Module Descriptor

Title	Ethics and Sustainabilty		
Session	2026/27	**Status**	Approved
Code	ACCT08015	**SCQF Level**	8
Credit Points	20	**ECTS (European Credit Transfer Scheme)**	10
School	**Business and Creative Industries**		
Module Co-ordinator	Kieran James		

Summary of Module

In this module, students will identify ethical dilemmas and understand the importance of making ethical and moral judgements and behaving appropriately. Students will apply professional scepticism, navigate complex ethical and moral situations, and understand the importance of making ethical decisions that are in the public interest and that resonate with the common good, thereby contributing positively to society. This module will also consider traditional and emerging accounting practices in a way that supports the transition towards a more sustainable and fairer world as envisaged by extant national and global standards on sustainability and sustainable development, such as the United Nations Sustainable Development Goals (SDGs) and UN Principles of Responsible Management Education (PRME). The module will develop critical and transferable skills and have an ethical orientation, recognising the urgency and extent of sustainability challenges to society and the planet and reflecting potential impact on, and risks for, diverse stakeholders.

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

Campuses for Module Delivery			
	☐ Ayr	☒ Lanarkshire	☐ Online / Distance Learning
	☐ Dumfries	☐ London	☐ Other (specify)
		☒ Paisley	

[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

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	Identify and explain the concept of personal, business and professional ethics and the linkage between ethics and public trust.
L2	Evaluate the fundamental principles of the code of ethics, with related threats and safeguards.
L3	Identify and explain key sustainability concepts, challenges and trends and impacts on environment, society and the economy.
L4	Identify and explain the role of regulation, barriers to progress, how corporate sustainabilty is measured and the role of the professional accountant in sustainability.
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 8** Demonstrate an awareness and understanding of ethics and sustainabiltiy.
Practice: Applied Knowledge and Understanding	**SCQF 8** Use a range of skills, techniques and practices to develop an ethical mindset and an understanding of key sustainability measures.
Generic Cognitive skills	**SCQF 8** Use a range of approaches to formulate solutions to ethical problems.
Communication, ICT and Numeracy Skills	**SCQF 8** Convey information clearly in a presentation using a range of ICT skills.
Autonomy, Accountability and Working with Others	**SCQF 8** Work with groups, showing leadership and awareness of others as part of a group presentation.

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	36
Independent Study	164
n/a	
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:
(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	AFL
Moderator	Nasir Kolade
External Examiner	Nurun Nahar
Accreditation Details	This module contributes to exemptions as per the programme handbook.
Module Appears in CPD catalogue	☐ **Yes** ☒ **No**
Changes / Version Number	

Assessment (also refer to Assessment Outcomes Grids below)
Assessment 1
Group presentation **50%**
Assessment 2
Exam **50%**
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**
Group presentation	☒	☒	☐	☐	☐	50	0

Component 2							
Assessment Type	**LO1**	**LO2**	**LO3**	**LO4**	**LO5**	**Weighting of Assessment Element (%)**	**Timetabled Contact Hours**
Exam	☐	☐	☒	☒	☐	50	2

Component 3

Assessment Type	LO1	LO2	LO3	LO4	LO5	Weighting of Assessment Element (%)	Timetabled Contact Hours
	☐	☐	☐	☐	☐		
Combined total for all components						100%	2 hours

Change Control

What	When	Who