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MODULE DESCRIPTOR

Module Title

Finance and Accounting for Managers

| | | | |
|-----------|-------------|-------------|---------|
| Reference | BSM219 | Version | 2 |
| Created | August 2021 | SCQF Level | SCQF 11 |
| Approved | May 2017 | SCQF Points | 15 |
| Amended | August 2021 | 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 calculation of the overall grade for this module is based on 50% weighting of C1 and 50% weighting of C2 components. An overall minimum grade D is required to pass the module.

| | | Examination: | | | | | | |
|-------------|----|--|---|---|---|---|---|----|
| | | A | B | C | D | E | F | NS |
| Coursework: | A | A | A | B | B | C | E | |
| | B | A | B | B | C | C | E | |
| | C | B | B | C | C | D | E | |
| | D | B | C | C | D | D | E | |
| | E | C | C | D | D | E | E | |
| | F | E | E | E | E | E | 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 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.