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MODULE DESCRIPTOR

Module Title

Business Operations - Financial

Reference	BS2382	Version	2
Created	February 2017	SCQF Level	SCQF 8
Approved	May 2014	SCQF Points	10
Amended	August 2017	ECTS Points	5

Aims of Module

To demonstrate knowledge of financial regulations, the preparation of financial statements and how the information contained in them can be applied.

Learning Outcomes for Module

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

- 1 Analyse and evaluate the principles of financial accounting.
- 2 Apply knowledge and understanding of financial regulations and statements of individual organisations and groups.
- 3 Demonstrate the ability to effectively communicate an understanding of financial accounting.

Indicative Module Content

Company financial statements; ethics and regulations; group accounts; taxation; issues in recognition and measurement; analysis and interpretation of financial statements.

Module Delivery

The mode of delivery is Distance Learning - with a focus on the use of interactive online activities such as forums and chat rooms.

Indicative Student Workload

	Full Time	Part Time
Contact Hours	4	4
Non-Contact Hours	96	96
Placement/Work-Based Learning Experience [Notional] Hours	N/A	N/A
TOTAL	100	100
<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: Coursework Weighting: 100% Outcomes Assessed: 1, 2, 3
 Description:

MODULE PERFORMANCE DESCRIPTOR**Explanatory Text**

The module is assessed by one component: C1 - Coursework - 100% weighting. Module Pass Mark = Grade D (40%)

Module Grade	Minimum Requirements to achieve Module Grade:
A	70% or above
B	60% - 69%
C	50% - 59%
D	40% - 49%
E	35% - 39%
F	0% - 34%
NS	Non-submission of work by published deadline or non-attendance for examination

Module Requirements

Prerequisites for Module	To have passed the relevant first year modules or equivalent.
Corequisites for module	None.
Precluded Modules	None.

INDICATIVE BIBLIOGRAPHY

- 1 *ELLIOTT, B. and ELLIOTT, J., 2017. *Financial accounting and reporting*. Harlow: Pearson.
- 2 *The most recent edition of this text will always be used.
- 3 Relevant journal articles, dependent on the coursework topic.