

MODULE DESCRIPTOR

Module Title

Finance and Accounting for Managers

Reference	BSM219	Version	3
Created	January 2024	SCQF Level	SCQF 11
Approved	May 2017	SCQF Points	15
Amended	March 2024	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 Prepare a range of financial information using appropriate financial and management accounting techniques.
- 2 Critically evaluate a range of financial information and techniques to support business decision making.
- 3 Generate firm's weighted average cost of capital to evaluate its capital structure.
- 4 Analyse the main drivers behind firm value.
- 5 Critically appraise 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; capital investment appraisal; firm's risk profiling; estimation of weighted average cost of capital; optimal capital structure; firm value models; shareholder value analysis; sustainable finance; 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	30	30
Non-Contact Hours	120	120
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:	Examination	Weighting:	50%	Outcomes Assessed:	1, 2
Description:	Open window examination				

Component 2

Type:	Coursework	Weighting:	50%	Outcomes Assessed:	3, 4, 5
Description:	Individual coursework				

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:						NS
		A	B	C	D	E	F	
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.