

This Version is No Longer Current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

MODULE DESCRIPTOR

Module Title

Financial Decision-making

Reference	BS3143	Version	5
Created	February 2017	SCQF Level	SCQF 9
Approved	June 2013	SCQF Points	15
Amended	August 2017	ECTS Points	7.5

Aims of Module

To develop knowledge and understanding of the decision-making process within an accounting context.

Learning Outcomes for Module

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

- 1 Apply accounting standards covered in the module to aid decisions about appropriate accounting treatments.
- 2 Prepare financial projections for an organisation.
- 3 Design, utilise and review spreadsheets for financial projections.
- 4 Communicate clearly in written format.

Indicative Module Content

Projected profit and loss, cash flow and balance sheet, impact of VAT on projections, sensitivity analysis, financial and non-financial indicators. International accounting standards on the following areas: property, plant and equipment; impairment of assets; investment property; government grants; inventories and cash flow statements.

Module Delivery

This module will be delivered using lectures, computer based workshops and tutorials.

Indicative Student Workload

	Full Time	Part Time
Contact Hours	49	49
Non-Contact Hours	101	101
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: 30% Outcomes Assessed: 2, 3, 4
 Description: Class test

Component 2

Type: Examination Weighting: 70% Outcomes Assessed: 1, 4
 Description:

MODULE PERFORMANCE DESCRIPTOR**Explanatory Text**

The Module is assessed by two components: C1 - Coursework - 30% weighting. C2 - Examination - 70% 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	Financial Accounting BS1111 in addition to SCQF7 entry requirements or equivalent.
Corequisites for module	None.
Precluded Modules	None.

INDICATIVE BIBLIOGRAPHY

- 1 ALEXANDER, D., BRITTON, A., JORISSEN, A., HOOGENDOORN, M., VAN MOURIK, C. 2014. *International financial reporting and analysis*. 6th ed. Hampshire: UK Cengage Learning.
- 2 BARROW, C., BARROW, P., and BROWN, R., 2015. *The business plan workbook*. 8th ed. London: Kogan Page.
- 3 ELLIOTT, B. and ELLIOTT, J., 2017. *Financial accounting and reporting*. 18th ed. Harlow: Pearson Education.