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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:
<b>A</b>	At least 70% on weighted aggregate and at least 35% in each component
<b>B</b>	At least 60% on weighted aggregate and at least 35% in each component
<b>C</b>	At least 50% on weighted aggregate and at least 35% in each component
<b>D</b>	At least 40% on weighted aggregate and at least 35% in each component
<b>E</b>	At least 35% on weighted aggregate
<b>F</b>	Less than 35% on weighted aggregate
<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.