

MODULE DESCRIPTOR

Module Title

Finance for Business Decisions

Reference	BS2201	Version	13
Created	December 2023	SCQF Level	SCQF 8
Approved	July 2019	SCQF Points	15
Amended	March 2024	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 Discuss the significance of risk to business.
- 5 Understand pertinent sustainability, environmental and social challenges and their interaction with financial decisions.

Indicative Module Content

The analysis of financial information using ratio analysis and models; the capital investment appraisal using financial, non-financial and sustainability factors; 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
Actual Placement hours for professional, statutory or regulatory body		

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, 5
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:
A	A
B	B
C	C
D	D
E	E
F	F
NS	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.