

## Liverpool John Moores University

Title: ACCOUNTABILITY AND ASSURANCE  
Status: Definitive  
Code: **7501KFMAG** (107578)  
Version Start Date: 01-08-2011

Owning School/Faculty: Liverpool Business School  
Teaching School/Faculty: Kaplan Financial Manchester

Team	Leader
Brendan Quirke	Y

**Academic Level:** FHEQ7      **Credit Value:** 15.00      **Total Delivered Hours:** 38.00  
**Total Learning Hours:** 150      **Private Study:** 112

### Delivery Options

Course typically offered: Semester 2

Component	Contact Hours
Lecture	24.000
Tutorial	12.000

**Grading Basis:** 40 %

### Assessment Details

Category	Short Description	Description	Weighting (%)	Exam Duration
Report	AS1	Presentation of a critique of a journal article with reference to other sources.	50.0	
Exam	AS2	Examination (unseen)	50.0	2.00

### Aims

*To develop the student's awareness of the nature of accountability, audit and assurance in both the private and public sectors and the different models of accountability such as agency theory which can be applied to public, private & transnational organisations.*

### Learning Outcomes

After completing the module the student should be able to:

- 1 Explain and appraise the nature of corporate risk and audit assurance
- 2 Explain and critically appraise the various theories and mechanisms of accountability
- 3 Critically appraise the contribution to accountability and assurance made by corporate governance
- 4 Explain and appraise the nature of accountability and audit within the European Union
- 5 Analyse, appraise and synthesise information from a variety of sources and present this information to a peer group.

### Learning Outcomes of Assessments

The assessment item list is assessed via the learning outcomes listed:

Report	1	2	3	4	5
EXAM	1	2	3	4	

### Outline Syllabus

*Nature of Agency Theory*

*Models of Accountability*

*Corporate Governance and Accountability*

*Accountability and the European Union*

*Risk Models*

*Counter- Fraud and Audit Assurance*

### Learning Activities

Students are introduced to the subject topics by a range of materials provided in the lectures which can then be discussed and reviewed

### References

<b>Course Material</b>	Book
<b>Author</b>	Jones, P.
<b>Publishing Year</b>	2004
<b>Title</b>	Fraud & Corruption in Public Services
<b>Subtitle</b>	
<b>Edition</b>	
<b>Publisher</b>	Gower
<b>ISBN</b>	0 566 08566 6

<b>Course Material</b>	Book
<b>Author</b>	Levy, R.
<b>Publishing Year</b>	2000
<b>Title</b>	Implementing European Union Public Policy
<b>Subtitle</b>	
<b>Edition</b>	
<b>Publisher</b>	Edward Elgar Publishing
<b>ISBN</b>	1 85898 880 2

<b>Course Material</b>	Book
<b>Author</b>	Perks, R.W.
<b>Publishing Year</b>	1993
<b>Title</b>	Accounting and Society
<b>Subtitle</b>	
<b>Edition</b>	
<b>Publisher</b>	Chapman & Hall
<b>ISBN</b>	0 412 47330 5

<b>Course Material</b>	Book
<b>Author</b>	Richards, D. and Smith, M.J.
<b>Publishing Year</b>	2002
<b>Title</b>	Governance and Public Policy in the UK
<b>Subtitle</b>	
<b>Edition</b>	
<b>Publisher</b>	Oxford University Press
<b>ISBN</b>	0 19 924392 1

<b>Course Material</b>	Book
<b>Author</b>	Accounting, Organisations and Society
<b>Publishing Year</b>	0
<b>Title</b>	
<b>Subtitle</b>	
<b>Edition</b>	
<b>Publisher</b>	
<b>ISBN</b>	

<b>Course Material</b>	Book
<b>Author</b>	Accounting, Auditing and Accountability
<b>Publishing Year</b>	0
<b>Title</b>	
<b>Subtitle</b>	
<b>Edition</b>	
<b>Publisher</b>	
<b>ISBN</b>	

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**Notes**

This module will introduce the student to the importance of accountability, audit and assurance within the public, private and transnational sectors.

This module requires subject knowledge and the exercise of the intellectual skills of critical appraisal and synthesis. Formative assessment and feedback will be given in tutorials, and the student will be required to produce a coursework which, although contributing to the summative assessment, will provide an opportunity for formative feedback. The coursework will be based on a critique of an academic journal article which will be presented to a peer group. The unseen examination will provide a rigorous test of the student's ability to produce coherent, logical and reasoned arguments under time pressure whilst demonstrating mastery of the subject knowledge.