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MODULE DESCRIPTOR

Module Title

Financial and Management Accounting

Reference	BSM013	Version	9
Created	March 2018	SCQF Level	SCQF 11
Approved	May 2017	SCQF Points	15
Amended	June 2018	ECTS Points	7.5

Aims of Module

To provide managers with the conceptual understanding, skills and analytical techniques to take effective decisions and control financial resources.

Learning Outcomes for Module

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

- 1 Source and critically assess a range of financial information.
- 2 Apply a range of financial techniques in support of financial analysis and decision making.
- 3 Apply a range of financial techniques for the effective allocation and control of financial resources.

Indicative Module Content

The financial environment. Information sources and decision-makers' needs: sources of financial information, overview of published accounts. Budget allocation and control systems, behavioural issues in effective budget management, working capital management. Short-term decisions: relevant costs, cost behaviour, cost drivers and cost prediction techniques, CVP, pricing decisions. Long term decisions: capital investment appraisal, DCF tools, capital structure, WACC, risk return.

Module Delivery

The module is delivered through a mix of interactive teaching sessions including lectures, tutorials, case studies and group work. The module is delivered in Distance Learning Mode by self-directed learning from web-based materials, supported by seminars and/or online tutorial support.

Indicative Student Workload

	Full Time	Part Time
Contact Hours	53	41
Non-Contact Hours	97	109
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
 Description: Timed computer 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	40% - 49% 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 MCLANEY, E.J. and ATRILL, P., 2016. *Accounting and finance: an introduction*. 8th ed. Harlow: FT Prentice Hall. *ebook*
- 2 PIKE, R., NEALE, B. and LINSLEY, P., 2015. *Corporate finance and investment: decisions and strategies*. 8th ed. Harlow: Pearson Education Ltd. *ebook*
- 3 DYSON, J.R., 2010. *Accounting for non-accounting students*. 8th ed. London: FT Prentice Hall. *ebook*