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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.

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
<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:
A	70% or above on aggregate and at least 40% in each component
B	60% - 69% on aggregate and at least 40% in each component
C	50% - 59% on aggregate and at least 40% in each component
D	40% - 49% on aggregate and at least 40% in each component
E	35% - 39% on aggregate
F	0% - 34% on aggregate
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 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.