| **Background** |
| Stuart Roper, 2012. Corporate Reputation: Brand and Communication. Pap/Psc Edition. Pearson Education Limited  Tracy Tuten, 2012. Social Media Marketing Pie No Us Sale. 1st International edition. Pearson Education |

## Learning Schedule (Reviewed Annually)

Please note that this schedule is indicative and is subject to change for operational and/or educational reasons. Academic staff constantly monitor and review student progress during the teaching period and will make changes to the schedule as appropriate. Any changes will be notified fully to students.

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| Pre-session Activities/Learning | Session Topic/s (incl. delivery style and indicative formative learning activities) | Post-session Activity |
| As the course is delivered through blended learning, students will be assigned pre-session reading for each topic. This may be as simple as reading a chapter of a book, through to researching an organisation or professional standard or activity.  Pre-session activities may also include the completion of a Moodle quiz to enable the lecturer to gauge existing knowledge before delivering the topic. | **Topic 1 – IT risks, controls and best practice**  This will be delivered through a mixture of a small lecture and workshops, where activities are used will help students to apply their understanding of IT risks and controls. They will also have the opportunity to share their own experiences.  A case study will be used to help students design an IT control framework over a specific type of IT risk. | Students should complete the IT control framework for the case study. |
| **Topic 2 – Finance risks, controls and best practice.**  The seminars will be a mixture of formal lessons and workshops. The accounting techniques will be formal method based lessons, with differentiated questions. Worked examples of topic areas will be demonstrated on Moodle and in seminars for discussion and presentation. Students will then be allowed to apply and practice the accounting techniques on further differentiated questions.  Methods of financial control to be addressed via a case study and discussed in the wider context of the role of internal audit. | Further practice of the questions open for discussion and presentation.  Case study and assessment of financial controls. |
| **Topic 3 – Fraud**  Learners will be provided with material to develop and perform internal audit tests in line with the professional standards on a case study.  Discussion of recent and relevant fraud cases will be explored to assess the types, causes and impact of fraud. | Tasks to be completed on a case study. |
| **Topic 4 – Researching other risks, controls and best practice**  Learners will be provided material to develop an understanding of using a framework to controlling risks. Students will select one risk category from the following risk and then conduct their own research into these:   * Brand reputation * Marketing (to include social media) * Human resources * Environment | Learners to revise the learning material and work through the topic applying the learning to their chosen risk category.  Students will then complete the assignment element of the assessment using this learning in particular. |
| **Topic 5 – Auditing IT, Finance and Fraud risks**  Learners to work through a case study applying relevant theory with justification and discussing with peers their approach. | Case study, research and discussion. ` |
| There is no pre-session activity to prepare for this. | **Guest Speakers**  An internal audit professional will visit the university and deliver a presentation to the full time and part time (block release) students. This will focus on how to audit one of the main risk categories covered by this module. This will bring the working environment into the university.  The presentation will also be posted on Moodle to support distance learning students. | Students should reflect on the guest speaker’s presentation in relation to the module, in particular any areas of best practice for managing the risk area covered. |
| **Field Trip**  The field trip in term 1 as noted in IA2 will also be relevant to this module. |

**Section Two – Assessment (Reviewed Annually)**

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| **Assessment method** | This module will be fully assessed by assignment, with a pass mark of 50%. The assignment will comprise of two elements.   1. Virtual timed (27 hours) test (70%, core risk topics) 2. Assignment (30% option risk topic)   The combination of these two elements will enable the student to demonstrate their ability to meet this module’s learning outcomes. |
| **Rationale for method**  Explanation of why this assessment method has been chosen and how it supports achievement of the learning outcomes and alignment with the programme LT&A strategy | There are common areas of risk and control in all organisations and internal auditors are asked to cover these in their day to day work. Therefore the assessment is designed to replicate the type of activity they will be required to perform.  As not all areas can be covered during this one module 4 areas only will be covered. 3 of these are common to all students and will be tested through the virtual timed test, the fourth area is of the student’s own choosing from a list of options and therefore the second element of assessment will be specific to the student. In both elements of assessment both of the learning outcomes will be assessed in equal proportion. |
| **Assessment outline**  Guidance on what the assessment should include, level of criticality, articulation, expectations of referencing, the impact of formative activity, etc. | **The Assessment**  Students will be expected to show good use of English and provide answers in the format requested. Harvard referencing should also be used.  **Formative Assessment**  Students will be given the opportunity to complete a mock smaller timed test and receive formative feedback on their attempt. In terms of their assignment element a group tutorial will be held as part of the timetabled lectures where students can ask questions specific to their assignment.  Students will receive formative assessment through the discussion forums allocated to the module which all students and the module leader will be paticipating. Students can also request advice and support direct from the module leader at any point during the study period to clarify their understanding.  The study material will include activities for the student to complete. This may include Moodle quizzes where scores are given. Face-to-face workshops are also run to enable a two way discussion so student’s can confirm their understanding and application of the learning outcomes. |

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| **Assessment Scope**  Explanation of the scope and range of the assessment. | 1. Virtual Timed (27 hours) Test approx. 2,000 words 2. Assignment approx. 1,000 words. |
| **Feedback Scope**  Expectations of feedback in terms of timing, format, feedforward, etc. | **Assessment Feedback**  Both elements will initially be marked within the 20 working day target set by the University. At this point a draft mark and detailed feedback will be provided to the student via Moodle.  The mark will become final once approved at the next exam board. |
| **Plagiarism** | You are reminded of the University’s Disciplinary Procedures that refer to plagiarism. A copy of the Disciplinary Procedure is available from [iCity](https://icity.bcu.ac.uk/Student-Services/Complaints-and-Appeals/Student-Disciplinary-Procedure).  Except where the assessment of an assignment is group based, the final piece of work that is submitted must be your own work. Close similarity between assignments is likely to lead to an investigation for cheating.  You must also ensure that you acknowledge all sources you have used.  Submissions that are considered to be the result of collusion or plagiarism will be dealt with under the University’s Disciplinary Procedures, and the penalty may involve the loss of academic credits.  If you have any doubts about the extent to which you are allowed to collaborate with your colleagues, or the conventions for acknowledging the sources you have used, you should first of all consult module documentation and, if still unclear, your tutor. |

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| **Assessment submission deadline(s)** | **Submission method**  **(e.g. electronic/Moodle/other)** | **Return of work**  **(Date not 20 days)** |
| Full Time: December 2017  Part Time: July 2018 | Moodle | Within 20 day policy |
| Exceptional Circumstances [explanation](https://icity.bcu.ac.uk/Student-Services/Complaints-and-Appeals/Extenuating-Circumstances-Procedure) | | |
| **Assessment first resubmission deadline(s)** | **Submission method**  **(e.g. electronic/Moodle/other)** | **Return of work** |
| Full Time: March 2018  Part Time: December 2018 | Moodle | Within 20 day policy |
| **Assessment second resubmission deadline(s)** | **Submission method**  **(e.g. electronic/Moodle/other)** | **Return of work** |
| Full Time: July 2018  Part Time: March 2019 | Moodle | Within 20 day policy |
| \***Resubmission deadline(s)** *are only relevant if you are unsuccessful in your first attempt – please see* [*University Regulations*](https://icity.bcu.ac.uk/academic-registry/information-for-students/Assessment/Assessment-Regulations) *on resubmission policy and procedure.* | | |

### Marking Criteria

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|  | **0 – 39%**  **Fail** | **40 – 49%**  **Fail** | **50 – 59%**  **Pass** | **60 – 69%**  **Strong** | **70 – 79%**  **Excellent** | **80 – 100%**  **Exceptional** |
| Learning Outcome 1 | Evaluate risks and their treatment for organisations from a variety of sectors and jurisdictions using real life case studies. | | | | | |
| Limited evidence of analysis and understanding. Responses demonstrate weakness in analysis and lack of awareness. | Fair balance of evidence of identifying the basic rules to develop a method to solve a problem. Application of knowledge shows a basic level of evaluation of the treatments | Good evidence of analysis and ability to make judgments on scenario based questions, showing an ability to recognise the relevant financial and non-financial procedures and their application in the correct situation with relevant and appropriate justification. | Strong evidence of analysis. Ability to demonstrate both application and evaluation, which indicated ability to respond appropriately to complex situations. | Excellent responses indicating a high degree of evaluation. Clearly demonstrating ability to interpret and apply with a high level of justification. | Excellent application in the test and the assignment demonstrating wider application and evaluation to provide a strong justification of the risk treatments. |
| Learning Outcome 2 | Propose solutions to address weaknesses in the treatment and reporting of risk for organisations from a variety of sectors and jurisdictions using real life case studies. | | | | | |
| Limited evidence of analysis and understanding. Solution to address weaknesses show little application and response to theory and the business environment of an organisation. | Fair balance of evidence of identifying the basic rules to develop a method to solve a problem. Application of knowledge shows a basic level of evaluation of the treatments and the wider issues facing the organisation. | Good evidence of analysis and ability to make judgments using real life case studies, showing an ability to recognise the relevant financial and non-financial and procedures and their application in the correct situation with relevant and appropriate justification. | Strong evidence of analysis. Ability to demonstrate both application and evaluation, which indicated ability to respond appropriately to complex situations. | Excellent responses indicating a high degree of evaluation. Clearly demonstrating ability to interpret and apply with a high level of justification. | Excellent application in the test and the assignment demonstrating wider application and evaluation to provide a strong justification of the risk treatments. |

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| Overview  Group Sizes/Rooming/Staffing | Session details  Please include:  Term 1, 2 or 3  Week number of term | Space Requirements (Per Week) | | Number of students per session |
| Number of rooms & groups   (please state if required together i.e. same day / time) | **Hours required per room** |
| Session type/event  (e.g. lecture, seminar, tutorial, workshop, practical, online activity, etc.) |  |  |  |  |
| Session type/event  (e.g. lecture, seminar, tutorial, workshop, practical, online activity, etc.)  *\*add more rows as necessary* |  |  |  |  |
| Sessions requiring specialist space  (please state event type below) |  |  |  |  |

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| Please state the kind of specialist space required (use room numbers where known).  Where facilities are not currently available please state requirements. |  |

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| Module Title IA4 Ethical Leadership | Code AMC7034 |
| Credit Value CATS: 20, ECTS: 10 | Level 7 |
| Module Overview | |
| **Relationship with Programme Philosophy and Aims**  This module explores ethics, corporate social responsibility and sustainability which are all considered to be essential for organisations to succeed. Understanding this will help leaders to develop internal audit functions which take the organisations challenges and culture into account. In addition, internal auditors are often asked to provide advice on key challenges including these areas.  The specific learning outcomes for the Programme which apply to this module are:   1. Promote and apply professional ethics. 2. Create, develop and lead an internal audit function which adds value to the organisation.   4. Analyse business processes and information and apply business acumen and insight to propose valid, practical and innovative solutions.  6. Critically assess the governance, risk and controls of an organisation.  7. Apply a variety of communication techniques to deliver key messages effectively, and persuade the reader to a point of view.  **Learning & Teaching**  The learning and teaching methods are designed to encourage and support independent learning.  Students are provided with a guided pathway through the learning resources, which are provided on the Virtual Learning Environment ‘Moodle’. These resources include (but are not limited to):   * Presentations * Quizes, with feedback * External professional published articles, journals, standards * E-learn (MyCAT) * Practical exercises to apply their knowledge   Wherever possible real life case studies will be used to illustrate the learning.  There are three different delivery modes. Face-to-face delivery (full time and part time block release students) will be predomionantly in the form of workshops allowing students to explore and apply the understanding they have gained from prior reading provided on Moodle.   * Full time students will receive a series of sessions over a period of weeks allowing them time inbetween to perform additional study that will support their learning. * Part time (block release) students will receive an intensive week of lectures and the assessment elements will begin after the completion of the intensive week. * Distance learning studentsd will have access to all the materials used for the face-to-face delivery modes through Moodle, the university’s on-line virtual learning environment.   Students also have access to the on-line disucssion forum where they can interact with each other and with the tutors on a group basis, and individual and group tutorials are also available by appointment. | |

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| Module Learning outcomes:  On successful completion of this module you will be able to: |
| 1. Advise an organisation on ethical issues, ethical policies and ethical leadership. |
| 1. Propose solutions to organisations on their corporate social responsibility responsibilities. |
| 1. Produce persuasive and authoritative reports for an appropriate audience to promote long term sustainability in the areas of operational and strategic management. |

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| Library & Learning Resources – available through REBUS (Reviewed Annually) |
| **Purchase** |
| No Essential Purchase |
| **Essential (Books/Journals/Specific chapters/Journal Articles)** |
| Matten, D. & Spence, L., 2013. Corporate Social Responsibility 2 edition. A. Crane, ed., Routledge.  Moon, J., 2014. Corporate Social Responsibility: A Very Short Introduction, OUP Oxford. |
| **Recommended** |
| Fagan, J., 2010. Managing4good: Kaplan’s guide to responsible and sustainable business, Wokingham: Kaplan Pub.  Leigh, A., 2013. Ethical Leadership: Creating and Sustaining an Ethical Business Culture., Kogan Page. |
| **Background** |
| Goodall, C., 2012. Sustainability: All That Matters, London: Hodder & Stoughton.  Holbeche, L., 2005. The High Performance Organization: Creating Dynamic Stability and Sustainable Success, Routledge.  OECD Principles of Corporate Governance 2015. Available at:  <http://www.oecd.org/corporate/principles-corporate-governance.htm> |

## Learning Schedule (Reviewed Annually)

Please note that this schedule is indicative and is subject to change for operational and/or educational reasons. Academic staff constantly monitor and review student progress during the teaching period and will make changes to the schedule as appropriate. Any changes will be notified fully to students.

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| Pre-session Activities/Learning | Session Topic/s (incl. delivery style and indicative formative learning activities) | Post-session Activity |
| As the course is delivered through blended learning, students will be assigned pre-session reading for each topic. This may be as simple as reading a chapter of a book, through to researching an organisation or professional standard or activity.  Pre-session activities may also include the completion of a Moodle quiz to enable the lecturer to gauge existing knowledge before delivering the topic. | **Topic 1 - Introduction into Ethical Leadership and its composition parts**.  Ethics and Ethical Behaviour  Student led activity to determine common personal beliefs, to be used to discuss theoretical models.  Group work and presentation to analyse and understand the importance of ethics and ethical behaviour and the importance of providing an assurance of it in an organisation. Students to review theoretical models that would help organisations.  Fraud  Students to use a presented case study to identify areas of fraud and create controls to identify and deter further frauds that could occur.  Embedding Ethics in the Organisation.  Tutor led delivery on the ethical codes and policies leading to a reflection of the activity conducted after the first day/sessions, by considering how the codes and policies would have helped.  Students to use the theoretical models from the first session to discuss how they could be embedded in a work environment. Students to consider a second case study based on ethics, culture and leadership to determine the inter-relationship between the three, highlighting any conflicts and possible solutions. | Evaluating a real life case study that deals with conflicting ethical systems with students to evaluate the consequences of un-ethical behaviour if not controlled.  Case study work from session to be completed.  Students to reflect on these topics for the first element of their assignment. |
| **Topic - Organisational Sustainability**  Tutor led, with direct questioning to develop an understanding of sustainability. A quiz used to open discussions to understand the background of sustainability. Structured notes on Industry standards and the impact of sustainability on the organisation and development of an sustainability strategy,  Student led activity to develop a sustainability strategy in groups for a provided organisation concluding with a brief presentation reporting back to the rest of the class.  Tutor led discussion and notes on providing advice and assurance on sustainability risks. | Review 2 real life organisation’s sustainability reports  Students also to reflect on these topics for the first element of their assignment. |
| **Topic - CSR**  Tutor led structured activity to look at examples of good and bad CSR activities. Developing into an understanding of the key components of managing sustainability strategy.  Tutor led activity to help students develop notes and study material to understand the compliance, legislation and regulations.  Students to develop working knowledge on how to conduct CSR work based report. | Case study activity on real life organisations approach to CSR.  Students also to reflect on these topics for the first element of their assignment. |
| **Topic – Ethical Leadership and Assessment.**  Tutor led discussion to conclude and show the interdependence of the topics studied to formulate an ethical strategy, with student centred activity in choosing the best process of implementing an ethical strategy. | Students to reflect on these topics for the first element of their assignment. |
| There will be no pre-session activity for this. | **Guest Speaker**  A guest speaker will come to the university and present to the full time and part time (block release) students on this topic. They will be a leader of an organisation who is responsible for this area of an organisation, or an internal auditor who has worked for an organisation which has had issues in this particular subject area. | There will be no post session activity associated with this other than for students to consider this as part of their reflection for their assessment. |

## Section Two – Assessment (Reviewed Annually)

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| **Assessment method** | This module will be fully assessed by assignment, with a pass mark of 50%.  The assignment will comprise of two elements.   1. Reflection by the student on their own understanding of the module content (30%) (maximum 1000 words). 2. A directed assignment using a real life example of issues in the application of ethical leadership principles (70%). (maximum 2000 words)   Both elements will assess all 3 learning outcomes for this module, but in different ways. |
| **Rationale for method**  Explanation of why this assessment method has been chosen and how it supports achievement of the learning outcomes and alignment with the programme LT&A strategy | Reflection has been chosen as this is a key skill needed for internal auditors, not only to enable them to reflect on an organisations’ risks and controls, but also to reflect on their own abilities in order to develop their career.  The directed assignment element will directly test the student’s ability to meet the learning outcomes for the module on a real life organisation, therefore mirroring what they could be asked to do as a head of internal audit or a senior manager now or in their future career.  Both elements will test all three learning outcomes. The weighting apportioned to the two elements are not therefore derived from coverage of these learning outcomes, but the amount of weight that should be applied to the two different methods used in the assignment. |
| **Assessment outline**  Guidance on what the assessment should include, level of criticality, articulation, expectations of referencing, the impact of formative activity, etc. | **The Assessment**  Good English and using the appropriate format will be expected along with Harvard referencing for both elements.  **Formative Feedback**  For the reflective diary the lectures will include a practice session where students can receive formative feedback. For the assignment the lectures will include a practice assignment which will allow students to received feedback off each other and the module leader. Face-to-face workshops throughout the module are also run to enable a two way discussion so student’s can confirm their understanding and application of the learning outcomes.  Students will receive formative assessment through the discussion forums allocated to the module which all students and the module leader will be paticipating. Students can also request advice and support direct from the module leader at any point during the study period to clarify their understanding.  The study material will include activities for the student to complete. This may include Moodle quizzes where scores are given. |
| **Assessment Scope**  Explanation of the scope and range of the assessment. | 1. Reflection approximately 1000 words 2. A directed assignment approximately 2000 words. |
| **Feedback Scope**  Expectations of feedback in terms of timing, format, feedforward, etc. | The assignment will initially be marked within the 20 working day target set by the University. At this point a draft mark and detailed feedback will be provided to the student through Moodle. This will include learning points that the student can take forward to other modules and any re-sit if appropriate.  The mark will become final once approved at the next exam board. |
| **Plagiarism** | You are reminded of the University’s Disciplinary Procedures that refer to plagiarism. A copy of the Disciplinary Procedure is available from [iCity](https://icity.bcu.ac.uk/Student-Services/Complaints-and-Appeals/Student-Disciplinary-Procedure).  Except where the assessment of an assignment is group based, the final piece of work that is submitted must be your own work. Close similarity between assignments is likely to lead to an investigation for cheating.  You must also ensure that you acknowledge all sources you have used.  Submissions that are considered to be the result of collusion or plagiarism will be dealt with under the University’s Disciplinary Procedures, and the penalty may involve the loss of academic credits.  If you have any doubts about the extent to which you are allowed to collaborate with your colleagues, or the conventions for acknowledging the sources you have used, you should first of all consult module documentation and, if still unclear, your tutor. |

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| **Assessment submission deadline(s)** | **Submission method**  **(e.g. electronic/Moodle/other)** | **Return of work**  **(Date not 20 days)** |
| Full Time: March 2018  Part Time: December 2017 | Moodle | Within 20 day policy. |
| Exceptional Circumstances [explanation](https://icity.bcu.ac.uk/Student-Services/Complaints-and-Appeals/Extenuating-Circumstances-Procedure) | | |
| **Assessment first resubmission deadline(s)** | **Submission method**  **(e.g. electronic/Moodle/other)** | **Return of work** |
| Full Time: July 2018  Part Time: March 2018 | Moodle | Within 20 day policy. |
| **Assessment second resubmission deadline(s)** | **Submission method**  **(e.g. electronic/Moodle/other)** | **Return of work** |
| Full Time: September 2018  Part Time: July 2018 | Moodle | Within 20 day policy. |
| \***Resubmission deadline(s)** *are only relevant if you are unsuccessful in your first attempt – please see* [*University Regulations*](https://icity.bcu.ac.uk/academic-registry/information-for-students/Assessment/Assessment-Regulations) *on resubmission policy and procedure.* | | |

### Marking Criteria

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|  | **0 – 39%**  **Poor Fail** | **40 – 49%**  **Fail** | **50 – 59%**  **Pass** | **60 – 69%**  **Strong** | **70 – 79%**  **Excellent** | **80 – 100%**  **Exceptional** |
| Learning Outcome 1 | Advise an organisation on ethical issues, ethical policies and ethical leadership. | | | | | |
| Advice is descriptive and covers only one of the three ethical concerns in the organisation. Very little research is shown with minimum referencing. | Advice is descriptive and cover only two of the three ethical concerns in the organisation. Restricted research and referencing. | Advice is mainly descriptive, but has elements of analysis and justification that covers all of the three ethical concerns in an organisation with appropriate level of research referenced | Advice moves from being descriptive and develops into being analytical with elements of analysis and justification that covers all of the three ethical concerns in an organisation. Work shows appropriate level of research referenced. | Advice, shows good analysis of all three areas of ethical concerns providing advice that has strong evaluation that is supported by a good level of referenced research. One of the areas shows very strong analysis and evaluation. | Advice, shows strong analysis with justification, which has strong research to support the advice of all the three areas of ethical concerns providing advice that has strong evaluation, supported by a good level of referenced research. |
| Learning Outcome 2 | Propose solutions to organisations on their corporate social responsibility responsibilities. | | | | | |
| Descriptive response of CSR areas of concern, with very little support from research to justify a proposal, The proposal does not follow a logical development to support CSR in the organisation. | Descriptive response of CSR areas of concern identified, with little justification and support from research to justify a proposal. The proposal does show a weak logical development to support CSR in the organisation. | Analysis of CSR in the organisation has been conducted to identify areas of concern with the use of appropriate theoretical models, Research conducted shows a development of an argument to justify action of a proposal. | Analysis of CSR in the organisation identifies areas of concern evaluating their impact on the organisation. Research conducted supports the development of arguments to justify a range of possible actions to resolve the concerns. | Strong analysis of CSR in the organisation identified a range of areas of concern evaluating their impact on the organisation using appropriate theoretical models and frameworks. Research conducted supports the development of arguments to justify a range of possible actions to resolve the concerns. | Strong analysis of CSR in the organisation identified a range of areas of concern evaluating their impact on the organisation using appropriate theoretical models and frameworks. Research conducted supports the development of a framework to justify a range of evaluated possible actions to resolve the concerns. |
| Learning Outcome 3 | Produce persuasive and authoritative reports for an appropriate audience to promote long term sustainability in the areas of operational and strategic management. | | | | | |
| Report is descriptive, with little development of persuasive arguments promoting long term sustainability in operational and strategic management. Research is minimum and is not supportive of the main body of the report. Very little consideration of a relevant audience has been taken. | Report is descriptive, with some development of persuasive arguments promoting long term sustainability in operational and strategic management. Research is minimum and shows some support of the main body of the report. | Report is analytical with some development of persuasive arguments justifying and promoting long term sustainability in operational and strategic management. Research adequate and shows some support of the main body of the report. | Report is analytical with some development of persuasive arguments justifying and promoting long term sustainability in operational and strategic management. Research adequate and shows some support of the main body of the report. | Report is analytical with developments of persuasive arguments justifying and promoting long term sustainability in operational and strategic management. Research adequate shows some support of the main body of the report. | Report is analytical with developments of strong persuasive arguments with clear justification of promoting long term sustainability in operational and strategic management. Research is relevant and helps to support to create a persuasive and authoritative report. |

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| Overview  Group Sizes/Rooming/Staffing | Session details  Please include:  Term 1, 2 or 3  Week number of term | Space Requirements (Per Week) | | Number of students per session |
| Number of rooms & groups   (please state if required together i.e. same day / time) | **Hours required per room** |
| Session type/event  (e.g. lecture, seminar, tutorial, workshop, practical, online activity, etc.) |  |  |  |  |
| Session type/event  (e.g. lecture, seminar, tutorial, workshop, practical, online activity, etc.)  *\*add more rows as necessary* |  |  |  |  |
| Sessions requiring specialist space  (please state event type below) |  |  |  |  |

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| Please state the kind of specialist space required (use room numbers where known).  Where facilities are not currently available please state requirements. |  |

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| Module Title IA5 Organisational Leadership | Code AMC7035 |
| Credit Value CATS: 20, ECTS: 10 | Level 7 |
| Module Overview | |
| **Relationship with Programme Philosophy and Aims**  This module explores how organisations operate and in particular the internal governance, risk management, assurance provision, strategic management and financial management of organisations. Again internal audit functions need to be designed and work to support these as well as to be able to assess them as part of their work (either as an audit engagement or as a consultant).  The specific Programme learning outcomes which apply to this module are:   1. Promote and apply professional ethics. 2. Create, develop and lead an internal audit function which adds value to the organisation.   4. Analyse business processes and information and apply business acumen and insight to propose valid, practical and innovative solutions.  6. Critically assess the governance, risk and controls of an organisation.  7. Apply a variety of communication techniques to deliver key messages effectively, and persuade the reader to a point of view.  **Learning & Teaching**  The learning and teaching methods are designed to encourage and support independent learning.  Students are provided with a guided pathway through the learning resources, which are provided on the Virtual Learning Environment ‘Moodle’. These resources include (but are not limited to):   * Presentations * Quizes, with feedback * External professional published articles, journals, standards * E-learning (MyCAT) * Practical exercises to apply their knowledge   Wherever possible real life case studies will be used to illustrate the learning.  Face-to-face delivery (full time and part time block release students) will be delivered in an intensive week with full and part time (block release) students studying together. This approach will help the different cohorts of students to meet and network, thereby creating greater opportunities for peer support. The week will predomionantly be in the form of workshops of group activities allowing students to explore and apply the understanding they have gained from prior reading provided on Moodle and be given formative feedback by the lecture team which can be used to help with the assessment.  Distance learning students will have access to all the materials through Moodle. During the intensive week the output from group activities will also be added to Moodle, allowing distance learning students to compare their own output with those of the group.  All students also have access to the on-line disucssion forum where they can interact with each other and with the tutors on a group basis, and individual tutorials are also available by appointment. | |

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| Module Learning outcomes:  On successful completion of this module, you will be able to: |
| 1. Critically evaluate the governance, risk and control, assurance provision within an organisation |
| 1. Demonstrate insight and business acumen for an organisation and use these to develop strategic and business objectives. |
| 1. Audit an organisation’s financial management and sustainability. |
| 1. Assess the culture of an organisation and propose solutions to address any concerns. |

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| Library & Learning Resources – available through REBUS (Reviewed Annually) |
| **Purchase** |
| Pickett, S (2011) The Essential Guide to Internal Auditing, 2nd Edition, Wiley EAN: 9786613405111  (available as an ebook on BCU’s on-line library) |
| **Essential (Books/Journals/Specific chapters/Journal Articles)** |
| Johnson, Scholes & Whittington (2013) Exploring Corporate Strategy - Text & Cases, 10th Edition, Prentice Hall  Glen, Ph.D. Arnold, 2012. Corporate Financial Management. 5 Edition. Pearson Education Limited.  OECD Principles of Corporate Governance 2015. Available at:  <http://www.oecd.org/corporate/principles-corporate-governance.htm>  IRM (2013) Fundamentals of Risk Management: A Practical Introduction to Enterprise Risk Management and ISO 31000. Available at: <https://www.theirm.org/media/886062/ISO3100_doc.pdf>  Internal Audit Guidance issued by the Chartered Institute of Internal Audit UK & Ireland on the performance of internal audit assignments and risk and control, various issued and all available at:  <https://www.iia.org.uk/resources/>  Internal Audit Practice Advisories issued by the Institute of Internal Auditors Inc. Various all available at: <https://www.iia.org.uk/resources/>  Auditing Finance, Institute of Internal Auditors, UK & Ireland webpages. Available to members at:  <https://www.iia.org.uk/resources/auditing-business-functions/finance/>  [These are free to members of the IIA and a group membership scheme will be available through the university for which an additional fee will be charged] |
| **Recommended** |
| Boddy (2013) Management – An Introduction, 6th Edition, Pearson  Organisational Behaviour, Buchanan and Huczynski, 7th edition, Pearson  UN Sustainability Goals 2030. Available at: <https://sustainabledevelopment.un.org/sdgs>  Audit & Risk Magazine. Available at: <http://auditandrisk.org.uk/magazine>  Internal Auditor Magazine. Available at: <https://iaonline.theiia.org/>  Research Publications issued by the Institute of Internal Auditors Research Foundation Available at:  <https://global.theiia.org/iiarf/Pages/The-IIA-Research-Foundation.aspx>  Various Journals which can contain articles relevant to the practice of internal audit. These are available through the library and examples include:   * International Journal of Business and Management * Managerial Auditing Journal * Journal of Applied Accounting Research |
| **Background** |
| Quality press, such as the Financial Times, Guardian, Wall Street Journal. |

## Learning Schedule (Reviewed Annually)

Please note that this schedule is indicative and is subject to change for operational and/or educational reasons. Academic staff constantly monitor and review student progress during the teaching period and will make changes to the schedule as appropriate. Any changes will be notified fully to students.

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| Pre-session Activities/Learning | Session Topic/s (incl. delivery style and indicative formative learning activities) | Post-session Activity |
| As this is delivered in an intensive week of lectures the pre-session activity will largely consist of pre-reading. Students will be made aware of this as soon as they enrol.  Many of the reading sources will be from the reading list and are available on-line, however additional bespoke reading will be added to Moodle to ensure that up to date resources are provided. This will include a fictitious case study upon which all the group activities during the week will be based. | **Topic 1 – Governance, risk and control**  Students will share their own organisation’s governance, risk and control arrangements, explaining the challenges that their organisations face in trying implement best practice.  The students will then use best practice guides from different sources to develop a governance, risk and control framework for a case study organisation. | After the week of intensive study students will then concentrate on completing the assessment for the required deadline.  During the week there may be some evening work given if the day’s activities have not all been completed, however this will be kept to a minimum due to the intensive nature of the delivery of this module. |
| **Topic 2 – Strategy**  The focus here is on how to develop strategy and understand how it links into the other activities of an organisation, including its governance.  Students will develop a strategy for a case study organisation and asked to debate in groups the benefits of the strategy, the challenges of implementing it and how those challenges can be overcome. |
| **Topic 3 – Financial Management**  Students will look at how the financial strategy of an organisation links and supports the overarching strategy. Group activities will focus around the assessment of financial strategies that organisations can adopt. |
| **Topic 4 – Business insight and acumen**  Case studies will be used to explore this topic and help students apply their business acumen and insight into real situations. They will be expected to identify an action plan that would address issues for a specific case study organisation. |
| **Topic 5 – Culture**  Students will share their experiences in groups of organisation culture and use a framework to evaluate their experiences.  A case study organisation will also be used by the students to evaluate the culture and discuss ways in which the culture can be improved. |
| **Topic 6 – Assurance**  The 3 Lines of Defence model will be used to explore the assurances that are available within an organisation and the benefits and disadvantages of each assurance provider will be evaluated.  Students will use a case study organisation to map out the different sources of assurance that are available and then evaluate this to make recommendations on how this can be improved. |
| There is no pre-session requirement for these. | **Guest Speaker**  As part of the intensive week a guest speaker who is an expert in the topic areas will deliver a presentation to the students, thereby bringing the working environment into the university.  A copy of the presentation will also be provided on Moodle so all students, including distance learners, can have access to this. | Students will be expected to use these additional activities to help them reflect and form their answer to the assessment for the module. |
| **Field Trip**  The assessment is based on a real life organisation in the Midlands. A field trip for full time students will be provided to visit the organisation. |
| **Visiting Professor**  A Visiting Professor will hold a session with full time students in relation to the case study organisation for the assessment, providing their expert view on the challenges and unique aspects for the organisation.  The presentation will also be on Moodle so that part time students also have access to this. |

## Section Two – Assessment (Reviewed Annually)

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| **Assessment method** | The pass mark for this module is 50%.  Students will complete an assessment based on a real life case study organisation. This will have two linked elements:   1. A written presentation in the relation to the first two learning outcomes which evaluates the governance and strategy of the case study organisation and proposes practical recommendations. (max. 1,500 words) 2. A report covering the third and fourth learning outcome which evaluates the financial management and culture of the case study organisation, again proposing improvements. (max 1,500 words)   The elements will be submitted separately and will allow feedback to be provided to students on element 1 before they submit element 2. |
| **Rationale for method**  Explanation of why this assessment method has been chosen and how it supports achievement of the learning outcomes and alignment with the programme LT&A strategy | Internal Auditors are more and more expected to provide consultancy on key strategic areas. This assessment seeks to align with that expectation, particular of audit managers and heads of internal audit where this level of the degree is aimed.  By using a real life organisation we are looking to enhance student’s understanding of working and will expose them to an organisation type that not many have worked in, a charity run predominantly by volunteers, and is dissimilar to the others used in earlier modules.  Also by using two different communication methods we are looking to support the development of the student’s skills in this area and therefore help enhance their career prospects. |
| **Assessment outline**  Guidance on what the assessment should include, level of criticality, articulation, expectations of referencing, the impact of formative activity, etc. | **The Assessment**  Students will be expected to use good English and use appropriate formats for their answer. Students will be expected to highlight key external standards and practices where appropriate within their answer and use Harvard referencing for both parts.  **Formative Assessment**  Throughtout lectures and study material case studies will be used to help students explore the learning outcomes. For some of these activities the assignment questions will be used. Feedback from these activities will come from their peers as well as the Module Leader.  Students will receive formative assessment through the discussion forums allocated to the module which all students and the module leader will be paticipating. Students can also request advice and support direct from the module leader at any point during the study period to clarify their understanding.  The study material will include activities for the student to complete. This may include Moodle quizzes where scores are given. |
| **Assessment Scope**  Explanation of the scope and range of the assessment. | 1. Written presentation, (max 1,500 words)   1. Written business report, (max 1,500 words) |
| **Feedback Scope**  Expectations of feedback in terms of timing, format, feedforward, etc. | The first part will be marked and return to the student at least 1 week before the second part is due. The mark and feedback at this stage will be draft.  The second part will be marked within the university’s 20 working day policy and draft mark and feedback will be provided. |
| **Plagiarism** | You are reminded of the University’s Disciplinary Procedures that refer to plagiarism. A copy of the Disciplinary Procedure is available from [iCity](https://icity.bcu.ac.uk/Student-Services/Complaints-and-Appeals/Student-Disciplinary-Procedure).  Except where the assessment of an assignment is group based, the final piece of work that is submitted must be your own work. Close similarity between assignments is likely to lead to an investigation for cheating.  You must also ensure that you acknowledge all sources you have used.  Submissions that are considered to be the result of collusion or plagiarism will be dealt with under the University’s Disciplinary Procedures, and the penalty may involve the loss of academic credits.  If you have any doubts about the extent to which you are allowed to collaborate with your colleagues, or the conventions for acknowledging the sources you have used, you should first of all consult module documentation and, if still unclear, your tutor. |

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| **Assessment submission deadline(s)** | **Submission method**  **(e.g. electronic/Moodle/other)** | **Return of work**  **(Date not 20 days)** |
| Full Time: March 2018  Part Time: March 2018 | Moodle | Within 20 day policy. |
| Exceptional Circumstances [explanation](https://icity.bcu.ac.uk/Student-Services/Complaints-and-Appeals/Extenuating-Circumstances-Procedure) | | |
| **Assessment first resubmission deadline(s)** | **Submission method**  **(e.g. electronic/Moodle/other)** | **Return of work** |
| Full Time: July 2018  Part Time: July 2018 | Moodle | Within 20 day policy. |
| **Assessment second resubmission deadline(s)** | **Submission method**  **(e.g. electronic/Moodle/other)** | **Return of work** |
| Full Time: September 2018  Part Time: September 2018 | Moodle | Within 20 day policy. |
| \***Resubmission deadline(s)** *are only relevant if you are unsuccessful in your first attempt – please see* [*University Regulations*](https://icity.bcu.ac.uk/academic-registry/information-for-students/Assessment/Assessment-Regulations) *on resubmission policy and procedure.* | | |

**Marking Criteria**

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|  | **0 – 39%**  **Poor Fail** | **40 – 49%**  **Fail** | **50 – 59%**  **Pass** | **60 – 69%**  **Strong** | **70 – 79%**  **Excellent** | **80 – 100%**  **Exceptional** |
| Learning Outcome 1 | Critically evaluate the governance, risk and control, assurance provision within an organisation | | | | | |
| The evaluation fails to identify valid strengths and weaknesses nor make recommendations to improve. There is no evidence of research. | The evaluation identifies a limited number of strengths and weaknesses but does not make any recommendations to improve. There is no evidence of research. | The evaluation describes a limited number of strengths and weaknesses and makes some practical recommendations to improve There is limited evidence of research. | The evaluation describes the majority of strengths and weaknesses and makes practical recommendations to improve. The evaluation is in places supported by a breadth of research from credible sources. | The evaluation describes all the strengths and weaknesses and makes practical recommendations to improve. The evaluation is supported by a breadth of research from credible sources. | The evaluation explores all the strengths and weaknesses and makes practical and innovative recommendations to improve. The evaluation is fully supported by a breadth of research from credible sources. |
| Learning Outcome 2 | Be able to demonstrate insight and business acumen for an organisation and use these to develop strategic and business objectives. | | | | | |
| Objectives are valid but not always practical. The solutions show little evidence of research and therefore little business insight. | Objectives are valid but not always practical. The solutions show little evidence of research and therefore little business insight. | Objectives are valid but not always practical. The solutions show little evidence of research allowing some business insight. | Objectives are valid and practical and. The solutions also demonstrate some level of research allowing some business insight to be applied. | Objectives are valid and practical The objectives also demonstrate a depth of research allowing business insight to be applied. | Objectives are valid, practical and innovative. The objectives also demonstrate a depth of research leading to business insight being applied. |

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| Learning Outcome 3 | Audit an organisations financial management and sustainability. | | | | | |
| The audit fails to meet any of the IPPF standards. No audit findings or recommendations are provided. | The audit fails to comply with the majority of the IPPF standards. There is at least one finding but no recommendations are made. | The audit complies with the majority of the IPPF.  Some findings and practical recommendations are given. | The audit meets the professional standards in the IPPF. The audit findings are provided in the context of the organisation and recommendations are practical. | The audit meets the professional standards in the IPPF. The audit findings are well explained and are in the context of the organisation. Recommendations and suggested improvements are practical. | The audit goes beyond the professional standards in the IPPF. The audit findings are well explained and are in the context of the organisation. Recommendations and suggested improvements are practical and innovative. |
| Learning Outcome 4 | Assess the culture of an organisation and propose solutions to address any concerns. | | | | | |
| The assessment only contains one or two areas and there are no solutions proposed. There is no evidence of any research. | The assessment only contains one or two areas and any solutions are impractical to the case study. There is little evidence of research. | The assessment contains some positive and negative areas and there is a practical solution proposed. There is evidence of some research. | The assessment has both negative and positive areas and there are practical solutions to the majority of weaknesses identified. There is evidence of some research. | The assessment considers all the positive and negative areas and provides practical solutions to all the weaknesses and some improvements to the positive areas. The assessment also demonstrates insight through detailed research. | The assessment considers all the positive and negative areas and provides practical and innovative solutions to weaknesses and improvements. The assessment also demonstrates insight through detailed research. |

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| Overview  Group Sizes/Rooming/Staffing | Session details  Please include:  Term 1, 2 or 3  Week number of term | Space Requirements (Per Week) | | Number of students per session |
| Number of rooms & groups   (please state if required together i.e. same day / time) | **Hours required per room** |
| Session type/event  (e.g. lecture, seminar, tutorial, workshop, practical, online activity, etc.) |  |  |  |  |
| Session type/event  (e.g. lecture, seminar, tutorial, workshop, practical, online activity, etc.)  *\*add more rows as necessary* |  |  |  |  |
| Sessions requiring specialist space  (please state event type below) |  |  |  |  |

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| Please state the kind of specialist space required (use room numbers where known).  Where facilities are not currently available please state requirements. |  |

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| Module Title IA6 Leading Internal Audit | Code AMC7036 |
| Credit Value CATS: 20, ECTS: 10 | Level 7 |
| Module Overview | |
| **Relationship with Programme Philosophy and Aims**  This module seeks to explore the role, responsibilities and competencies of a head of internal audit. It will consider the development of strategic and operational plans for internal audit, the creation and leading of an internal audit function and being a consultant and advisor to the organisation’s leaders.  The specific learning outcomes from the Programme philosophy which apply to this module are:   1. Promote and apply professional ethics. 2. Create, develop and lead an internal audit function which adds value to the organisation. 3. Analyse business processes and information and apply business acumen and insight to propose valid, practical and innovative solutions. 4. Evaluate compliance with the International Professional Practices Framework issued by The Institute of Internal Auditors Inc.   6. Critically assess the governance, risk and controls of an organisation.  7. Apply a variety of communication techniques to deliver key messages effectively, and persuade the reader to a point of view.  **Learning and Teaching Methods**  The learning and teaching methods are designed to encourage and support independent learning.  Students are provided with a guided pathway through the learning resources, which are provided on the Virtual Learning Environment ‘Moodle’. These resources include (but are not limited to):   * Presentations * Quizes, with feedback * External professional published articles, journals, standards * E-learning (MyCAT) * Practical exercises to apply their knowledge   Wherever possible real life case studies will be used to illustrate the learning.  There are three different delivery modes. Face-to-face delivery (full time and part time block release students) will be predomionantly in the form of workshops allowing students to explore and apply the understanding they have gained from prior reading provided on Moodle.   * Full time students will receive a series of sessions over a period of weeks allowing them time inbetween to complete the assessment elements as they fall due. * Part time (block release) students will receive an intensive week of lectures and the assessment elements will begin after the completion of the intensive week. * Distance learning studentsd will have access to all the materials used for the face-to-face delivery modes through Moodle, the university’s on-line virtual learning environment.   Students also have access to the on-line disucssion forum where they can interact with each other and with the tutors on a group basis, and individual and group tutorials are also available by appointment. | |

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| Module Learning outcomes:  On successful completion of this module you will be able to: |
| 1. Create internal audit strategic and operational plans which meet the needs of the organisation and the audit committee. |
| 1. Propose solutions to organisation issues and devise a means of communicating these to key stakeholders. |
| 1. Design internal audit quality and improvement plans that suit the culture of the organisation as well as meeting best practice standards. |
| 1. Assess the skills and competencies of the internal audit team and design recruitment and development plans to meet gaps. |

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| Library & Learning Resources – available through REBUS (Reviewed Annually) |
| **Purchase** |
| Pickett, S (2011) The Essential Guide to Internal Auditing, Spencer Pickett, 2nd Edition, Wiley EAN: 9786613405111 |
| **Essential (Books/Journals/Specific chapters/Journal Articles)** |
| Steven Pilbeam, People resourcing and talent planning : HRM in practice, 4th edition  Scoular, A. (2011) Financial Times Guide to Business Coaching. London: FT. Available at: <http://lib.myilibrary.com/Open.aspx?id=311482&src=0>  International Professional Practices Framework (IPPF), The Institute of Internal Auditors Inc. Available at: <https://global.theiia.org/standards-guidance/Pages/New-IPPF.aspx>  International Professional Practices Framework (IPPF), The Chartered Institute of Internal Auditors UK & Ireland. Available at: <https://www.iia.org.uk/resources/global-guidance/>  IIA’s Financial Services Code, The Chartered Institute of Internal Auditors UK & Ireland. Available at:  <https://www.iia.org.uk/resources/sector-specific-standards-guidance/financial-services/financial-services-code/>  Public Sector Internal Audit Standards, The Chartered Institute of Internal Auditors UK & Ireland. Available at: <https://www.iia.org.uk/resources/sector-specific-standards-guidance/public-sector/>  IRM (2013) *Fundamentals of Risk Management: A Practical Introduction to Enterprise Risk Management and ISO 31000*. Available at: <https://www.theirm.org/media/886062/ISO3100_doc.pdf>  Internal Audit Guidance issued by the Chartered Institute of Internal Audit UK & Ireland on the performance of internal audit assignments and risk and control, various issued and all available at:  <https://www.iia.org.uk/resources/>  Internal Audit Practice Advisories issued by the Institute of Internal Auditors Inc. Various all available at: <https://www.iia.org.uk/resources/> |
| **Recommended** |
| Audit & Risk Magazine. Available at: <http://auditandrisk.org.uk/magazine>  Internal Auditor Magazine. Available at: <https://iaonline.theiia.org/>  Research Publications issued by the Institute of Internal Auditors Research Foundation Available at:  <https://global.theiia.org/iiarf/Pages/The-IIA-Research-Foundation.aspx>  Various Journals which can contain articles relevant to the practice of internal audit. These are available through the library and examples include:   * International Journal of Business and Management * Managerial Auditing Journal * Journal of Applied Accounting Research |
| **Background** |
| Paula Caligiuri, Managing the global workforce |

## Learning Schedule (Reviewed Annually)

Please note that this schedule is indicative and is subject to change for operational and/or educational reasons. Academic staff constantly monitor and review student progress during the teaching period and will make changes to the schedule as appropriate. Any changes will be notified fully to students.

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| Pre-session Activities/Learning | Session Topic/s (incl. delivery style and indicative formative learning activities) | Post-session Activity |
| As the course is delivered through blended learning, students will be assigned pre-session reading for each topic. This may be as simple as reading a chapter of a book, through to researching an organisation or professional standard or activity.  Pre-session activities may also include the completion of a Moodle quiz to enable the lecturer to gauge existing knowledge before delivering the topic. | **Topic 1 – Audit committees and internal audit.**  A mixture of seminars and workshops which allow students to explore the responsibilities of the audit committee and how it links into internal audit. It will also help them to explore the role of the head of internal audit.  An exercise relating to a case study will also be completed. | The first patch of the assignment will pull in all the learning from the first 3 topic areas. |
| **Topic 2 – Being a consultant.** Again a mixture of seminars and workshops designed to allow students to explore the aims and competencies of a consultant. An exercise on the preservation of internal auditor independence whilst acting as a consultant will also be included. |
| **Topic 3 – Strategic and operational planning for internal audit.**  A very practical and interactive set of workshops in which students will develop a strategic and operational plan for internal audit based on a case study. This is a key activity for a head of internal audit. |

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|  | **Topic 4 – Stakeholder relationships.**  Communication and relationship management are key skills for internal auditors and again this will be interactive sessions allowing students to explore the methods of managing relationships and assess their own competencies in this area. | The second patch of the assignment will relate to this topic area. |
| **Topic 5 – Quality assurance and improvement plans**.  Here students will be discussing the options for performing quality assurance and sharing their own experiences and the challenges they have faced and how to overcome them. They will be required to devise a quality plan for a case study organisation and a strategy for its implementation. | The third patch of the assignment will tie into this topic area. |
| **Topic 6 – Leading, recruiting and developing the internal audit team.**  Students will explore the theories of leadership, resourcing and staff development in seminars and then work on resourcing plans and staff development for the strategic and operational plans developed for the earlier case study organisation. | The last patch of the assignment will tie into this topic area. |
| There is no specific pre-session preparation required. | **Guest Speaker**  An experienced practicing head of internal audit will visit the university to deliver a 1 ½ hour presentation on their experiences of being a head of internal audit and the challenges they have faced for both the full time and part time (block release) students. A copy of the presentation will also be posted on Moodle for distance learners.  This will bring the working world into the university. | Students may wish to reflect on the guest speaker’s comments in relation to their assignment and apply lessons learnt where appropriate. |

## Section Two – Assessment (Reviewed Annually)

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| **Assessment method** | This module will be fully assessed by a patch based assignment (i.e. an assignment with 4 linked elements) which will mirror the key responsibilities of a head / manager of internal audit. Each patch aligns to one of the learning outcomes and are therefore equally weighted.   1. Written presentation proposing internal audit strategic plan (850 words) 2. Stakeholder engagement role play (10 minutes) 3. Written business report proposing a quality improvement plan (850 words) 4. Operational resourcing plan for internal audit (850 words) |
| **Rationale for method**  Explanation of why this assessment method has been chosen and how it supports achievement of the learning outcomes and alignment with the programme LT&A strategy | The assignment patches have been aligned with the practical working activities of an audit manager / head of internal audit. This provides an opportunity for the students to practice these before being promoted to such a level, thereby supporting their career development for the future.  Different communication methods have been used for the patches to support the development of students’ skills in this area, again looking to help them improve in their day to day work.  A real life organisation has been used as this will provide the student with an opportunity to conduct research, but also to learn to apply the theory into a real working organisation. |
| **Assessment outline**  Guidance on what the assessment should include, level of criticality, articulation, expectations of referencing, the impact of formative activity, etc. | **The Assessment**  Students will be expected to use excellent English, provide an answer in the format requested and use Harvard referencing.  **Formative Assessment**  Face-to-face workshops are run using real and fictitious case studies. The activities are designed to support each patch of the assignment and enable students to confirm their understanding and application of the learning outcomes for the module. Distance learning students can also perform the same activities remotely and ask for feedback on these from the module leader.  Students will receive formative assessment through the discussion forums allocated to the module which all students and the module leader will be paticipating.  Students can also request advice and support direct from the module leader at any point during the study period to clarify their understanding.  The study material will include activities for the student to complete. This may include Moodle quizzes where scores are given. |

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| **Assessment Scope**  Explanation of the scope and range of the assessment. | Written patches totalling no more than 2,500 words and 10 minute role play. |
| **Feedback Scope**  Expectations of feedback in terms of timing, format, feedforward, etc. | **Assessment Feedback**  Each patch will be marked and a draft mark and feedback will be provided before the next patch is due to be submitted. This will allow students to build on their previous performance.  The assignment overall will be marked within the 20 working day target set by the University. At this point a full draft mark and detailed feedback will be provided to the student by the most suitable means, such as in person, by phone or in writing.  The mark will become final once approved at the next exam board. |
| **Plagiarism** | You are reminded of the University’s Disciplinary Procedures that refer to plagiarism. A copy of the Disciplinary Procedure is available from [iCity](https://icity.bcu.ac.uk/Student-Services/Complaints-and-Appeals/Student-Disciplinary-Procedure).  Except where the assessment of an assignment is group based, the final piece of work that is submitted must be your own work. Close similarity between assignments is likely to lead to an investigation for cheating.  You must also ensure that you acknowledge all sources you have used.  Submissions that are considered to be the result of collusion or plagiarism will be dealt with under the University’s Disciplinary Procedures, and the penalty may involve the loss of academic credits.  If you have any doubts about the extent to which you are allowed to collaborate with your colleagues, or the conventions for acknowledging the sources you have used, you should first of all consult module documentation and, if still unclear, your tutor. |

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| **Assessment submission deadline(s)** | **Submission method**  **(e.g. electronic/Moodle/other)** | **Return of work**  **(Date not 20 days)** |
| Full Time: March 2018  Part Time: July 2018 | Moodle | Within 20 day policy. |
| Exceptional Circumstances [explanation](https://icity.bcu.ac.uk/Student-Services/Complaints-and-Appeals/Extenuating-Circumstances-Procedure) | | |
| **Assessment first resubmission deadline(s)** | **Submission method**  **(e.g. electronic/Moodle/other)** | **Return of work** |
| Full Time: July 2018  Part Time: December 2018 | Moodle | Within 20 day policy. |
| **Assessment second resubmission deadline(s)** | **Submission method**  **(e.g. electronic/Moodle/other)** | **Return of work** |
| Full Time: September 2018  Part Time: March 2019 | Moodle | Within 20 day policy. |
| \***Resubmission deadline(s)** *are only relevant if you are unsuccessful in your first attempt – please see* [*University Regulations*](https://icity.bcu.ac.uk/academic-registry/information-for-students/Assessment/Assessment-Regulations) *on resubmission policy and procedure.* | | |

### Marking Criteria

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|  | **0 – 39%**  **Poor Fail** | **40 – 49%**  **Fail** | **50 – 59%**  **Pass** | **60 – 69%**  **Strong** | **70 – 79%**  **Excellent** | **80 – 100%**  **Exceptional** |
| Learning Outcome 1 | Create internal audit strategic and operational plans which meet the needs of the organisation and the audit committee. | | | | | |
| The internal audit strategic and operational plans are impractical and fail to meet the IPPF professional standards. There is no evidence of research. | The internal audit strategic and operational plans fail to meet the IPPF professional standards. There is little evidence of research. | The internal audit strategic and operational plans are practical and meet the majority of the IPPF professional standards. There is little evidence of research. | The internal audit strategic and operational plans are practical and meet the IPPF professional standards. The plan will also have some evidence of research. | The internal audit strategic and operational plans are practical and meet the IPPF professional standards. The plan will also reflect a depth of research into the organisation. | The internal audit strategic and operational plans are practical and go beyond the IPPF professional standards. The plan will also reflect a depth of research into the organisation. |
| Learning Outcome 2 | Propose solutions to organisation issues and devise a means of communicating these to key stakeholders. | | | | | |
| Solutions are valid but not always practical and the means of communication is suitable for the key stakeholder. The solutions show little evidence of research. | Solutions are valid but not always practical and the means of communication is suitable for the key stakeholder. The solutions show little evidence of research. | Solutions are valid but not always practical and the means of communication is suitable for the key stakeholder. The solutions show little evidence of research. | Solutions are valid and practical and the means of communication is suitable for the key stakeholder. The solutions also demonstrates some level of research. | Solutions are valid and practical and the means of communication is suitable for a key stakeholder. The solutions also demonstrate a depth of research. | Solutions are valid and practical and the means of communication maximises the potential for the message to be understood by a variety of stakeholders. The solutions also demonstrate a depth of research. |

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| Learning Outcome 3 | Design internal audit quality and improvement plans that suit the culture of the organisation as well as meeting best practice standards. | | | | | |
| Quality assurance and improvement plans are not relevant to the case study organisation and fail to meet the requirements of the IPPF. There is no evidence of research. | Quality assurance and improvement plans are not relevant to the case study organisation and fail to meet the requirements of the IPPF. There is limited evidence of research. | Quality assurance and improvement plans are mainly relevant to the case study organisation and meet the majority of the requirements of the IPPF. There is limited evidence of research. | Quality assurance and improvement plans are relevant to the case study organisation and meet the majority of the requirements of the IPPF. There is limited evidence of research. | Quality assurance and improvement plans are relevant to the case study organisation and meet the requirements of the IPPF. There is evidence of detailed research. | Quality assurance and improvement plans are relevant to the case study organisation and go beyond the requirements of the IPPF. There is evidence of detailed research. |
| Learning Outcome 4 | Assess the skills and competencies of the internal audit team and design recruitment and development plans to meet gaps. | | | | | |
| Recruitment and staff development plans are not tailored to the case study organisation and there is no evidence of research. The plans fail to meet the requirements of the IPPF. | Recruitment and staff development plans are not tailored to the case study organisation and there is limited evidence of research. The plans fail to meet the requirements of the IPPF. | Recruitment and staff development plans are relevant to the case study organisation and reflect some level of research. The plans meet the majority of the requirements of the IPPF. | Recruitment and staff development plans are relevant to the case study organisation and reflect some level of research. The plans meet the requirements of the IPPF. | Recruitment and staff development plans are relevant to the case study organisation and reflect detailed research. The plans meet the requirements of the IPPF. | Recruitment and staff development plans are relevant to the case study organisation and are practical to implement and reflect detailed research. The plans go beyond the requirements of the IPPF. |

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| Overview  Group Sizes/Rooming/Staffing | Session details  Please include:  Term 1, 2 or 3  Week number of term | Space Requirements (Per Week) | | Number of students per session |
| Number of rooms & groups   (please state if required together i.e. same day / time) | **Hours required per room** |
| Session type/event  (e.g. lecture, seminar, tutorial, workshop, practical, online activity, etc.) |  |  |  |  |
| Session type/event  (e.g. lecture, seminar, tutorial, workshop, practical, online activity, etc.)  *\*add more rows as necessary* |  |  |  |  |
| Sessions requiring specialist space  (please state event type below) |  |  |  |  |

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| Please state the kind of specialist space required (use room numbers where known).  Where facilities are not currently available please state requirements. |  |

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| Module Title IA7 Innovation & Professional Development | Code AMC7037 |
| Credit Value CATS: 20, ECTS: 10 | Level 7 |
| Module Overview | |
| **Relationship with Programme Philosophy and Aims**  In this module students will critically assess internal audit and propose innovative and creative developments that will improve the practice of internal audit and bring further value to organisations. Students will also look at how internal audit can be a catalyst for improvement and innovation within an organisation and how change can be managed through to efficient and effective implementation. Finally they will look at their own personal development within the profession.  The following programme level learning outcomes are applicable to this module:  4. Analyse business processes and information and apply business acumen and insight to propose valid, practical and innovative solutions.  6. Critically assess the governance, risk and controls of an organisation.  7. Apply a variety of communication techniques to deliver key messages effectively, and persuade the reader to a point of view.  8. Critically assess internal audit practices and propose innovative improvements which contribute to the development of modern internal auditing.  **Learning and Teaching**  The learning and teaching methods are designed to encourage and support independent learning.  Students are provided with a guided pathway through the learning resources, which are provided on the Virtual Learning Environment ‘Moodle’. These resources include (but are not limited to):   * Presentations * Quizes, with feedback * External professional published articles, journals, standards * E-learning (MyCAT) * Practical exercises to apply their knowledge   Wherever possible real life case studies will be used to illustrate the learning.  Students also have access to the on-line disucssion forum where they can interact with each other and with the tutors on a group basis, and individual tutorials are also available by appointment.  Face-to-face delivery (full time and part time block release students) will be predomionantly in the form of workshops allowing students to explore and apply the understanding they have gained from prior reading provided on Moodle. | |

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| Module Learning outcomes:  On successful completion of this module you will be able to: |
| 1. Reflect on your skills and competencies and create a personal development plan which supports career aspirations. |
| 1. Analyse and develop implementation plans for innovative practices in internal audit. |
| 1. Provide consultancy and advice on innovation and its implementation within the organisation. |

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| Library & Learning Resources – available through REBUS (Reviewed Annually) |
| **Purchase** |
| Jeffrey Ridley, 2008. Cutting Edge Internal Auditing. Edition. Wiley.  Chris Routledge, 2007. Personal Development and Management Skills. Edition. Chartered Institute of Personnel & Development. |
| **Essential (Books/Journals/Specific chapters/Journal Articles)** |
| Jeffrey Ridley, 2007. Leading Edge Internal Auditing. New Ed Edition. ICSA Publishing Ltd.  Elaine Dundon, 2002. The Seeds of Innovation: Cultivating the Synergy That Fosters New Ideas. Edition. AMACOM |
| **Recommended** |
| Mark Hughes, 2006. Change Management: a Critical Perspective. Edition. Chartered Institute of Personnel & Development.  Mohini Singh, 2003. E-Business Innovation and Change Management. Edition. Idea Group Publishing.  University of Colorado Denver, Information technology acceptance in the internal audit profession: Impact of technology features and complexity. Available at [http://www.sciencedirect.com/science/article/pii/S1467089509000360#](http://www.sciencedirect.com/science/article/pii/S1467089509000360%23)  Internal Audit Guidance issued by the Chartered Institute of Internal Audit UK & Ireland on the performance of internal audit assignments and risk and control, various issued and all available at:  <https://www.iia.org.uk/resources/>  Internal Audit ractice Advisories issued by the Institute of Internal Auditors Inc. Various all available at:  <https://www.iia.org.uk/resources/>  [These are free to members of the IIA and a group memebrship scheme will be avilable through the university for which an additional fee will be charged]  Students are also encouraged to read and review:  Audit & Risk Magazine. Available at: <http://auditandrisk.org.uk/magazine>  Internal Auditor Magazine. Available at: <https://iaonline.theiia.org/>  Research Publications issued by the Institute of Internal Auditors Research Foundation Available at:  <https://global.theiia.org/iiarf/Pages/The-IIA-Research-Foundation.aspx> |
| **Background** |
| Association for Project Management, 2011, Directing change: a guide to governance of project management. Association for Project Management. 2nd Edition Published Princes Risborough: Association of Project management. |

## Learning Schedule (Reviewed Annually)

Please note that this schedule is indicative and is subject to change for operational and/or educational reasons. Academic staff constantly monitor and review student progress during the teaching period and will make changes to the schedule as appropriate. Any changes will be notified fully to students.

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| Pre-session Activities/Learning | Session Topic/s (incl. delivery style and indicative formative learning activities) | Post-session Activity |
| As the course is delivered through blended learning, students will be assigned pre-session reading for each topic. This may be as simple as reading a chapter of a book, through to researching an organisation or professional standard or activity.  Pre-session activities may also include the completion of a Moodle quiz to enable the lecturer to gauge existing knowledge before delivering the topic. | **Topic 1 – Identifying and analysing innovation in an organisation**  A mixture of seminars and workshops using real life case studies, allowing students to identify areas of innovative practises in a range of organisations. Learners are encouraged to use models in identifying innovation, analysing the impact of innovation to the company and the business environment. | To complete an innovation identification assessment on a case study - organisation, justifying the model used and evaluating the level of innovation within the business and the sector. To be used as a basis for discussion in workshops and seminars. |
| **Topic 2 – Implementing and analysing change management**  Discussion on case studies in varying organisation assessing the processes of implementing innovation. Learners will discuss and analyse with peers using various real life case studies how to introduce change when implementing innovation in an organisation. Evaluate change management strategies that have been employed in the various case studies. | Learner to evaluate strategies used by various organisations (real life case studies) to manage change. |
| **Topic 3 – Innovation in internal audit**  Theoretical material provided on Moodle and discussion points in seminars or on-line, to provide the learners a chance to analyse and evaluate the role of internal audit in reporting on and initiating innovation. | Discussion on the role of internal audit in all of the previous case studies analysing their role in initiating and managing innovation. |
| **Topic 4 – Managing your career and employability**  Using theoretical material and a framework, learners should be able to self-reflect and develop a reflective diary analysing and evaluating their own personal goals, setting career aims and targets (short, medium and long term) and matching the skills and abilities required to meet their professional aims and targets. | Self-reflective diary focusing on the core competencies of an internal auditor and developing an action plan to support career progression. |
| There is no specific pre-session activity required for these. | **Field Trip**  A trip to a manufacturing company to see innovation in practice will be provided to full time students. This will help them to see innovation in a real working organisation. | Students should reflect on the trip and consider how internal audit can provide assurance in an innovation driven organisation. |
| **Visiting Professor**  A visiting professor for the university will hold a 2 hour session for full time students, looking at innovation in the field of internal audit.  The presentation will be provided on Moodle for all students. | Students should consider this presentation in light of their own personal development to consider if they have the skills to support new internal audit techniques. |
| **Guest speaker**  For both full time and part time students a guest speaker will present on hot topic areas for internal audit to consider. In 2016/17 the topic is auditing culture an area that is still innovative within the profession.  The presentation will be provided on Moodle for all students. |

## Section Two – Assessment (Reviewed Annually)

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| **Assessment method** | The pass mark for this module is 50%, with 2 components.   1. Students are required to complete a reflective learning journal which looks at their own skills and competences in regard to this modules learning outcomes and to develop a personal action plan. (35% of the assessment, learning outcome one) 2. The second element is a live presentation to include question and answers from lecturers. The topic needs to relate to the development of the profession and how internal audit can support innovation and change in organisations. (65% of the assessment, learning outcomes 2 and 3) |
| **Rationale for method**  Explanation of why this assessment method has been chosen and how it supports achievement of the learning outcomes and alignment with the programme LT&A strategy | It is important that when a student completes their degree that they still continue their professional development. In addition as part of the Route to Chartered Status students will be required to complete a Professional Experience Journal and therefore this will also be an invaluable aid.  Presenting with questions and answers is a key skill for the internal audit profession. Internal auditors have to be able to present to boards and audit committees, often delivering difficult messages. Therefore this assessment method aligns with real working expectations.  Innovation in organisations is key to their success as the economy becomes faster paced. Change is a high risk in any organisation and therefore by asking the student to review these two elements we are mirroring what they can be asked to do in their working life. |
| **Assessment outline**  Guidance on what the assessment should include, level of criticality, articulation, expectations of referencing, the impact of formative activity, etc. | **The Assessment**  Students should demonstrate clear written and presentation skills with good use of English and Harvard referencing in support of both elements.  **Formative Assessment**  For the reflective diary the lectures will include a practice session where students can receive formative feedback. Students will have the opportunity to practice their presentations to their fellow students and receive formative feedback from them. The Module Leader will also provide tutorial time for the students to ask specific questions relating totheir reflective diary and their presentation.  Students will receive formative assessment through the discussion forums allocated to the module which all students and the module leader will be paticipating. Students can also request advice and support direct from the module leader at any point during the study period to clarify their understanding.  The study material will include activities for the student to complete. This may include Moodle quizzes where scores are given. Face-to-face workshops are also run to enable a two way discussion so student’s can confirm their understanding and application of the learning outcomes. |

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| **Assessment Scope**  Explanation of the scope and range of the assessment. | 1. Reflective diary and action plan approx. 750 words 2. Presentation – no longer than 10 minutes, plus questions and answers. |
| **Feedback Scope**  Expectations of feedback in terms of timing, format, feedforward, etc. | **Assessment Feedback**  Both elements be marked within the 20 working day target set by the University. At this point a draft mark and detailed feedback will be provided to the student by the most suitable means, such as in person, by phone or in writing.  The mark will become final once approved at the next exam board. |
| **Plagiarism** | You are reminded of the University’s Disciplinary Procedures that refer to plagiarism. A copy of the Disciplinary Procedure is available from [iCity](https://icity.bcu.ac.uk/Student-Services/Complaints-and-Appeals/Student-Disciplinary-Procedure).  Except where the assessment of an assignment is group based, the final piece of work that is submitted must be your own work. Close similarity between assignments is likely to lead to an investigation for cheating.  You must also ensure that you acknowledge all sources you have used.  Submissions that are considered to be the result of collusion or plagiarism will be dealt with under the University’s Disciplinary Procedures, and the penalty may involve the loss of academic credits.  If you have any doubts about the extent to which you are allowed to collaborate with your colleagues, or the conventions for acknowledging the sources you have used, you should first of all consult module documentation and, if still unclear, your tutor. |

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| **Assessment submission deadline(s)** | **Submission method**  **(e.g. electronic/Moodle/other)** | **Return of work**  **(Date not 20 days)** |
| Full Time: May 2018  Part Time: December 2017 | Moodle & Face-to-face | Within 20 day policy. |
| Exceptional Circumstances [explanation](https://icity.bcu.ac.uk/Student-Services/Complaints-and-Appeals/Extenuating-Circumstances-Procedure) | | |
| **Assessment first resubmission deadline(s)** | **Submission method**  **(e.g. electronic/Moodle/other)** | **Return of work** |
| Full Time: September 2018  Part Time: March 2018 | Moodle & Face-to-face | Within 20 day policy. |
| **Assessment second resubmission deadline(s)** | **Submission method**  **(e.g. electronic/Moodle/other)** | **Return of work** |
| Full Time: December 2018  Part Time: July 2018 | Moodle & Face-to-face | Within 20 day policy. |
| \***Resubmission deadline(s)** *are only relevant if you are unsuccessful in your first attempt – please see* [*University Regulations*](https://icity.bcu.ac.uk/academic-registry/information-for-students/Assessment/Assessment-Regulations) *on resubmission policy and procedure.* | | |

### Marking Criteria

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|  | **0 – 39%**  **Poor Fail** | **40 – 49%**  **Fail** | **50 – 59%**  **Pass** | **60 – 69%**  **Strong** | **70 – 79%**  **Excellent** | **80 – 100%**  **Exceptional** |
| Learning Outcome 1 | Create a personal development plan which supports career aspirations. | | | | | |
| Reflective diary shows little reflection of competencies and target setting. Limited evidence of analysis of personal skills and abilities. | A basic refection of competencies. Descriptive target setting with little reasoning of setting them to develop a professional career. Descriptive personal assessment with competencies, and basic application to the personal goals. | Clear development and understanding shown, developing and setting career targets and goals. The reflective diary shows personal analysis with examples of competencies and the level of skills and abilities currently at, showing a gap to what is expected. A path showing the personal development steps to close the gap with justification. | The learner has demonstrated a career path with research, with strong justification. The assessment of skills and abilities shows clear, relevant and strong competences analysed, leading to a development plan that meets the targets. | The learner has demonstrated a very strong evaluation of their personal skills and abilities, with supporting evidence from a range of sources. The reflective diary develops into a strong and realistic development plan. | The structure from analysing their professional and personal career goals develops into a self-analysis using an appropriate model. High degree of interpretation and evaluation is shown in developing an exceptionally strong development plan. |

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| Learning Outcome 2 | Analyse and develop implementation plans for innovative practices in internal audit. | | | | | |
| Limited evidence of a framework developed to analyse innovation in an organisation. Limited evidence of plan for innovative practices in internal audit. | Evidence of a framework used to identifying existing innovative practices. Analysis mainly descriptive of innovative practices implemented in a plan. | The analysis shows relevant research to justify innovative practices. Some degree of evaluation shown in showing the impact of innovation within internal audit. | Strong analysis and evaluation of implementing a plan for innovative practices. Strong reference to recent and relevant research to justify the approach. | Implementation of the practices demonstrates strong evaluation and impact of the practices in internal audit and the organisation. | The structure of the presentation shows a logical and appropriate analysis and evaluation of innovative practices in internal audit. Questioning and notes demonstrates a deep understanding of implementing innovative practices in internal audit and the impact for internal audit. |
| Learning Outcome 3 | Analyse innovation and its implementation within the organisation. | | | | | |
| Limited evidence of a framework developed to analyse innovation in an organisation. | Analysis mainly descriptive of innovative practices implemented in a plan. The impact within the organisation is descriptive with some areas of analysis justified with relevant research. | The analysis shows relevant research to justify the impact of implementing innovation. Some degree of evaluation shown in showing the impact of innovation within the company and to the business sector. | Strong analysis and evaluation of implementing Innovation. Strong reference to recent and relevant research to justify the approach. | Strong evaluation reflecting on the impact of implementing Innovation. Presentation structure, notes and questions demonstrates a very strong application of the theory to an organisation in evaluating the impact of innovation. | Presentation structure, notes and questioning demonstrates an exceptionally, clear and logically analyse of the impact of innovation within the organisation. Analysis and evaluation is exceptionally justified with relevant research. |

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| Overview  Group Sizes/Rooming/Staffing | Session details  Please include:  Term 1, 2 or 3  Week number of term | Space Requirements (Per Week) | | Number of students per session |
| Number of rooms & groups   (please state if required together i.e. same day / time) | **Hours required per room** |
| Session type/event  (e.g. lecture, seminar, tutorial, workshop, practical, online activity, etc.) |  |  |  |  |
| Session type/event  (e.g. lecture, seminar, tutorial, workshop, practical, online activity, etc.)  *\*add more rows as necessary* |  |  |  |  |
| Sessions requiring specialist space  (please state event type below) |  |  |  |  |

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| Please state the kind of specialist space required (use room numbers where known).  Where facilities are not currently available please state requirements. |  |

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| Module Title IA8 Internal Audit Consultancy Research Project | Code AMC7038 |
| Credit Value CATS: 40, ECTS: 20 | Level 7 |
| Module Overview | |
| **Relationship with Programme Philosophy and Aims**  As this is a consultancy / research project of the students choice in the area of internal audit, any of the Programme learning outcomes can apply depending on the area that the student has chosen. It will be the responsibility of the student and their allocated mentor to identify which Programme learning outcomes relate to their project.  However, the last Programme learning outcome is of particular importance for this module as the research project should aim to contribute to evaluating internal auditing and providing recommendations on how it can be improved. The specific learning outcome is:  8. Critically assess internal audit practices and propose innovative improvements which contribute to the development of modern internal auditing.  **Learning & Teaching**  The learning and teaching methods are designed to encourage and support independent learning.  Students will be allocated a mentor who will guide their choice of an area to evaluate. The mentor will then provide formative feedback as the student progresses through the different stages of their research.  Resources to be provided will be limited as much of the source knowledge is gained through the earlier modules. However this module will include guidance on how to write a journal article, research methods and how to manage the research project, giving the students the tools to succesfully complete their research project.  Students also have access to the on-line disucssion forum where they can interact with each other and with the tutors on a group basis. | |

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| Module Learning outcomes:  On successful completion of this module you will be able to: |
| 1. Analyse, synthesise and develop modern thinking in an area of internal audit of the students own choice, using existing research material. |
| 1. Critically assess existing internal audit practices and propose solutions to contemporary issues in the field of internal audit, governance or applied risk management, by conducting primary research. |

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| Library & Learning Resources – available through REBUS (Reviewed Annually) |
| **Purchase** |
| Denscombe, M., 2014. The good research guide : for small-scale social research projects, Maidenhead, England: McGraw-Hill/Open University Press. Around £20.00 to purchase but is available as a library book and e-book. |
| **Essential (Books/Journals/Specific chapters/Journal Articles)** |
| Saunders, M., Lewis, P. & Thornhill, A., 2012. Research Methods for Business Students 5th ed., Harlow, England; New York: Pearson.  University of Reading, Starting a literature review - University of Reading. Available at: <https://www.reading.ac.uk/internal/studyadvice/StudyResources/Essays/sta-startinglitreview.aspx> |
| **Recommended** |
| Gray, D., 2009. Doing research in the real world 2nd ed., Los Angeles: SAGE.  Oliver, P. 2012, Succeeding with your literature review: a handbook for students, McGraw-Hill Open University Press, Maidenhead. (available as e-book) |
| **Background** |
| Craig, D.V., 2009. Action research essentials, San Francisco, Calif.: Jossey-Bass.  McNiff, J. & Whitehead, J., 2009. Doing and writing action research, London: SAGE Publications  Sword, S (2009) Writing higher education differently: a manifesto on style. Studies in Higher Education Vol. 34 Iss. 3 pp 319-336.  Yin, R.K., 2009. Case study research : design and methods 4th ed., Los Angeles, Calif.: Sage Publications. |

## Learning Schedule (Reviewed Annually)

Please note that this schedule is indicative and is subject to change for operational and/or educational reasons. Academic staff constantly monitor and review student progress during the teaching period and will make changes to the schedule as appropriate. Any changes will be notified fully to students.

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| Pre-session Activities/Learning | Session Topic/s (incl. delivery style and indicative formative learning activities) | Post-session Activity |
| Students are expected to come to the first session with the notion of a broad field of research, or area of interest. | **Topic One - Presage**  Beginning with the dissertation guidelines and rhetoric, the focus of the first sessions is on the development of appropriate title, aims and objectives, and the feasibility of answering these questions in a limited time and word count.  Primary research is introduced not as an end in itself, but as a way to answer the research questions that are derived from the research aims and objectives.  The predominantly qualitative data gathering techniques are technology driven, and the use of software and cloud data gathering is explored.  The definition of ‘independent learner’ will also be debated at this stage, ensuring the student is aware of the nature of the module and how it differs from others on the programme. | A pro-forma research project form will be completed by each student to form the basis for discussion with their allocated mentor. |
| Some pre-reading of specific examples of academic literature in order to facilitate group discussion will be essential. | **Topic Two - Process**  The Critical Literature Review will start from first principles, exploring a body of papers and evaluating these as a group against the PROMPT criteria.  This will then develop into literature searching and evaluation of journals and books within the domain of internal audit and then the specific areas of the individual student’s research interests.  Writing with a critical voice, and an extension beyond the ‘X said, Y said” using appropriate language will develop the confidence of the student.  Finally guidance on referencing and the use of computer aided reference tools (such as Zotero) will be demonstrated and encouraged. | Students will then carry out an appropriate literature search and develop the critical literature review. |
| BLSS Ethical Form needs to be completed before this session, either before or parallel to the completion of the pro-form research project form. | **Topic Three - Product**  The logistical and bureaucratic elements of the research project need to be explained, as well as project management and the management of the mentor. The importance of the ethical form and the relevant categories are explored.  Practical issues such as layout and formatting, critical literature review and research project submission method, and expectations of mentor will need to be discussed.  Sample research projects will be analysed and common ‘critical success factors’ identified by the students (these will be from a different domain for the first year due to the lack of exemplars). | A project plan with key milestones will be prepared and shared with the mentor.  The Ethical form will be completed and sent to the module leader for verification and sign-off. |
| No pre-session work required. | **Guest Speakers, Field Trips and Visiting Professors**  It also needs to be acknowledged that throughout their study students will have been exposed to these to some extent. These sessions can provide valuable insight and indeed inspiration for research projects and therefore while they sit with other modules, they have a relevance to this one as well. | After each, students will be encouraged to consider whether the topic is of interest to them for their research project. If so they should reflect and retain this ready for their research project. |

## Section Two – Assessment (Reviewed Annually)

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| **Assessment method** | This module will be fully assessed by an assignment with two related elements:   1. A critical literature review on an agreed internal audit related topic (2,000 words 30%) 2. A research project on an agreed internal audit related topic. (4,000 words 70%)   Both elements will be on the same topic and the feedback from the first will help inform the second. Both will cover the two learning outcomes. |
| **Rationale for method**  Explanation of why this assessment method has been chosen and how it supports achievement of the learning outcomes and alignment with the programme LT&A strategy | The assessment for this module fulfils the requirement for a project or dissertation style of assessment for the award of Masters qualification by the university.  The opportunity for an extended piece of research and writing builds upon the shorter research activities which students will have carried out earlier in the degree.  Internal auditors are often asked to perform an audit on a new area of their organisation and therefore the ability to conduct research to increase knowledge is an essential work skill and therefore this assessment directly supports this.  In addition, the research methods adopted here can also be applied when performing internal audit engagements, again this therefore links into a key skill for their working life.  Internal Audit work at a more senior level is more focused on providing consultancy and therefore managing a project of this nature through to providing advise to resolve issues is aligned to this particular part of the role. |
| **Assessment outline**  Guidance on what the assessment should include, level of criticality, articulation, expectations of referencing, the impact of formative activity, etc. | **The Assessment**  The student will submit an assignment on a topic and in a format which will be agreed by the mentor beforehand. The list below of possible formats for these is not exhaustive but can include:   * an academic (journal-style) paper * an essay * a business style report   Whichever format is selected students will need to use good English and Harvard referencing.  **Formative Assessment**  Each student will be allocated a mentor who will provide one-to-one support throughout the module. Students will also be encouraged to submit a draft version of each element of assessment approximately four weeks prior to the final deadline which will then be reviewed and commented upon by a panel consisting of staff from the department who will provide feedback on quality of content and also presentlation. |
| **Assessment Scope**  Explanation of the scope and range of the assessment. | The literature review will be approximately 2,000 words, and the research output will be approximately 4,000 words. |
| **Feedback Scope**  Expectations of feedback in terms of timing, format, feedforward, etc. | **Assessment Feedback**  The assignment will be marked within the 20 working day target set by the University. At this point a draft mark and detailed feedback will be provided to the student through Moodle and supported through other methods such as phone, face-to-face and e-mail for those needing to re-sit.  The mark will become final once approved at the next exam board. |
| **Plagiarism** | You are reminded of the University’s Disciplinary Procedures that refer to plagiarism. A copy of the Disciplinary Procedure is available from [iCity](https://icity.bcu.ac.uk/Student-Services/Complaints-and-Appeals/Student-Disciplinary-Procedure).  Except where the assessment of an assignment is group based, the final piece of work that is submitted must be your own work. Close similarity between assignments is likely to lead to an investigation for cheating.  You must also ensure that you acknowledge all sources you have used.  Submissions that are considered to be the result of collusion or plagiarism will be dealt with under the University’s Disciplinary Procedures, and the penalty may involve the loss of academic credits.  If you have any doubts about the extent to which you are allowed to collaborate with your colleagues, or the conventions for acknowledging the sources you have used, you should first of all consult module documentation and, if still unclear, your tutor. |

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| **Assessment submission deadline(s)** | **Submission method**  **(e.g. electronic/Moodle/other)** | **Return of work**  **(Date not 20 days)** |
| Full Time: September 2018  Part Time: July 2018 | Moodle | Within 20 day policy. |
| Exceptional Circumstances [explanation](https://icity.bcu.ac.uk/Student-Services/Complaints-and-Appeals/Extenuating-Circumstances-Procedure) | | |
| **Assessment first resubmission deadline(s)** | **Submission method**  **(e.g. electronic/Moodle/other)** | **Return of work** |
| Full Time: December 2018  Part Time: December 2018 | Moodle | Within 20 day policy. |
| **Assessment second resubmission deadline(s)** | **Submission method**  **(e.g. electronic/Moodle/other)** | **Return of work** |
| Full Time: March 2019  Part Time: March 2019 | Moodle | Within 20 day policy. |
| \***Resubmission deadline(s)** *are only relevant if you are unsuccessful in your first attempt – please see* [*University Regulations*](https://icity.bcu.ac.uk/academic-registry/information-for-students/Assessment/Assessment-Regulations) *on resubmission policy and procedure.* | | |

### Marking Criteria

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|  | **0 – 39%**  **Poor Fail** | **40 – 49%**  **Fail** | **50 – 59%**  **Pass** | **60 – 69%**  **Strong** | **70 – 79%**  **Excellent** | **80 – 100%**  **Exceptional** |
| Learning Outcome 1 | Analyse, synthesise and develop modern thinking in an area of internal audit of the students own choice, using existing research material. | | | | | |
| There is little or no analysis and / or synthesis of relevant research material. No recommendations are made. | There is little analysis and synthesis of relevant research material to the chosen topic. There are no recommendations to enhance the internal audit profession.  . | There is some analysis and synthesis of relevant research material to the chosen topic. There are also some valid recommendations, but these may not always be practical. | There is a detailed analysis and some synthesis of relevant research material to the chosen topic. There are clear valid and practical recommendations. | There is a detailed analysis and some synthesis of relevant research material to the chosen topic. There are clear valid and practical recommendations which support the development of the internal audit profession. | There is a detailed analysis and synthesis of relevant research material to the chosen topic. There are clear valid, practical and innovative recommendations which support the development of the internal audit profession. |
| Learning Outcome 2 | Critically assess existing internal audit practices and propose solutions to contemporary issues in the field of internal audit, governance or applied risk management, by conducting primary research. | | | | | |
| The assessment fails to identify valid strengths and weaknesses nor make recommendations to improve. There is no evidence of research. | The assessment identifies a limited number of strengths and weaknesses but does not make any recommendations to improve. There is no evidence of research. | The assessment describes a limited number of strengths and weaknesses and makes some practical recommendations to improve There is limited evidence of research. | The assessment describes the majority of strengths and weaknesses and makes practical recommendations to improve. The evaluation is in places supported by a breadth of research from credible sources. | The assessment describes all the strengths and weaknesses and makes practical recommendations to improve. The evaluation is supported by a breadth of research from credible sources. | The assessment explores all the strengths and weaknesses and makes practical and innovative recommendations to improve. The evaluation is fully supported by a breadth of research from credible sources. |

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| Overview  Group Sizes/Rooming/Staffing | Session details  Please include:  Term 1, 2 or 3  Week number of term | Space Requirements (Per Week) | | Number of students per session |
| Number of rooms & groups   (please state if required together i.e. same day / time) | **Hours required per room** |
| Session type/event  (e.g. lecture, seminar, tutorial, workshop, practical, online activity, etc.) |  |  |  |  |
| Session type/event  (e.g. lecture, seminar, tutorial, workshop, practical, online activity, etc.)  *\*add more rows as necessary* |  |  |  |  |
| Sessions requiring specialist space  (please state event type below) |  |  |  |  |

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| Please state the kind of specialist space required (use room numbers where known).  Where facilities are not currently available please state requirements. |  |