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## MODULE DESCRIPTOR

### Module Title

Finance and Accounting for Managers

Reference	BSM219	Version	1
Created	January 2020	SCQF Level	SCQF 11
Approved	May 2017	SCQF Points	15
Amended	June 2018	ECTS Points	7.5

### Aims of Module

To provide students with the conceptual understanding, skills and analytical techniques to take effective accounting and corporate financial management decisions.

### 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 Estimate firm's weighted average cost of capital to evaluate its capital structure.
- 4 Understand the main drivers behind firm value.
- 5 Critically assess the theoretical and practical aspects of firm's dividend policy.

### Indicative Module Content

The financial environment and overview of financial statements; budgetary control systems; working capital management; short term financial decisions; CVP; capital investment appraisal; firm's risk profiling; estimation of weighted average cost of capital; optimal capital structure; firm value models; shareholder value analysis; firm's payout policy.

### 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.

<b>Indicative Student Workload</b>	Full Time	Part Time
Contact Hours	36	36
Non-Contact Hours	114	114
Placement/Work-Based Learning Experience [Notional] Hours	N/A	N/A
<b>TOTAL</b>	<b>150</b>	<b>150</b>
<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: 50% Outcomes Assessed: 1, 2  
 Description: Timed computer examination

### Component 2

Type: Coursework Weighting: 50% Outcomes Assessed: 3, 4, 5  
 Description: Individual coursework involving critical evaluation and analysis of corporate financial management issues and decisions.

## MODULE PERFORMANCE DESCRIPTOR

### Explanatory Text

The module is assessed by two components: C1 - Examination - 50% weighting. C2 - Coursework - 50% weighting. Module Pass Mark = Grade D (40%)

Module Grade	Minimum Requirements to achieve Module Grade:
<b>A</b>	70% or above on aggregate and at least 40% in each component
<b>B</b>	60% - 69% on aggregate and at least 40% in each component
<b>C</b>	50% - 59% on aggregate and at least 40% in each component
<b>D</b>	40% - 49% on aggregate and at least 40% in each component
<b>E</b>	35% - 39% on aggregate
<b>F</b>	0% - 34% on aggregate
<b>NS</b>	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 ARNOLD, G., and LEWIS, D., 2019. *Corporate financial management*. 6th ed. Harlow, England: Pearson.
- 2 ATRILL, P. AND MCLANEY, E.J., 2021. *Management Accounting for Decision Makers*. 10th ed. Harlow, England: Pearson.
- 3 BERK, J.B. and DeMARZO, P.M., 2023. *Corporate finance*. 6th ed. Harlow, England: Pearson.
- 4 BREALEY, R.A., MYERS, S.C. and ALLEN, F., 2023. *Principles of corporate finance*. 14th ed. New York: McGraw-Hill.
- 5 DAMODARAN, A., 2015. *Applied corporate finance*. 4th ed.
- 6 MCLANEY, E.J. and ATRILL, P., 2023. *Accounting and finance: an introduction*. 11th ed. Harlow, England: Pearson.
- 7 PIKE, R., et al., 2018. *Corporate Finance and Investment: Decisions and Strategies*. 9th ed. Harlow, England: Pearson.
- 8 WEETMAN, P., 2019. *Financial Accounting: An Introduction*. 8th edition. Harlow, England: Pearson.