

MODULE DESCRIPTOR

Module Title

Business Finance and Accounting

Reference	BS3009	Version	3
Created	April 2023	SCQF Level	SCQF 9
Approved	July 2018	SCQF Points	30
Amended	July 2023	ECTS Points	15

Aims of Module

To develop the ability to explain and discuss the nature, context and format of financial information of companies and to demonstrate knowledge of appropriate financial techniques for decision making and control.

Learning Outcomes for Module

On completion of this module, students are expected to be able to:

- 1 Demonstrate understanding of key accounting concepts and the financial reporting environment.
- 2 Demonstrate knowledge of appropriate accounting techniques for financial analysis and business decision making.
- 3 Explain the effectiveness of a range of financial techniques for investment appraisal and the control of financial resources.
- 4 Critically discuss appropriate sources of finance for a variety of business scenarios.
- 5 Review the core contents of the module and relate to their application within the work place.

Indicative Module Content

Accounting concepts; company accounts; capital structure; funding sources; ratio analysis; budgeting and costing; working capital management; investment appraisal; business case and financial viability.

Module Delivery

The module is delivered in Blended Learning mode using structured online learning materials/activities and directed study, facilitated by regular online tutor support. Workplace Mentor support and work-based learning activities will allow students to contextualise this learning to their own workplace. Face-to-face engagement occurs through annual induction sessions, employer work-site visits, and modular on-campus workshops.

Indicative Student Workload	Full Time	Part Time
Contact Hours	30	N/A
Non-Contact Hours	30	N/A
Placement/Work-Based Learning Experience [Notional] Hours	240	N/A
TOTAL	300	N/A
<i>Actual Placement hours for professional, statutory or regulatory body</i>	240	

ASSESSMENT PLAN

If a major/minor model is used and box is ticked, % weightings below are indicative only.

Component 1

Type: Coursework Weighting: 100% Outcomes Assessed: 1, 2, 3, 4, 5
 Description: Report

MODULE PERFORMANCE DESCRIPTOR

Explanatory Text

Component 1 comprises 100% of the module grade. To pass the module, a D grade is required.

Module Grade	Minimum Requirements to achieve Module Grade:
A	A
B	B
C	C
D	D
E	E
F	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

- ELLIOTT, B. and ELLIOTT, J., 2019. *Financial accounting and reporting*. 19th ed. Harlow, England: Pearson.
- MCLANEY, E.J. and ATRILL, P., 2023. *Accounting and finance: an introduction*. 11th ed. Harlow, England: Pearson.