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MODULE DESCRIPTOR

Module Title

Financial Information and Decision Making

Reference	BSM001	Version	6
Created	March 2019	SCQF Level	SCQF 11
Approved	July 2019	SCQF Points	15
Amended	July 2019	ECTS Points	7.5

Aims of Module

To enable students to understand and evaluate financial reporting practices and analyse financial accounting information for business decision making.

Learning Outcomes for Module

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

- 1 Demonstrate understanding of the nature and content of published financial statements.
- 2 Interpret key financial statements using detailed ratio analysis.
- 3 Evaluate the relevance of the information in key financial statements and stock market data.
- 4 Critically discuss the limitations of financial information and alternative measures of financial performance.
- 5 Appraise current issues and developments in financial reporting.

Indicative Module Content

Nature and content of published financial statements; interpretation of financial statements; ratio analysis; stock market data; limitations of financial information; developments in reporting practices; earnings management; alternative measures of financial performance; current issues in financial reporting.

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, 5
 Description: Closed book 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:
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	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.