

MODULE DESCRIPTOR

Module Title

Financial Information and Decision Making

Reference	BSM001	Version	7
Created	May 2021	SCQF Level	SCQF 11
Approved	July 2019	SCQF Points	15
Amended	August 2021	ECTS Points	7.5

Aims of Module

To enable students to understand and evaluate financial reporting practices and analyse financial accounting information for business decision making.

Learning Outcomes for Module

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

- 1 Demonstrate critical understanding of the nature and content of published financial statements.
- 2 Critically evaluate and competently interpret key financial statements using detailed ratio analysis, including ratios peculiar to specific industries.
- 3 Critically evaluate the relevance of the information in key financial statements and stock market data.
- 4 Critically discuss the limitations of financial information and alternative measures of financial performance, especially in relation to Environmental, Social, and Corporate Governance (ESG) metrics for appraising specific sectors.
- 5 Critically appraise current issues and developments in financial reporting in relation to digitalisation, climate reporting, environmental accounting and other basis for assessing and reporting risks and uncertainties of corporate activities.

Indicative Module Content

Nature and content of published financial statements; interpretation of financial statements; ratio analysis; stock market data; limitations of financial information in a traditional financial accounting context; developments in reporting practices; earnings management; alternative measures of financial performance; current issues in financial reporting; digitalisation; TCFD recommendations; use of ESG metrics.

Module Delivery

On Campus Mode: The module is delivered by on campus lectures, interactive work and case study tutorials and directed self-study. Online Mode: The module is delivered in online mode by directed self-study materials for asynchronous learning, supported by synchronous online tutorials.

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:	100%	Outcomes Assessed:	1, 2, 3, 4, 5
Description:	Closed book examination.				

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

- 1 ATRILL, P. and McLANEY, E., 2019. *Financial accounting for decision makers*. 9th ed. Harlow: Pearson.
- 2 DYSON, J.R. and FRANKLIN, E., 2020. *Accounting for non-accounting students*. 10th ed. Harlow: Pearson.
- 3 ARNOLD, G. and LEWIS, D.B., 2019. *Corporate Financial Management*. 6th ed. Harlow: Pearson.
- 4 ATRILL, P. and McLANEY, E., 2018. *Accounting and Finance for Non-Specialists*. 11th ed. Harlow: Pearson.
- 5 ESTY, D.C. and CORT, T., 2020. *Values at Work: Sustainable Investing and ESG Reporting*. 1st ed. Basingstoke: Palgrave Macmillan.