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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.