Module Descriptor

Title	Accounting & Finance for Business		
Session	2026/27	**Status**	
Code	LNDN07001	**SCQF Level**	7
Credit Points	20	**ECTS (European Credit Transfer Scheme)**	10
School	**Business and Creative Industries**		
Module Co-ordinator	Ayodele Adetuyi		

Summary of Module

The module introduces students to the role and purpose of accounting & finance functions within global business. Lectures, practical tutorials and VLE activities guide students through: the financial environment in which a business operates; approaches to costing, budgeting and financial decision making; requirements for internal and external financial reporting, and methods of raising and managing finance. Students will also be introduced to the International (stock) markets for company shares, and the factors impacting on company value and share price.

Module Delivery Method	**On-Campus[1]** ☒	**Hybrid[2]** ☒	**Online[3]** ☐	**Work -Based Learning[4]** ☐
Campuses for Module Delivery	☐ Ayr ☐ Dumfries	☐ Lanarkshire ☒ London ☐ Paisley	☐ Online / Distance Learning ☐ Other (specify)	

Terms for Module Delivery	Term 1	☒	Term 2	☒	Term 3	☒
Long-thin Delivery over more than one Term	Term 1 – Term 2	☐	Term 2 – Term 3	☐	Term 3 – Term 1	☐

[1] Where contact hours are synchronous/ live and take place fully on campus. Campus-based learning is focused on providing an interactive learning experience supported by a range of digitally-enabled asynchronous learning opportunities including learning materials, resources, and opportunities provided via the virtual learning environment. On-campus contact hours will be clearly articulated to students.

[2] The module includes a combination of synchronous/ live on-campus and online learning events. These will be supported by a range of digitally-enabled asynchronous learning opportunities including learning materials, resources, and opportunities provided via the virtual learning environment. On-campus and online contact hours will be clearly articulated to students.

[3] Where all learning is solely delivered by web-based or internet-based technologies and the participants can engage in all learning activities through these means. All required contact hours will be clearly articulated to students.

[4] Learning activities where the main location for the learning experience is in the workplace. All required contact hours, whether online or on campus, will be clearly articulated to students

Learning Outcomes	
L1	Demonstrate an understanding of the content of basic financial statements, identifying various business stakeholders and business types.
L2	Apply and describe a range of techniques used in costing and budgeting of products, services and business ventures, including appraising capital investment decisions within a global business environment
L3	Apply and describe marginal costing techniques as a tool for financial decision-making and break-even analysis
L4	Explain the options available to the financial manager for raising and managing sources of finance, including the International (stock) markets for company shares.
L5	

Employability Skills and Personal Development Planning (PDP) Skills	
SCQF Headings	**During completion of this module, there will be an opportunity to achieve core skills in:**
Knowledge and Understanding (K and U)	**SCQF 7** Understanding of the finance function and the ways in which it interacts with business operations and decisions. Broad knowledge of the role and function of the management accountant in costing, budgeting and decision making. Outline knowledge of finance sources and the (stock) market for company shares
Practice: Applied Knowledge and Understanding	**SCQF 7** Applying and explaining routine techniques and concepts common to the financial accountant, management accountant and financial manager
Generic Cognitive skills	**SCQF 7** Utilise a range of routine accounting ratios to gain basic understanding of company financial position & performance. Utilise a variety of routine management accounting techniques to support business decisions. Recommend use of common finance sources through evaluation of their various features. Evaluate financial (stock) market information in order to understand and explain share price performances.
Communication, ICT and Numeracy Skills	**SCQF 7** Communicating effectively and appropriately in group work tasks, lectures and tutorials. Selecting and applying specified computational techniques across the range of accounting and finance disciplines within the finance function. Making effective use of standard information technology applications in order to engage with classroom and VLE resources. Use of various VLE resources and activities. Accessing, downloading and presenting financial (stock) market data available from online sources Convey meaning of a range of financial data.
Autonomy, Accountability	**SCQF 7**

and Working with Others	Identify and take responsibility for personal learning needs in a new discipline. Take account of own and others' roles, responsibilities and contributions in engaging in both classroom and VLE discussions and activities.

Prerequisites	**Module Code**	**Module Title**
	Other	
Co-requisites	**Module Code**	**Module Title**

Learning and Teaching	
In line with current learning and teaching principles, a 20-credit module includes 200 learning hours, normally including a minimum of 36 contact hours and maximum of 48 contact hours.	
Learning Activities During completion of this module, the learning activities undertaken to achieve the module learning outcomes are stated below:	**Student Learning Hours** (Note: Learning hours include both contact hours and hours spent on other learning activities)
Lecture / Core Content Delivery	24
Tutorial / Synchronous Support Activity	24
Independent Study	106
Asynchronous Class Activity	24
Please select	
Please select	
TOTAL	200

Indicative Resources
The following materials form essential underpinning for the module content and ultimately for the learning outcomes: *Scott, P. (2012) 'Accounting for Business' Oxford University Press Relevant articles from journals, newspapers and the Internet as detailed/available via VLE
(N.B. Although reading lists should include current publications, students are advised (particularly for material marked with an asterisk*) to wait until the start of session for confirmation of the most up-to-date material)

Attendance and Engagement Requirements
In line with the Student Attendance and Engagement Procedure, Students are academically engaged if they are regularly attending and participating in timetabled on-campus and online teaching sessions, asynchronous online learning activities, course-related learning resources, and complete assessments and submit these on time.

For the purposes of this module, academic engagement equates to the following:
Whilst we understand that there may be times when conflicting priorities make participation challenging, for you to gain the most from this module it is recommended that you participate in all scheduled live classes and complete your self-directed learning activities in a timely manner. It may be difficult to pass the assessment associated with this module if you are not regularly engaging with the module work and live classes. We may reach out to check how things are going and offer support if we observe that you have not been attending sessions or completing online activities

Equality and Diversity
The University's Equality, Diversity and Human Rights Procedure can be accessed at the following link: UWS Equality, Diversity and Human Rights Code.
(N.B. Every effort will be made by the University to accommodate any equality and diversity issues brought to the attention of the School)

Supplemental Information

Divisional Programme Board	**Accounting Finance Law**
Overall Assessment Results	☐ **Pass / Fail** ☒ **Graded**
Module Eligible for Compensation	☐ **Yes** ☒ **No** **If this module is eligible for compensation, there may be cases where compensation is not permitted due to programme accreditation requirements. Please check the associated programme specification for details.**
School Assessment Board	Business and Creative Industries
Moderator	Mostafa Hussien
External Examiner	Samar Gad
Accreditation Details	NA.
Module Appears in CPD catalogue	☐ **Yes** ☒ **No**
Changes / Version Number	

Assessment (also refer to Assessment Outcomes Grids below)
Assessment 1
MCQ Test 1. Weighting is 25%
Assessment 2
MCQ Test 2. Weighting is 75%.
Assessment 3
N/A
(N.B. (i) Assessment Outcomes Grids for the module (one for each component) can be found below which clearly demonstrate how the learning outcomes of the module will be assessed.

(ii) An indicative schedule listing approximate times within the academic calendar when assessment is likely to feature will be provided within the Student Module Handbook.)

Component 1							
Assessment Type	**LO1**	**LO2**	**LO3**	**LO4**	**LO5**	**Weighting of Assessment Element (%)**	**Timetabled Contact Hours**
Class Test	☒	☒	☐	☐	☐	25	2

Component 2							
Assessment Type	**LO1**	**LO2**	**LO3**	**LO4**	**LO5**	**Weighting of Assessment Element (%)**	**Timetabled Contact Hours**
Class Test	☐	☒	☒	☒	☒	75	2

Component 3							
Assessment Type	**LO1**	**LO2**	**LO3**	**LO4**	**LO5**	**Weighting of Assessment Element (%)**	**Timetabled Contact Hours**
N/A	☐	☐	☐	☐	☐		
Combined total for all components						100%	4 hours

Change Control

What	**When**	**Who**