Module Descriptor

Title	Digital Skills For Accounting And Finance		
Session	2026/27	**Status**	Approved
Code	ACCT10014	**SCQF Level**	7
Credit Points	20	**ECTS (European Credit Transfer Scheme)**	10
School	**Business and Creative Industries**		
Module Co-ordinator	**Chikodi Uche Ugwu**		

Summary of Module

This module will consider the evolving technological landscape for accounting professions.

Students will consider the common roles of spreadsheet applications and integrated accounting packages in the role of accountants. Students will develop excel skills and use them in practical ways to address real-world type issues such as in reconciliations, preparation of VAT returns, the identification of errors and omissions and the extraction and presentation of data. Following on from this, Power BI will be introduced to demonstrate the evolution of Excel becoming a contemporary data visualisation tool.

Students will utilise an accounting software application to record illustrative transactions for sales, purchases, receipts and payments and also record illustrative period end adjustments for closing inventories, depreciation, accruals and irrecoverable debts, preparing a VAT return and reconciling the bank.

There will be a consideration of the opportunities and threats associated with big data and how data analytics tools assist the work of accountancy professionals together with an analysis of associated ethical issues. Students will learn to present and explain financial and non-financial information in a suitable format for different audiences.

Through the module, students will learn the skills to equip them for employment by developing practical digital skills required in the professional workplace.

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	Utilise appropriate software tools to assist with preparing financial information and in the analysis of underlying data.
L2	Present and explain financial information in a clear informative manner.
L3	Use an integrated accounting software package to post illustrative transactions.
L4	Explain how the role of the accountant is evolving in response to technological developments.
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** Demonstrate an overall appreciation of the use of technology by accountants. Knowledge of integrated accounting system.
Practice: Applied Knowledge and Understanding	**SCQF 7** Apply knowledge, skills and understanding to the recording and presentation of numerical information and financial transactions.
Generic Cognitive skills	**SCQF 7** Present and evaluate financial information and use a range of skills to solve real life problems.
Communication, ICT and Numeracy Skills	**SCQF 7** Using a Microsoft tools and software applications to present information and communication, both oral and written. Autonomy, Accountability and Working with others.
Autonomy, Accountability and Working with Others	**SCQF 7** Work with others to acquire an understanding of current professional practice.

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: ACCA: Digital Skills in a Transformed World pi-digital-accountant.pdf (accaglobal.com) SAGE: www.sage.com Xero: www.xero.com For each main technology explored in the module module, students will be guided to relevant workbooks, articles and associated literature where appropriate.
(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:** Please refer to the Academic Engagement Procedure at the following link above. For the purposes of this module, students should also reference the 'BCI Guidance on Implementation of the Revised Student Attendance and Engagement Procedure' which

details the School attendance and engagement requirements and how this will be monitored for attendance.

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	Accounting, Finance and Law
Moderator	TBC
External Examiner	Lovewell Chiti
Accreditation Details	
Module Appears in CPD catalogue	☐ **Yes** ☒ **No**
Changes / Version Number	

Assessment (also refer to Assessment Outcomes Grids below)
Assessment 1
Assessment one is based on the practical use of software in data analysis and presentation in a format suitable for users in a presentation. Weighted at 50%
Assessment 2
Assessment two is a practical exercise based on completion of a task on integrated accounting software with a reflection on skills gained. Weighted at 50%
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
Presentation	☒	☒	☐	☐	☐	50%	N/A

Component 2							
Assessment Type	**LO1**	**LO2**	**LO3**	**LO4**	**LO5**	**Weighting of Assessment Element (%)**	**Timetabled Contact Hours**
Reflective Report	☐	☐	☒	☒	☐	50%	N/A

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

Change Control

What	When	Who