

MODULE DESCRIPTOR

Module Title

Financial Information and Decision Making

Reference	BSM001	Version	9
Created	January 2024	SCQF Level	SCQF 11
Approved	July 2019	SCQF Points	15
Amended	March 2024	ECTS Points	7.5

Aims of Module

To enable students to understand 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 Analyse key financial statements using detailed ratio analysis, including ratios peculiar to specific industries.
- 2 Critically appraise the limitations of financial statements
- 3 Critically evaluate the quality of Sustainability Reporting

Indicative Module Content

Nature and content of published financial statements; interpretation of financial statements; ratio analysis; limitations of financial information in a traditional financial accounting context; developments in reporting practices; sustainability reporting frameworks

Module Delivery

On Campus Mode: The module is delivered by on campus lectures, interactive work and case study tutorials and directed self-study. Online Mode: The module is delivered in online mode by directed self-study materials for asynchronous learning, supported by synchronous online tutorials.

Indicative Student Workload

	Full Time	Part Time
Contact Hours	30	30
Non-Contact Hours	120	120
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: Coursework Weighting: 100% Outcomes Assessed: 1, 2, 3
 Description: Report

MODULE PERFORMANCE DESCRIPTOR**Explanatory Text**

Component 1 comprises 100% of the module grade. To pass the module, a D grade is required.

Module Grade	Minimum Requirements to achieve Module Grade:
A	A
B	B
C	C
D	D
E	E
F	F
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.