

MODULE DESCRIPTOR

Module Title

Financial Information and Decision Making

| | | | |
|-----------|--------------|-------------|---------|
| Reference | BSM001 | Version | 9 |
| Created | January 2024 | SCQF Level | SCQF 11 |
| Approved | July 2019 | SCQF Points | 15 |
| Amended | March 2024 | ECTS Points | 7.5 |

Aims of Module

To enable students to understand 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 Analyse key financial statements using detailed ratio analysis, including ratios peculiar to specific industries.
- 2 Critically appraise the limitations of financial statements
- 3 Critically evaluate the quality of Sustainability Reporting

Indicative Module Content

Nature and content of published financial statements; interpretation of financial statements; ratio analysis; limitations of financial information in a traditional financial accounting context; developments in reporting practices; sustainability reporting frameworks

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 | 30 | 30 |
| Non-Contact Hours | 120 | 120 |
| 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: Coursework Weighting: 100% Outcomes Assessed: 1, 2, 3
 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

- 1 ATRILL, P. and McLANEY, E., 2022. *Financial accounting for decision makers*. 10th ed. Harlow: Pearson.
- 2 DYSON, J.R. and FRANKLIN, E., 2022. *Accounting for non-accounting students*. 12th ed. Harlow: Pearson.
- 3 ELLIOTT, J. and Elliott, B., 2022. *Financial Accounting and Reporting*. 12th ed. Harlow: Pearson.