Module Descriptor

Title	Finance in a Digital World		
Session	2026/27	**Status**	Approved
Code	ACCT10014	**SCQF Level**	10
Credit Points	20	**ECTS (European Credit Transfer Scheme)**	10
School	**Business and Creative Industries**		
Module Co-ordinator	Kieran James		

Summary of Module

This module explores contemporary developments in the role of finance in organisations in a fast-moving digital business context. Students will explore new developments in digital technology and data analysis and their application within the accounting and finance environment. Students will learn how data is used in finance and other organisational functions as well as being introduced to a range of applied digital technologies relevant to the profession. Students will evaluate the benefits of analysing business data for decision making and competitive advantage as well as demonstrate knowledge of how to develop an effective digital business strategy. This module finishes with students gaining an understanding of the principles of cybersecurity, governance, risk and ethics within an accounting and finance context using contemporary case studies, articles, research and other materials.

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	☐

[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

Long-thin Delivery over more than one Term	Term 1 – Term 2	☐	Term 2 – Term 3	☐	Term 3 – Term 1	☐

Learning Outcomes	
L1	Explore contemporary developments in role of finance in organisations in a contemporary digital environment.
L2	Critically evaluate the use and impact of digital technologies in the accounting and finance function and wider organisation.
L3	Critically evaluate the benefits of analysing business data for decision making and competitive advantage.
L4	Demonstrate knowledge of how to develop an effective digital business strategy
L5	Explore the principles of cybersecurity, governance, risk and ethics within an accounting and finance context

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** In-depth knowledge of digital technologies, data analysis and their application within the accounting, finance, and wider business context
Practice: Applied Knowledge and Understanding	**SCQF 10** Apply knowledge and understanding of module content to a case study to develop a digital strategy.
Generic Cognitive skills	**SCQF 10** Reasoning, analysing Draw on a range of sources in making judgments.
Communication, ICT and Numeracy Skills	**SCQF 10** Online open book exam combining a case study challenge as well as standard exam questions – simplifying complex concepts in a business context.
Autonomy, Accountability and Working with Others	**SCQF 10** Working autonomously and effectively in areas involving complex professional issues where independence and clarity of thought are required.

Prerequisites	**Module Code** ACCT09001	**Module Title** Advanced Financial Management
	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:

CIMA (current edition) Managing Finance in a Digital World, Kaplan

Laudon, K.C. and Laudon, J.P., 2022. Management information systems: managing the digital firm (17th ed.). Harlow: Pearson.

For each main issue in the module, you will be guided to relevant articles in the academic literature.

(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	N Kolade
External Examiner	Samar Gaad
Accreditation Details	
Module Appears in CPD catalogue	☐ **Yes** ☒ **No**
Changes / Version Number	

Assessment (also refer to Assessment Outcomes Grids below)
Assessment 1
Students will undertake a 2-hour 30 minute open book examination (computer based) which has two parts: Part A has a pre-seen case study where students will apply their knowledge and understanding of key concepts to tackle a contemporary digital challenge. Part B will have traditional knowledge and critically discursive questions.
Assessment 2
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**
Exam	☒	☒	☒	☒	☒	100%	2.5 hours

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

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