

## University of the West of Scotland

## Module Descriptor

Session: 2023/24

<b>Title of Module: Business Accounting</b>			
<b>Code: ACCT08016</b>	<b>SCQF Level: 8 (Scottish Credit and Qualifications Framework)</b>	<b>Credit Points: 20</b>	<b>ECTS: 10 (European Credit Transfer Scheme)</b>
<b>School:</b>	School of Business and Creative Industries		
<b>Module Co-ordinator:</b>	David Leung		
<b>Summary of Module</b>			
Students will study basic bookkeeping up to the trial balance stage, the extraction of the trial balance figures plus closing adjustments leading to the preparation of basic financial statements. The module also covers the preparation of cash flow statements and two key management accounting techniques: activity based costing and linear programming.			

<b>Module Delivery Method</b>					
<b>Face-To-Face</b>	<b>Blended</b>	<b>Fully Online</b>	<b>HybridC</b>	<b>Hybrid 0</b>	<b>Work-Based Learning</b>
<input type="checkbox"/>	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
<b>See Guidance Note for details.</b>					

<b>Campus(es) for Module Delivery</b>						
The module will <b>normally</b> be offered on the following campuses / or by Distance/Online Learning: (Provided viable student numbers permit) (tick as appropriate)						
<b>Paisley:</b>	<b>Ayr:</b>	<b>Dumfries:</b>	<b>Lanarkshire:</b>	<b>London:</b>	<b>Distance/Online Learning:</b>	<b>Other:</b>
<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	Add name

<b>Term(s) for Module Delivery</b>					
(Provided viable student numbers permit).					
<b>Term 1</b>	<input checked="" type="checkbox"/>	<b>Term 2</b>	<input type="checkbox"/>	<b>Term 3</b>	<input type="checkbox"/>

<p><b>Learning Outcomes: (maximum of 5 statements)</b>  <b>These should take cognisance of the SCQF level descriptors and be at the appropriate level for the module.</b>  At the end of this module the student will be able to:</p>		
L1	Prepare bookkeeping entries and extract trial balance entries.	
L2	Prepare income statements and balance sheets.	
L3	Prepare cash flow statements.	
L4	Apply activity based costing and linear programming principles to business problems.	
L5	Click or tap here to enter text.	
<p><b>Employability Skills and Personal Development Planning (PDP) Skills</b></p>		
<b>SCQF Headings</b>	During completion of this module, there will be an opportunity to achieve core skills in:	
Knowledge and Understanding (K and U)	<p><b>SCQF Level 8</b>  A knowledge of the scope, defining features, and main areas of financial accounting.  A knowledge and understanding of activity based costing.  A knowledge and understanding of linear programming techniques.</p>	
Practice: Applied Knowledge and Understanding	<p><b>SCQF Level 8</b>  In using a range of professional skills, techniques, practices and/or materials associated with financial and management accounting.</p>	
Generic Cognitive skills	<p><b>SCQF Level 8</b>  Undertake analysis, evaluation and/or synthesis of ideas, concepts, information and issues that are within the common understandings in financial and management accounting.</p>	
Communication, ICT and Numeracy Skills	<p><b>SCQF Level 8</b>  Use a range of numerical and analytical skills associated with financial and management accounting.</p>	
Autonomy, Accountability and Working with others	<p><b>SCQF Level 8</b>  Exercise autonomy and initiative in the practice of financial and management accounting.  Manage resources within defined areas of work.  Practise in ways that show awareness of own and others' roles, responsibilities and contributions when carrying out and evaluating tasks.</p>	
<b>Pre-requisites:</b>	Before undertaking this module the student should have undertaken the following:	
	<b>Module Code:</b>	<b>Module Title:</b>
	<b>Other:</b>	
<b>Co-requisites</b>	<b>Module Code:</b>	<b>Module Title:</b>

\*Indicates that module descriptor is not published.

<b>Learning and Teaching</b>	
<b>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.</b>	
<b>Learning Activities</b> During completion of this module, the learning activities undertaken to achieve the module learning outcomes are stated below:	<b>Student Learning Hours</b> (Normally totalling 200 hours): (Note: Learning hours include both contact hours and hours spent on other learning activities)
Lecture/Core Content Delivery	12
Tutorial/Synchronous Support Activity	24
Independent Study	164
Choose an item.	
Choose an item.	
Choose an item.	
Choose an item.	
Choose an item.	
Choose an item.	
	200 Hours Total
<b>**Indicative Resources: (eg. Core text, journals, internet access)</b>	
<p>The following materials form essential underpinning for the module content and ultimately for the learning outcomes:</p> <p>CIMA (2018) Fundamentals of Financial Accounting, Certificate level, Subject BA3. Berkshire: Kaplan Publishing            Tayles, M. and Drury, C. (2021) Management and Cost Accounting, 11th Edition. Hampshire: Cengage Learning            Click or tap here to enter text.</p> <p>Please ensure the list is kept short and current. Essential resources should be included, broader resources should be kept for module handbooks / Aula VLE.</p> <p>Resources should be listed in Right Harvard referencing style or agreed professional body deviation and in alphabetical order.</p>	

(\*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:

Free Text – to add detail

### 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](#).

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

<b>Divisional Programme Board</b>	Accounting, Finance and Law
<b>Assessment Results (Pass/Fail)</b>	Yes <input type="checkbox"/> No <input checked="" type="checkbox"/>
<b>School Assessment Board</b>	Accounting and Finance
<b>Moderator</b>	Kieran James
<b>External Examiner</b>	P Mogaji
<b>Accreditation Details</b>	e.g. ACCA <a href="#">Click or tap here to enter text.</a>
<b>Changes/Version Number</b>	

**Assessment: (also refer to Assessment Outcomes Grids below)**

This section should make transparent what assessment categories form part of this module (stating what % contributes to the final mark).

Maximum of 3 main assessment categories can be identified (which may comprise smaller elements of assessment).

**NB: The 30% aggregate regulation (Reg. 3.9) (40% for PG) for each main category must be taken into account. When using PSMD, if all assessments are recorded in the one box, only one assessment grid will show and the 30% (40% at PG) aggregate regulation will not stand. For the aggregate regulation to stand, each component of assessment must be captured in a separate box.**

Please provide brief information about the overall approach to assessment that is taken within the module. In order to be flexible with assessment delivery, be brief, but do state assessment type (e.g. written assignment rather than “essay” / presentation, etc ) and keep the detail for the module handbook. [Click or tap here to enter text.](#)

Assessment 1 – 50% Class test - 2 hours

Assessment 2 – 50% Class test - 2 hours

Assessment 3 – **Free Text**

(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.)

**Assessment Outcome Grids (See Guidance Note)**

<b>Component 1</b>							
<b>Assessment Type (Footnote B.)</b>	<b>Learning Outcome (1)</b>	<b>Learning Outcome (2)</b>	<b>Learning Outcome (3)</b>	<b>Learning Outcome (4)</b>	<b>Learning Outcome (5)</b>	<b>Weighting (%) of Assessment Element</b>	<b>Timetabled Contact Hours</b>
Class test (written)	✓	✓				50	2

<b>Component 2</b>							
<b>Assessment Type (Footnote B.)</b>	<b>Learning Outcome (1)</b>	<b>Learning Outcome (2)</b>	<b>Learning Outcome (3)</b>	<b>Learning Outcome (4)</b>	<b>Learning Outcome (5)</b>	<b>Weighting (%) of Assessment Element</b>	<b>Timetabled Contact Hours</b>
Class test (written)			✓	✓		50	2

<b>Component 3</b>							
<b>Assessment Type (Footnote B.)</b>	<b>Learning Outcome (1)</b>	<b>Learning Outcome (2)</b>	<b>Learning Outcome (3)</b>	<b>Learning Outcome (4)</b>	<b>Learning Outcome (5)</b>	<b>Weighting (%) of Assessment Element</b>	<b>Timetabled Contact Hours</b>
<b>Combined Total for All Components</b>						<b>100%</b>	<b>4 hours</b>

**Change Control:**

<b>What</b>	<b>When</b>	<b>Who</b>
Further guidance on aggregate regulation and application when completing template	16/01/2020	H McLean
Updated contact hours	14/09/21	H McLean
Updated Student Attendance and Engagement Procedure	19/10/2023	C Winter
Updated UWS Equality, Diversity and Human Rights Code	19/10/2023	C Winter
Guidance Note 23-24 provided	12/12/23	D Taylor
General housekeeping to text across sections.	12/12/23	D Taylor

**Version Number: MD Template 1 (2023-24)**