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## MODULE DESCRIPTOR

### Module Title

Financial Information and Decision Making

Reference	BSM001	Version	5
Created	April 2017	SCQF Level	SCQF 11
Approved	September 2018	SCQF Points	15
Amended	May 2017	ECTS Points	7.5

### Aims of Module

To develop the ability to identify and evaluate the nature, context and format of the relevant financial information of companies and to analyse such information with respect to appropriate decision making.

### Learning Outcomes for Module

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

- 1 Critically evaluate the relevance of the information in the Income, Balance Sheet, Cash Flow Statements, Notes to the Financial Statements and Stock market data.
- 2 Critically appraise the accounting approach to income and asset value measurement and evaluate the financial reporting environment.
- 3 Identify and interpret the key drivers of Financial Statements, Share Prices of the Company.
- 4 Understand and critically evaluate relevant techniques of analysis to the above Financial Information, noting their main sources in order to make key decisions

### Indicative Module Content

Structure and Content of Income, Balance Sheet and Cash Flow Statement, noting difference of focus in operation of business income and asset measurement; the financial reporting environment, relevance of Profit Levels, Assets, Liabilities, Net Book Value and Cash Flows plus Balances to performance of business; Key Drivers of Revenues, Costs Expenses, Interest and Tax plus Fixes Assets, Net Current Assets and Long Term Debt plus Operational, Investment, Financing Cash Flows; Ratio and Dupont Analysis, Z Scores, Value Added and Sustainable Growth; Stock Market Data

### Module Delivery

The module will be delivered by formal lectures and tutorial exercises.

**Indicative Student Workload**

	Full Time	Part Time
Contact Hours	36	36
Non-Contact Hours	114	114
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:	100%	Outcomes Assessed:	1, 2, 3, 4
Description:	Final written examination				

**MODULE PERFORMANCE DESCRIPTOR****Explanatory Text**

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

Module Grade	Minimum Requirements to achieve Module Grade:
<b>A</b>	70% or above
<b>B</b>	60% - 69%
<b>C</b>	50% - 59%
<b>D</b>	40% - 49%
<b>E</b>	35% - 39%
<b>F</b>	0% - 34%
<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. and McLANEY, E., 2022. *Financial accounting for decision makers*. 10th ed. Harlow: Pearson.
- 2 DYSON, J.R. and FRANKLIN, E., 2022. *Accounting for non-accounting students*. 12th ed. Harlow: Pearson.
- 3 ELLIOTT, J. and Elliott, B., 2022. *Financial Accounting and Reporting*. 12th ed. Harlow: Pearson.