

# Module Study Guide

Academic Year 2020–2021

AC40034E – Computer Skills for Accountants

Level: 4

Credits: 20

**Academic Partners:** Cyprus Institute of Marketing, UWL-RAK Branch Campus (UAE), Hunan University of Technology and Business (China)

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# 1 Module overview

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## 1.1 Introduction

We have introduced UWLFlex – our new, online, flexible learning platform.

UWLFlex has been designed to complement face-to-face learning and build on our reputation for excellence in teaching, learning and student support. We will be able to deliver a University experience that is more collaborative, active, and relevant for an increasingly digital world thus enabling us to provide you with an improved student experience. UWLFlex will provide you with an enhanced range of online tools, to help facilitate your learning whether this takes place primarily on site or online.

## 1.2 Module summary content and aims

Welcome to this Level 4 module: Computer Skills for Accountants! This is a core module for the BA (Hons) Accounting and Finance, which is an ACCA-accredited course.

### **Aims of the module:**

This module aims to introduce you to the principles and techniques of spreadsheet modelling and to enable you to acquire the skills to apply these in an accounting context. You will also be introduced to the principles of business information systems and basics of computerised accounting software.

This module would form the basis for the L6 optional module of Financial Modelling.

### **Topics covered:**

1. Principles of spreadsheet design and modelling
2. Screen components
3. Entering and editing data
4. Formatting
5. Formulas and functions
6. Charts
7. Cell referencing (relative, absolute, mixed)
8. Data tables
9. Principles of business information systems
10. Introduction to computerised accounting software

## **Expectations**

### **What to expect from your tutor**

#### **1. Guidance and support**

Your tutor will provide you with academic guidance and will help you reflect on your academic progress so that you get the most out of your studies. Your tutor and student support team will also provide advice on the wider network of specialist student support services at the University to help you have the best possible experience during your studies.

#### **2. Confidentiality**

Some information may be sensitive. Although it may be necessary to consult colleagues, University staff will treat such information as confidential and will limit disclosures to the minimum necessary.

#### **3. Assessment marks and summative feedback**

Assessment marks and summative feedback will be given within 3 working weeks from the assessment submission deadline.

### **What is expected of you as a tutee**

#### **1. Engagement**

You are expected to attend all the classes and seminars and be punctual. You will get the most out of your support by working in partnership with your tutor and student support team. This is a two-way process and by taking part in it fully you will gain more benefits from your experience at the University. You are therefore, expected to actively participate and engage in class activities and inform the tutor by e-mail when and if you are unable to attend any classes.

#### **2. Preparation**

You are expected to read any preparation material / attempt any practice questions prior to lectures/seminars as per instructions given.

#### **3. Professional conduct**

You are expected to behave professionally in classes and not cause any disruption that might affect other students' learning. You are also expected to communicate with your tutors in a professional manner.

#### **4. Attempt all assessments**

You are expected to attempt all assessments by the submission deadline unless there are extenuating circumstances (in which case please contact your Course Leader for extension request or mitigation claim prior to the assessment deadline).

## 1.3 Learning outcomes to be assessed

LO1. Demonstrate a detailed knowledge and understanding of the Microsoft Excel spreadsheet package.

LO2. Create robust and flexible spreadsheet models from basic financial information provided.

LO3a Extract relevant and significant information from models and present it clearly.

LO3b Interpret such information correctly to demonstrate understanding.

LO4. Set up a company on a computerised accounting package and record a range of transactions.

LO5. Produce appropriate reports using a computerised accounting package.

LO6. Demonstrate an understanding of the costs and benefits of a computerised accounting package for a small business.

LO7 Demonstrate knowledge of the principles of business information systems.

## 1.4 Indicative Contact Hours

Teaching Contact Hours	42 hours
Independent Study Hours	158 hours
Total Learning Hours	200 hours

## 2 Assessment and feedback

### 2.1 Summative assessment grid

Type of Assessment	Word Count or equivalent	Threshold (if Professional Body-PSRB applies)	Weighting	Pass Mark	Indicative Submission week	Method of Submission & Date of Feedback (refer to BB)
Practical Skills Assessment	N/A	35%	100%	40	Week 15	Via Blackboard;  Results within 15 working days

#### Assessment Support

Assessment (insert below type of assessment as per the table above)	Teaching Weeks in which Assessment Support Takes Place (enter each week no. in a new row)	Outline of Type and Form of Assessment Support to be Provided	Student Preparation Required Prior to or After the Support Session	How will the Support Session to be Delivered
A1:	Weeks 1-14	Excel exercises	Practice Excel functions and formulae	Seminars

### 2.2 Assessment brief including criteria mapped to learning outcomes

#### Assessment 1: Practical Skills Assessment

- This would be an individual assignment.
- Learning outcomes tested: Excel exercises 1,2,7
- File format: MS Excel
- Submission: Via Turnitin on Blackboard
- Please save the file as <your student ID>\_CSA (E.g.: 21235400\_CSA)

**Assessment brief:**

<b>Assignment 1:</b>	<b>Excel task</b>
	<p>P&amp;G's revenue from each of its sectors from 2012-2014 in £ <b>millions</b> are as follows:</p> <ul style="list-style-type: none"><li>• 2012: Personal care – 50.3; Home care – 20.1; Foods – 17.3; Refreshments – 11.1</li><li>• 2013: Personal care – 30.2; Home care – 15.1; Foods – 10.3; Refreshments – 13.0</li><li>• 2014: Personal care – 10.7; Home care – 5.5; Foods – 22.3; Refreshments – 10.3</li><li>• Total expenses in £ millions were as follows:</li><li>• 2012 = 68.15</li><li>• 2013 = 52.07</li><li>• 2014 = 35.30</li></ul> <p>Projected revenue for 2015 is as follows:</p> <ul style="list-style-type: none"><li>• Personal care – 25% increase from 2014</li><li>• Home care – 7% decrease from 2014</li><li>• Foods – 3.2% increase from 2014</li><li>• Refreshments – 35.2% increase from 2014</li><li>• Profits for 2015 is expected to decrease by 44% due to additional marketing costs in respect of a new product that will be launched under the refreshments category.</li></ul> <p>The revenue earned by its largest competitor Unilever in <b>USD</b> millions were as follows: 2012 – 79.2; 2013 – 71.1; 2014 – 45.5</p>
<b>Required: Task 1 – P&amp;G Profit/Loss (65 marks)</b>	
	<ul style="list-style-type: none"><li>(i) Enter the revenue and expense data provided for P&amp;G from 2012-2014 in an Excel Worksheet (15 marks)</li><li>(ii) Calculate the forecasted sector revenue and profit for 2015 using the information provided (10 marks)</li><li>(iii) Using appropriate formula, calculate the total revenue and profit/loss for all the years (14 marks)</li><li>(iv) Calculate the forecasted expenses for 2015 (1 mark)</li></ul>



	<ul style="list-style-type: none"> <li>(v) Using the appropriate function, calculate average revenue across all sectors for each year (8 marks)</li> <li>(vi) Using the appropriate function, calculate the highest revenue-generating sector for each year (8 marks)</li> <li>(vii) Round off all numbers to two decimal points (1 mark)</li> <li>(viii) Adjust the height of all rows in this table to 1.0 cm (1 mark)</li> <li>(ix) Middle align the data in all the cells (1 mark)</li> <li>(x) Briefly comment on P&amp;G's profitability over the period, including the forecasted figures (2 marks)</li> <li>(xi) Briefly explain your findings in (v) above (3 marks)</li> <li>(xii) Briefly explain your findings in (vi) above (1 mark)</li> </ul>
<b>Task 2 – P&amp;G Revenue Breakdown (10 marks)</b>	
	<ul style="list-style-type: none"> <li>(i) Create a separate table which shows both the sector revenue for 2015, and the sector revenue as a percentage of total revenue for 2015. Use appropriate formula and ensure that the figures in the revenue column are linked to the data in the table in Task 1 (6 marks)</li> <li>(ii) Using a suitable graph, show the revenue breakdown per sector for 2015 (2 marks)</li> <li>(iii) Insert an appropriate chart title, with data labels on the inside end indicating the category name and percentage (2 marks)</li> </ul>
<b>Task 3 - Revenue Comparison between P&amp;G and Unilever (15 marks)</b>	
	<ul style="list-style-type: none"> <li>(i) Create a new table and include P&amp;G's total revenue from 2012-2014 by linking the data to the table in Task 1 (3 marks)</li> <li>(ii) In the same table, include Unilever's revenue data, by converting it from USD to Pounds. The exchange rate to be taken is 1 USD: 0.72 Pounds (6 marks)</li> <li>(iii) Using a suitable graph, compare the revenue earned by P&amp;G and Unilever from 2012-2014 (2 marks)</li> <li>(iv) Insert an appropriate chart title, with data labels on the outside end, a legend on the right side, X axis label to read as 'Years', and Y axis label to read as 'Revenue' (4 marks)</li> </ul>
<b>Task 4 (10 marks)</b>	

	(i) Re-name Sheet 1 as PG and Unilever (2 marks) (ii) Font type – Arial (1 mark) (iii) Font size – 12.5 (1 mark) (iv) Centre align all the cells containing numbers and headings (1 mark) (v) Clear headings for each task (3 marks) (vi) Overall presentation, layout and neatness (2 marks)
Total	100 marks (100% weightage on final mark)

### Explanation of grades:

<30%: Failure to demonstrate knowledge and understanding of MS Excel, failure to create flexible spreadsheet models using the information provided and failure to interpret the results.

30-39%: Poor execution of the tasks specified. Little or no use of formula, multiple errors, poor layout, formatting and interpretation of results.

40-49%: Reasonable attempts at all tasks specified, showing an awareness of the use of spreadsheet formula, and have shown some appreciation of the meaning of the results.

50-59%: Satisfactory understanding of Excel. Very few mistakes with clear formatting and use of formula. Results have been interpreted.

60-69%: Good execution of tasks specified, the spreadsheet to be virtually error free with appropriate formula, and the report should demonstrate a firm grasp of the results with a correct interpretation thereof. Layouts and formatting will also be very clear.

70% and above: Outstanding level of understanding of spreadsheet modelling. All tasks would be carried out in full using appropriate formula and functions and the spreadsheet will be error free. All data tables should be clearly presented. You will have demonstrated an excellent understanding and interpretation of the results.

For guidance on online submission of assignments, including how to submit and how to access online feedback, please refer to the UWL Blackboard student-help pages at: [uwل.ac.uk/blackboardhelp](http://uwل.ac.uk/blackboardhelp)

## 2.3 Learning materials

The reading list for this module is available on Blackboard in the module area and online by searching [uwl.rl.talis.com](http://uwl.rl.talis.com). This shows real-time availability of books in the library and provides direct links to online resources, recommended by your lecturer.

**Remember to log into Blackboard daily to receive all the latest news and support available at your module sites!**

Subject guides ([subject-guides-libguides](#)) are also available to help you find relevant information for assignments, with contact details of the Academic Support Librarian for your School.

### Essential Reading

- Bocij, P. & Greasley, A. & Hickie, S. (2008) Business Information Systems. (4th ed). FT/Prentice Hall.
- Jessup, L & Valacich, J, 2009, Information Systems Today, 4/e, Prentice Hall (ISBN 9780138157623)
- Romney, M. B., Steinbart, P. J., & Cushing, B. E. (2000). Accounting information systems. Upper Saddle River, NJ: Prentice Hall.
- Willis, V.F., 2016. A model for teaching technology: Using Excel in an accounting information systems course.

### Recommended Reading

- McFedries, P., 2019. *Microsoft Excel 2019 Formulas and Functions (Business Skills)*. Pearson
- Mayes, T., 2014. *Financial Analysis with MS Excel*. Ohio: South Western Cengage Learning

### Other learning resources

- Use of business journals
- IT articles in national newspapers. E.g.: The Times
- Or their web sites Financial Times
- The Guardian
- Daily Telegraph
- The Independent
- IT and business articles on [www.bbc.co.uk](http://www.bbc.co.uk)
- Internet sources – examples: [www.dti.gov.uk](http://www.dti.gov.uk)
- [www.businesslink.gov.uk](http://www.businesslink.gov.uk)
- [www.dell.co.uk](http://www.dell.co.uk)
- [www.microsoft.com](http://www.microsoft.com)
- [www.prenhall.com](http://www.prenhall.com)

## 3 Things you need to know

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### 3.1 Engagement

Teaching at UWL during the academic year 2020-21 will be conducted using the UWLFlex model and may involve a range of on site and online teaching and learning activities. Whether you are engaging with teaching and learning activities on site or via the UWL Virtual Learning Environment, we expect the same level of commitment and engagement from you. If you are unable to attend scheduled on site or online activities or complete activities in the time frames set out, you should let your tutors know. You should aim to stick to assessment deadlines; if you are concerned that you will not be able to complete your assessments on time, you should talk to your tutors. Your engagement, whether online or on site, will be tracked and if we see that you are not engaging, we will get in contact with you. However, we encourage you to let us know if you are struggling so we can work with you to find solutions and get you back on track as soon as possible. Give yourself the best possible chance to succeed by engaging with the full range of learning and teaching activities available to you.

All students should refer to the [Attendance and Engagement Monitoring Policy](#) particularly if your course is accredited by a professional body, or if you are an International student on a Tier-4 visa, or a student on an Apprenticeship course which have additional requirements.

### 3.2 Need help, just ask

The University recognises that there are times when you may encounter difficulties during your course of study and provisions are made to help you. If you are struggling with meeting deadlines please talk to us, whether it's your course/module leader, personal tutor or any member of staff, speak to them so they can get you the support you need to succeed. You can extend your deadline if you have a good reason why you are not able to submit a piece of coursework on time, [apply online for an extension](#) before your deadline. An extension will allow you an extra 10 working days. If an extension is not sufficient and circumstances beyond your control are preventing you from completing your assessment, then you can, [apply online for mitigation](#).

Please remember late submission without extension or mitigation will result in penalties depending on how late it is, see University [Academic Regulations](#).

You are reminded that the University applies penalties to students who commit an academic offence, in which case the [Academic Offences Regulations](#) will be used to deal with any cases of academic misconduct including examination offences, plagiarism and other means of cheating to obtain an advantage.

You are encouraged to seek advice from the Students' Union Advice Service; [UWLSU](#) support you with all aspects of your academic experience by providing advice and guidance to ensure you are fully informed of the academic regulations set out by the University as well as advocate for student views.

You are expected to behave in line with UWL expectations, irrespective of whether your interactions with staff and other students are in person or online. As you will be engaging with others online and a range of online materials, it is important to consider how to stay safe online and ensure your communications are secure and appropriate. If you have any questions about how to manage your online UWL activities, please contact your module leader.

If you have an issue about the module, you should speak to your Module Leader or Course Leader

informally in the first instance. Your Course Representative can also raise your concerns at Course Committees, which take place each semester. If you are unable to resolve it informally, you should refer to the Complaints Procedure which is outlined in the [student handbook](#) and consult the Students' Union about it. The University aims to ensure that issues are resolved informally as quickly as possible to have minimum impact on your studies.

### 3.3 Getting support for your studies

Throughout your course of study, you will have access to a wide variety of sources of support depending on your individual circumstances and needs. Your first point of call for getting general academic support is your Personal Tutor. As well as approaching your Module Leader with any questions specifically related to your module and your Course Leader with questions on your Course, do contact your Personal Tutor or Apprenticeship Support Link Tutor for academic advice in relation to your studies and your academic development.

Apart from the University-wide support framework, which encompasses the Module Leaders, Course Leader, the Subject Librarian, and your Course Administrator, you will also have at your disposal the UWL Engagement Team. The Engagement Team offers One-to-One Academic Support opportunities and Academic Skills Workshops throughout the year, helping you to develop skills relevant to your degree. Workshops include for instance Essay Planning and Writing; Critical Thinking; Reflective Writing; Group Work and Presentation Skills. Maths Support and English Language Support opportunities are available too. For more information email or to register for weekly updates email [Academic.Support@uwl.ac.uk](mailto:Academic.Support@uwl.ac.uk) or you can visit our website to find out more about the support offered by the Engagement Team, such as Peer Mentoring or online academic skills resources at: [uwl.ac.uk/current-students/support-current-students/academic-support](http://uwl.ac.uk/current-students/support-current-students/academic-support)

### 3.4 Student support

In addition to the support listed in the previous section, there is also more help offered by UWL Student Support Services. These are located in The Street at St Mary's Road, Ealing campus, but offer drop-in sessions at all UWL sites. They offer a wide range of support and advice services consisting of Student Advice, and Funding & Immigration advice; Careers; Counselling; Disability/Mental Health; Inter-faith Advisor; Placement & Employment; Volunteering; Student Welfare; and Scholarships and Bursaries.

Contact Student Services (general) for more information at [studentservices@uwl.ac.uk](mailto:studentservices@uwl.ac.uk) or call 020 8231 2345.

### 3.5 Module evaluation – have your say!

Towards the end of the module you will be invited to provide some anonymous feedback to the Module Leader through an online survey. This is your opportunity to give some direct feedback about the module through a series of questions and free text. Your constructive feedback will help the Module Leader and teaching team to understand the module experience from your perspective and helps inform the development of the module. At the end of the survey period, a response to the survey will be available on Blackboard so that you can see exactly how your voice has been heard.

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