

**This Version is No Longer Current**  
 The latest version of this module is available [here](#)

## MODULE DESCRIPTOR

### Module Title

Finance for Business Decisions

Reference	BS2201	Version	12
Created	February 2023	SCQF Level	SCQF 8
Approved	July 2019	SCQF Points	15
Amended	June 2023	ECTS Points	7.5

### Aims of Module

To provide students with the ability to apply and evaluate theories, concepts and techniques of business finance within the context of the financial decision-making process.

### Learning Outcomes for Module

On completion of this module, students are expected to be able to:

- 1 Interpret the key financial statements of business.
- 2 Apply management techniques to control the financial operations of a business.
- 3 Assess the nature and function of the main financial markets.
- 4 Analyse the significance of risk to business.

### Indicative Module Content

The analysis of financial information using ratio analysis and models; the capital investment appraisal; the nature and measurement of Risk and Return; financial institutions and markets; the weighted average cost of capital; causes of foreign exchange and interest rate fluctuation and relevant risk hedging techniques; the valuation of business and the range of techniques.

### Module Delivery

Topics are introduced in lectures and developed in tutorials for which students are expected to undertake directed independent learning.

### Indicative Student Workload

	Full Time	Part Time
Contact Hours	36	N/A
Non-Contact Hours	114	N/A
Placement/Work-Based Learning Experience [Notional] Hours	N/A	N/A
TOTAL	150	N/A
<i>Actual Placement hours for professional, statutory or regulatory body</i>		

**ASSESSMENT PLAN**

If a major/minor model is used and box is ticked, % weightings below are indicative only.

**Component 1**

Type: Examination Weighting: 100% Outcomes Assessed: 1, 2, 3, 4  
 Description: Closed book examination.

**MODULE PERFORMANCE DESCRIPTOR****Explanatory Text**

The module is assessed 100% by examination, a minimum of grade D is required to pass the module.

Module Grade	Minimum Requirements to achieve Module Grade:
<b>A</b>	A
<b>B</b>	B
<b>C</b>	C
<b>D</b>	D
<b>E</b>	E
<b>F</b>	F
<b>NS</b>	Non-submission of work by published deadline or non-attendance for examination

**Module Requirements**

Prerequisites for Module None.  
 Corequisites for module None.  
 Precluded Modules None.

**INDICATIVE BIBLIOGRAPHY**

- 1 ATRILL, P., 2020. *Financial management for decision makers*. 9th ed. Harlow: Financial Times Prentice Hall.
- 2 ATRILL, P. and MCLANEY, E., 2021. *Management accounting for decision makers*. 10th ed. Harlow: Pearson.
- 3 MCLANEY, E., 2017. *Business Finance Theory and Practice*. 11th ed. Harlow: Financial Times Prentice Hall.
- 4 PIKE, R., Neale, B., Linsley, P., and Akbar, S., 2019. *Corporate finance and investment: decisions and strategies*. 9th ed. Harlow: Pearson.
- 5 BARROW, C., BARROW, P., and BROWN, R., 2021. *The business plan workbook*. 10th ed. London: Kogan Page.