

**University of the West of Scotland
Module Descriptor**

Session:2024/25

Title of Module: Contemporary Accounting Issues

Code: ACCT10003

SCQF Level: 10
(Scottish Credit and Qualifications Framework)

Credit Points: 20

ECTS: 10
(European Credit Transfer Scheme)

School:

School of Business & Creative Industries

Module Co-ordinator:

Kieran.James

Summary of Module

Your module is designed to introduce you literature on contemporary issues affecting accounting. It will require substantial amounts of reading. Your module should also allow you to develop your research and presentation skills.

This module will not have a prescribed content to be covered each time the module is delivered. It is envisaged that the content will alter each time the module is delivered, reflecting the changing nature of the issues currently being debated in academic accounting and the developing research interests of staff involved in the delivery of the module. There will always be five separate issues, which will be considered in each delivery of the module. As an indicative statement of what these issues could be, the following matters have been considered in the past:

1. Transferable skills in accounting.
2. Business ethics and the financial analyst
3. Principles v. Rules
4. Approaches to learning in accounting students
5. Impression management in annual reports
6. Application of IFRS throughout the European Union
7. XBRL and development of an international accounting taxonomy

You will benefit from the research interests of the teaching team. This module is suitable for delivery overseas.

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)

Paisley:	Ayr:	Dumfries:	Lanarkshire:	London:	Distance/Online Learning:	Other:
✓			✓			

Term(s) for Module Delivery

(Provided viable student numbers permit).

Term 1	Term 2	Term 3
		✓

Learning Outcomes: (maximum of 5 statements)

On successful completion of this module the student will be able to:

- L1. To have developed the ability to research issues of current interest and debate in accounting
- L2. To have developed the ability to prepare, present and defend an academic paper on issues of current interest and debate in accounting
- L3. To have developed a critical understanding of a number of issues of current interest and debate in accounting

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 Level 11. Demonstrate and integrate knowledge and understanding of the 5 topics
Practice: Applied Knowledge and Understanding	SCQF Level 11. Preparation of an examination paper on the allocated topic.
Generic Cognitive skills	SCQF Level 11. Draw on a range of sources in making judgments

Communication, ICT and Numeracy Skills	SCQF Level 11. Numeracy, communication and IT skills developed in all aspects of the module.	
Autonomy, Accountability and Working with others	SCQF Level 11. Group work, which takes account of own and others' roles and responsibilities.	
Pre-requisites:	Before undertaking this module the student should have undertaken the following:	
	Module Code:	Module Title:
	Other:	
Co-requisites	Module Code:	Module Title:

* Indicates that module descriptor is not published.

Learning and Teaching	
<p>This module is designed to introduce you to the extant literature on some contemporary issues affecting accounting and finance. A total of five topics (issues) will be delivered by research-active professors and lecturers. The module allows you to further develop their research and presentation skills.</p> <p>Support for this module is provided via aula, UWS's virtual learning environment, which holds module handbook, lecture slides, and journal articles.</p>	
Learning Activities	Student Learning Hours (Normally totalling 200 hours): (Note: Learning hours include both contact hours and hours spent on other learning activities)
During completion of this module, the learning activities undertaken to achieve the module learning outcomes are stated below:	
Lecture/Core Content Delivery	15
Tutorial/Synchronous Support Activity	21
Examination	164
Independent Study	200 Hours Total
	200 Hours Total
**Indicative Resources: (eg. Core text, journals, internet access)	
<p>There are no prescribed reading texts. For each issue to be considered within the module, you will be guided to 5 or 6 relevant articles in the academic literature. It will be stressed that the referred articles should be viewed only as a starting point and that there will be an expectation that you will conduct further research into the academic literature for each element of the module.</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)

Engagement Requirements

In line with the Academic Engagement and Attendance 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 Moodle, and complete assessments and submit these on time.

Supplemental Information

Programme Board	Accounting, Finance and Law
Assessment Results (Pass/Fail)	Yes
Subject Panel	Accounting, Finance & Law
Moderator	James Johnston
External Examiner	S Gad
Accreditation Details	This module contributes to the exemptions from various professional exams attributable to the Bachelor of Accounting Degree. Contact School for current details.
Changes/Version Number	2.09

Assessment: (also refer to Assessment Outcomes Grids below)

Individual Essay worth 80% of the final marks.

Presentation worth 20% of the final marks.

Assessment Outcome Grids (Footnote A.)

Assessment Type (Footnote B.)	Learning Outcome (1)	Learning Outcome (2)	Learning Outcome (3)	Weighting (%) of Assessment Element	Timetabled Contact Hours
Essay	✓	✓	✓	80%	0
Presentation	✓	✓	✓	20%	1

Footnotes

A. Referred to within Assessment Section above

B. Identified in the Learning Outcome Section above

Note(s):

1. More than one assessment method can be used to assess individual learning outcomes.
2. Schools are responsible for determining student contact hours. Please refer to University Policy on contact hours (extract contained within section 10 of the Module Descriptor guidance note).
This will normally be variable across Schools, dependent on Programmes &/or Professional requirements.

Equality and Diversity

This module is appropriate for any student.

[UWS Equality and Diversity Policy](#)

To complete this module successfully, access to appropriate ICT facilities will be required to enable the student to engage with Aula for lecture notes, tutorial questions, additional study materials. In addition, the student would normally be required to undertake a two hour, closed book, hand-written exam. Where identified, appropriate arrangements will be made for additional assessment time and facilities.

(N.B. Every effort will be made by the University to accommodate any equality and diversity issues brought to the attention of the School)