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## MODULE DESCRIPTOR

### Module Title

Finance For Managers

Reference	BSM017	Version	15
Created	March 2023	SCQF Level	SCQF 11
Approved	September 2018	SCQF Points	15
Amended	July 2023	ECTS Points	7.5

### Aims of Module

To provide the conceptual understanding, skills and analytical techniques to take effective decisions and control financial resources.

### 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 financial information.
- 2 Critically interpret key financial statements using detailed ratio analysis.
- 3 Demonstrate knowledge of the application of a range of financial techniques for the effective allocation and control of financial resources.
- 4 Appraise the relevance and applicability of a range of financial tools for managerial decision making.

### Indicative Module Content

The financial environment. Information sources and decision-makers' needs: sources of financial information, overview of published accounts, interpreting financial information. Budget allocation and control systems: budget process, methods of budgeting and forecasting, working capital management Short-term decisions: relevant costs, cost behaviour, cost drivers and cost prediction techniques, CVP, pricing decisions. Long term decisions: capital investment appraisal, DCF tools, consideration of risk.

### Module Delivery

This module is delivered through a mix of interactive teaching sessions including lectures, tutorials, case studies and group work in both blended and online learning formats.

**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:	Coursework	Weighting:	100%	Outcomes Assessed:	1, 2, 3, 4
Description:	Individual piece of written coursework				

**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:
<b>A</b>	A
<b>B</b>	B
<b>C</b>	C
<b>D</b>	D
<b>E</b>	E
<b>F</b>	F
<b>NS</b>	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 DYSON, J.R., 2020. *Accounting for non-accounting students*. 10th ed. Harlow: Pearson. *ebook*
- 2 MCLANEY, E.J. and ATRILL, P., 2023. *Accounting and finance: an introduction*. 11th ed. Harlow: Pearson. *ebook*
- 3 WEETMAN, P., 2019. *Management accounting*. 8th ed. Upper Saddle River: Pearson. *ebook*
- 4 ATRILL, P. and MCLANEY, E.J., 2022. *Accounting and finance for non-specialists*. 12th ed. Harlow: Pearson. *ebook*
- 5 GOWTHORPE, C., 2021. *Business Accounting and Finance*. 5th ed. Andover: Cengage Learning EMEA. *ebook*