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## 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:
<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	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.