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MODULE DESCRIPTOR

Module Title

Finance for Business Decisions

Reference	BS2201	Version	8
Created	February 2017	SCQF Level	SCQF 8
Approved	June 2013	SCQF Points	15
Amended	August 2017	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 Assess the nature and function of the main financial markets.
- 2 Analyse and interpret the key financial statements of business.
- 3 Analyse and evaluate the significance of risk to business.
- 4 Demonstrate how management techniques can be used to control the financial operations of a business.

Indicative Module Content

The financial markets environment; the key drivers and outcomes of the Income, Balance Sheet and Cash Flow Statements; the analysis of financial information using ratio analysis and models; the nature and measurement of Risk and Return; the financial planning process and pro forma statements; the Capital Investment Decision, including the Time Value of Money and project evaluation; the Capital Funding Decision, including the Capital Structure and Cost and the alternative sources of funds; the Working Capital Decision, including its nature, measurement and financing; the Liquidity Decision, including cash budgeting and Managing Stock, Receivables and Payables; the International Decision, including collection of foreign payments, financing foreign trade, foreign exchange and currency risk; the Valuation of Business and the range of techniques.

Module Delivery

The module is delivered either: full time via lectures, tutorials, exercises and directed learning in which the student will undertake independent research for tutorial preparation; or: blended delivery, with core content provided online and learning consolidated at workshops.

Indicative Student Workload

	Full Time	Part Time
Contact Hours	36	10
Non-Contact Hours	114	140
Placement/Work-Based Learning Experience [Notional] Hours	N/A	N/A
TOTAL	150	150
<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:	20%	Outcomes Assessed:	1, 2, 3, 4
Description:	Closed book class test during the semester				

Component 2

Type:	Examination	Weighting:	80%	Outcomes Assessed:	1, 2, 3, 4
Description:	Closed book examination at the end of the semester				

MODULE PERFORMANCE DESCRIPTOR**Explanatory Text**

The Module is assessed by two components: C1 - Class test - 20% weighting. C2 - Examination - 80% weighting. Module Pass Mark = Grade D (40%)

Module Grade	Minimum Requirements to achieve Module Grade:
A	At least 70% on weighted aggregate and at least 35% in each component
B	At least 60% on weighted aggregate and at least 35% in each component
C	At least 50% on weighted aggregate and at least 35% in each component
D	At least 40% on weighted aggregate and at least 35% in each component
E	At least 35% on weighted aggregate
F	Less than 35% on weighted aggregate
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.