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MODULE DESCRIPTOR

Module Title

Finance For Managers

Reference	BSM017	Version	14
Created	August 2021	SCQF Level	SCQF 11
Approved	September 2018	SCQF Points	15
Amended	August 2021	ECTS Points	7.5

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:

- 1 Source and critically assess a range of financial information.
- 2 Critically interpret key financial statements using detailed ratio analysis, including ratios peculiar to specific industries.
- 3 Apply a range of financial techniques for the effective allocation and control of financial resources.
- 4 Discuss and appraise the characteristics of a range of financial tools relevant to managers.

Indicative Module Content

The financial environment. Information sources and decision-makers' needs: sources of financial information, overview of published accounts, interpreting financial information. Budget allocation and control systems: budget process, methods of budgeting and forecasting, 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, consideration of risk.

Module Delivery

This module is delivered through a mix of interactive teaching sessions including lectures, tutorials, case studies and group work in both on-campus and distance learning formats.

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
Actual Placement hours for professional, statutory or regulatory body		

ASSESSMENT PLAN

If a major/minor model is used and box is ticked, % weightings below are indicative only.

Component 1

Type:	Coursework	Weighting:	80%	Outcomes Assessed:	1, 2, 3
Description:	Individual piece of written coursework				

Component 2

Type:	Coursework	Weighting:	20%	Outcomes Assessed:	4
Description:	Individual portfolio				

MODULE PERFORMANCE DESCRIPTOR**Explanatory Text**

The calculation of the overall grade for this module is based on 80% weighting of C1(vertical axis) and 20% weighting of C2 (horizontal axis) components. An overall minimum grade D is required to pass the module.

		Coursework:						
		A	B	C	D	E	F	NS
Coursework:	A	A	A	A	B	B	E	
	B	B	B	B	B	C	E	
	C	B	C	C	C	D	E	
	D	C	C	D	D	D	E	
	E	D	D	D	E	E	E	
	F	E	E	E	F	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 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. *eboc ebook*