Module Descriptor

Title	Introduction To Accounting And Finance		
Session	2026/27	**Status**	
Code	LNDN07010	**SCQF Level**	**SCQF 7**
Credit Points	20	**ECTS (European Credit Transfer Scheme)**	10
School	**Business and Creative Industries**		
Module Coordinator	Ayodele Adetuyi		

Summary of Module

This module provides students who have little or no prior experience with an understanding of the key concepts and principles of accounting and finance in a business context. Students will gain an understanding of the role and purpose of finance and accounting within organisations, as well as an appreciation of the interrelationship between financial decision-making and other areas of the organisation.

From a practical standpoint, this module will introduce students to the key terminology associated with accounting and finance, and will develop basic financial literacy through the understanding of real-world company accounts and financial statements. Students will gain an appreciation of the various types of financial statements and their significance in making financial decisions.

In summary, this module will introduce students to finance and accounting knowledge and skills that can be applied in a real-world business context, as well as providing foundational knowledge for those pursuing further study in the discipline.

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	Understand the role and purpose of finance and accounting within organisations
L2	Demonstrate basic financial literacy by understanding key financial statements and applying simple financial ratios
L3	Apply fundamental accounting principles to record simple business transactions
L4	Communicate financial and accounting concepts using appropriate terminology and formats
L5	n/a

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** Demonstrating an understanding of the role of accounting and finance withing the business context
Practice: Applied Knowledge and Understanding	**SCQF 7** Applying fundamental accounting principles to record business transactions Calculating financial ratios from a set of business accounts
Generic Cognitive skills	**SCQF 7** Demonstrating the ability to evaluate and interpret key business financial information
Communication, ICT and Numeracy Skills	**SCQF 7** Communicating financial and accounting concepts using appropriate terminology in a variety of formats Using ICT applications to process and calculate business financial information
Autonomy, Accountability and Working with Others	**SCQF 7** Identifying and take responsibility for personal learning needs in a new discipline Exercising some initiative and independence to carry out a series of guided tasks in relation to understanding key financial and accounting information

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	20
Tutorial / Synchronous Support Activity	20
Asynchronous Class Activity	30
Independent Study	130
Please select	
Please select	
TOTAL	200

Indicative Resources

The following materials form essential underpinning for the module content and ultimately for the learning outcomes:

A full reading list for the module will be provided to students via the 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 oncampus and online teaching sessions, asynchronous online learning activities, courserelated learning resources, and complete assessments and submit these on time.

For the purposes of this module, academic engagement equates to the following:

Attending all timetabled synchronous classes, engagement with asynchronous learning activities and resources, and timely submission of module assessments.

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. Aligned with the overall commitment to equality and diversity stated in the Programme Specifications, the module supports equality of opportunity for students from all backgrounds and with different learning needs. Using our VLE, learning materials will be presented electronically in formats that allow flexible access and manipulation of content. The module complies with University regulations and guidance on inclusive learning and teaching practice. Specialist assistive equipment, support provision and adjustments to assessment practice will be made in accordance with UWS policy and regulations.
(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	London U/g
Moderator	
External Examiner	Dr Jamie Carrahar
Accreditation Details	
Module Appears in CPD catalogue	☐ **Yes** ☒ **No**
Changes / Version Number	

Assessment (also refer to Assessment Outcomes Grids below)
Assessment 1
Written Report - Accounting Analysis Report demonstrating an understanding of a set of realworld business financial statements
Assessment 2
Portfolio of work to be completed during the course of the module, comprising: - workbook of activities/tasks related to understanding and evaluating financial accounts - short online quizzes
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**
Written Report	☒	☒	☐	☒	☐	50%	

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

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

Change Control

What	When	Who