University of the West of Scotland

Module Descriptor

Session: 2024-25

Title of Module: Digital Skills for Accounting and Finance			
Code:	**SCQF Level: 7** (Scottish Credit and Qualifications Framework)	**Credit Points: 20**	**ECTS:** (European Credit Transfer Scheme)
School:	School of Business and Creative Industries		
Module Co-ordinator:	Maryam Khan		

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.

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

Face-To-Face	Blended	Fully Online
☒	☒	☐

Face-To-Face
Term used to describe the traditional classroom environment where the students and the lecturer meet synchronously in the same room for the whole provision.

Fully Online
Instruction that is solely delivered by web-based or internet-based technologies. This term is used to describe the previously used terms distance learning and e learning.

Blended
A mode of delivery of a module or a programme that involves online and face-to-face delivery of learning, teaching and assessment activities, student support and feedback. A programme may be considered "blended" if it includes a combination of face-to-face, online and blended modules. If an online programme has any compulsory face-to-face and campus elements it must be described as blended with clearly articulated delivery information to manage student expectations.

Campus(es) for Module Delivery

The module will **normally** be offered on the following campuses / or by Distance/Online Learning: (Provided viable student numbers permit) (tick as appropriate)

Paisley:	Ayr:	Dumfries:	Lanarkshire:	London:	Distance/Online Learning:	Other:
☒	☐	☐	☒	☐	☐	Add name

Term(s) for Module Delivery

(Provided viable student numbers permit). N/A

Term 1	☒	Term 2	☐	Term 3	☐

Learning Outcomes: (maximum of 5 statements)
These should take cognisance of the SCQF level descriptors and be at the appropriate level for the module.
At the end of this module the student will be able to:

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.

During completion of this module, there will be an opportunity to achieve core skills in:

Knowledge and Understanding (K and U)

SCQF Level 7. Demonstrate an overall appreciation of the use of technology by accountants. Knowledge of integrated accounting system.

Practice: Applied Knowledge and Understanding

SCQF Level 7. Apply knowledge, skills and understanding to the recording and presentation of numerical information and financial transactions.

Generic Cognitive skills

SCQF Level 7 Present and evaluate financial information and use a range of skills to solve real life problems.

Communication, ICT and Numeracy Skills

SCQF Level 7 Using a Microsoft tools and software applications to present information and communication, both oral and written.

Autonomy, Accountability and Working with others

SCQF Level 7.

Work with others to acquire an understanding of current professional practice.

Pre-requisites:	Before undertaking this module the student should have undertaken the following:	
	Other: N/A	
Co-requisites	**Module Code: N/A**	**Module Title: N/A**

Learning and Teaching
The current position is that 10 hours per credit point is the accepted working norm – thus for a 20 point module, 200 notional student effort hours would be expected. For a standard face-to-face delivery over a term, this should equate to a maximum of 36 scheduled contact hours.

Note that the categorisation of the learning activities has been removed I.e. Scheduled, Placement and Independent will no longer appear beside the activities.

Learning Activities During completion of this module, the learning activities undertaken to achieve the module learning outcomes are stated below:	Student Learning Hours (Normally totalling 200 hours): (Note: Learning hours include both contact hours and hours spent on other learning activities)
Lecture/Core Content Delivery	36 hours
Independent Study	164 hours
	200 Hours Total

**Indicative Resources: (eg. Core text, journals, internet access)

ACCA: Digital Skills in a Transformed World pi-digital-accountant.pdf (accaglobal.com)

SAGE: www.sage.com

Xero: www.xero.com

(**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 Requirements

In line with the Academic Engagement 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 the VLE, and complete assessments and submit these on time. Please refer to the Academic Engagement Procedure at the following link: Academic engagement procedure

Please click to add specifics.

Equality and Diversity

UWS Equality and Diversity Policy

Please ensure any specific requirements are detailed in this section. Module Co-ordinators should consider the accessibility of their module for groups with protected characteristics..

(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 and Law
Assessment Results (Pass/Fail)	Yes ☒ No ☐
School Assessment Board	Business and Creative Industries
Moderator	
External Examiner	N/A
Accreditation Details	N/A
Changes/Version Number	1.0

Assessment: (also refer to Assessment Outcomes Grids below)
The module has two assessable components. Assessment one is based on the practical use of software in data analysis and presentation in a format suitable for users in a presentation. Assessment two is a practical exercise based on completion of a task on integrated accounting software with a reflection on skills gained.
(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 Handbook.)

Assessment Outcome Grids (Footnote A.)

Component 1							
Assessment Type (Footnote B.)	**Learning Outcome (1)**	**Learning Outcome (2)**	**Learning Outcome (3)**	**Learning Outcome (4)**		**Weighting (%) of Assessment Element**	**Timetabled Contact Hours**

Presentation	X	X				50	

Component 2

Assessment Type (Footnote B.)	Learning Outcome (1)	Learning Outcome (2)	Learning Outcome (3)	Learning Outcome (4)		Weighting (%) of Assessment Element	Timetabled Contact Hours
Report of practical work			X	X		50	

Footnotes

A. Referred to within Assessment Section above. 1. More than one assessment method can be used to assess individual learning outcomes.

B. Identified in the Learning Outcome Section above. Please choose assessment type from list below:

Exam - Unseen closed book (standard)
Exam - Seen closed book
Exam - Unseen open book
Exam - Seen open book
Case study
Class test (written)
Design/ Diagram/ Drawing/ Photograph/ Sketch
Dissertation/ Project report/ Thesis
Essay
Laboratory/ Clinical/ Field notebook
Portfolio of written work
Report of practical/ field/ clinical work
Review/ Article/ Critique/ Paper
Workbook/ Laboratory notebook/ Diary/ Training log/ Learning log
Class test (practical)
Clinical/ Fieldwork/ Practical skills assessment/ Debate/ Interview/ Viva voce/ Oral
Creative output/ Audiotapes/ Videotapes/ Games/ Simulations
Demonstrations/ Poster presentations/ Exhibitions
Performance/ Studio work/ Placement/ WBL/ WRL assessment
Portfolio of practical work
Presentation
Objective Structured Clinical Examinations (OSCEs)

Objective Structured Professional Examinations (OSPREs)

<u>Change Control</u>

What	When	Who
Further guidance on aggregate regulation and application when completing template		
Updated contact hours		