

<b>Module Title</b> <b>Finance For Managers</b>	Reference BSM017 SCQF            SCQF Level            11 SCQF Points    15 ECTS Points    7.5 Created    May 2002
<b>Keywords</b> Finance, Shareholder Value, Investment Appraisal, Costing, Pricing, Capital Structure, Gearing, Investment Appraisal, Working Capital, Financial Analysis	Approved    August 2013 Amended July 2015 Version No.    11

## **This Version is No Longer Current**

The latest version of this module is available [here](#)

### **Prerequisites for Module**

None in addition to course entry qualifications or equivalent.

### **Corequisite Modules**

None.

### **Precluded Modules**

None.

### **Aims of Module**

To provide 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:

### **Mode of Delivery**

This 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 learning materials, supported by seminars and/or on-line tutorial support.

### **Assessment Plan**

	Learning Outcomes Assessed
Component 1	1,2,3

The component will take

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.

### Indicative Student Workload

	Full Time	Part Time	Distance Learning
<i>Contact Hours</i>			
Assessment	10	10	10
Lectures/Seminars	36	36	6
<i>Directed Study</i>			
Directed Study	64	64	94
<i>Private Study</i>			
Private study	40	40	40

the form of a coursework.

### Indicative Bibliography

1. DYSON, J.R., 2020. *Accounting for non-accounting students*. 10th ed. Harlow: Pearson. *ebook*
2. MCLANEY, E.J. and ATRILL, P., 2023. *Accounting and finance: an introduction*. 11th ed. Harlow: Pearson. *ebook*
3. WEETMAN, P., 2019. *Management accounting*. 8th ed. Upper Saddle River: Pearson. *ebook*
4. ATRILL, P. and MCLANEY, E.J., 2022. *Accounting and finance for non-specialists*. 12th ed. Harlow: Pearson. *ebook*
5. GOWTHORPE, C., 2021. *Business Accounting and Finance*. 5th ed. Andover: Cengage Learning EMEA. *ebook*