Module Descriptor

Title	Accounting and Society		
Session	2026/27	**Status**	Approved
Code	ACCT10003	**SCQF Level**	10
Credit Points	20	**ECTS (European Credit Transfer Scheme)**	10
School	**Business and Creative Industries**		
Module Co-ordinator	K James		

Summary of Module

The module introduces a number of topic areas related to the overall theme of accounting's place and role within society. Accounting numbers and reports are viewed not only as technical products but as social products. They are influenced at the macro level by accounting standards, contracts, company law, and political and social processes. They reflect reality but at the same time they create their own new reality as they determine wealth distribution between contracting parties and other stakeholders such as government.

Topics that might be included are as follows: (a) theories of business ethics, drawing on in particular French philosopher Michel Foucault's concepts of how power/knowledge works within institutions to control, standardize, and normalize and his idea of ethics as "care for the self" within the context of the formation of oneself as a subject of morality; (b) commodification and alienation processes under capitalism; (c) cosmopolitanism and feminism, where these interrelated ideas clearly build upon earlier theories of normative ethics; (d) legitimacy and stakeholder theory; (e) agency theory and positive accounting theory; (f) corporate governance; and (g) executive pay.

Discussion in class will be encouraged, and assessment will be in the form of a group presentation (30%) and an individual essay (70%). It is also hoped that students can add one or more theories taught in the module into their Honours dissertation.

Module Delivery Method	**On-Campus[1]**	**Hybrid[2]**	**Online[3]**	**Work -Based Learning[4]**
	☒	☐	☐	☐

[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

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	☐

Learning Outcomes	
L1	Critically demonstrate a nuanced understanding of the role and power of accounting numbers and reports within society.
L2	Critically analyse accounting numbers and reports within an overall system of power/knowledge whereby accounting numbers are used via variance investigation to reward and discipline managers and workers.
L3	Critically evaluate a number of issues of current interest and debate in accounting, management, and related disciplines.
L4	Work effectively in groups and demonstrate emerging skills in leadership, delegation, negotiation, conflict resolution, presentation, research, and writing.
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 10** Critically demonstrate and integrate knowledge and understanding of the various topic areas.
Practice: Applied Knowledge and Understanding	**SCQF 10** Prepare and present a critically informed essay on the chosen topic
Generic Cognitive skills	**SCQF 10** Draw on, critically evaluate, and synthesise a range of sources in making judgements.
Communication, ICT and Numeracy Skills	**SCQF 10** Demonstrate effective communication and IT skills across all aspects of the module.
Autonomy, Accountability and Working with Others	**SCQF 10** Work effectively in groups, taking account of own and others' roles and responsibilities.

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	12
Independent Study	164
Please select	
Please select	
Please select	
TOTAL	200

Indicative Resources
The following materials form essential underpinning for the module content and ultimately for the learning outcomes: There are no prescribed reading texts. For each issue to be considered within the module, students will be guided to 5 or 6 relevant articles, book chapters or books in the academic literature. It will be stressed that the referred sources should be viewed only as a starting point and that there will be an expectation that you will conduct further research into the academic literature for each element of the module.
(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:** In line with the Academic Engagement and Attendance Procedure, Students are defined as academically engaged if they are regularly engaged with timetabled teaching sessions, course-related learning resources including those in the Library and on Moodle, and complete assessments and submit these on time.

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. Some topics in the module specifically link in to and explore issues of diversity, especially the topic of cosmpolitanism and feminism and teaching on global supply chains and cross-cultural management. Students are encouraged to write about non-European contexts. To complete this module successfully, access to appropriate ICT facilities will be required to enable the student to engage with Aula for lecture notes, tutorial questions, additional study materials. In addition, the student would normally be required to undertake a two hour, closed book, hand-written exam. Where identified, appropriate arrangements will be made for additional assessment time and facilities.
(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	Accounting, Finance and Law
Moderator	J Johnstone
External Examiner	S Gad
Accreditation Details	This module contributes to the exemptions from various professional exams attributable to the Bachelor of Accounting Degree. Contact School for current details.
Module Appears in CPD catalogue	☐ **Yes** ☐ **No**
Changes / Version Number	

Assessment (also refer to Assessment Outcomes Grids below)
Assessment 1
Individual essay (70%)
Assessment 2
Group presentation (30%)
Assessment 3
(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
Individual Essay	☒	☒	☒	☐	☐	70%	0

Component 2							
Assessment Type	**LO1**	**LO2**	**LO3**	**LO4**	**LO5**	**Weighting of Assessment Element (%)**	**Timetabled Contact Hours**
Group presentation	☒	☐	☐	☒	☐	30%	1

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

Change Control

What	When	Who