UNIVERSITY OF THE WEST of SCOTLAND
UWS

Module Descriptor

Title	Financial Management		
Session	2025/26	**Status**	
Code	ACCT 08003	**SCQF Level**	8
Credit Points	20	**ECTS (European Credit Transfer Scheme)**	10
School	**Business and Creative Industries**		
Module Co-ordinator	Dr Kenbata Bangassa		

Summary of Module

The module enables students to understand the time value for money that is useful for this and other higher level modules in Finance. Strategic roles of businesss managers in general and the finance manager's role in business in particular, are taught as these are the foundations of finance. Shareholders' wealth maximisation, agency theory,and corporate goverance are introduced to students and discussed.

Capital markets, market efficiency and financial ratio analysis are taught to equip students with important knowledge, understanding and develop required skills. Students learn and develop their understanding regarding the operations of capital markets as online or physical places where participant having surplus funds and interest to invest and those who have desire to run businesses but have shortage of funds. Students also learn and develop knowledge and understanding of the different levels and types of market efficiency. Efficient markets reflect on nformation arriving to the market instantaneously and adjustshare prices, accordingly. Financial analysis enables students to develo their understanding as to how to measure financial health of businesses using a variety of models.

By studying the following chapters students further learn and develop understanding and knowledge as well as skills how to finance businesses from short-term and long-term sources of finance and also learn how to minimise inventory holding snd ordering costs.

Students learning ability develops enabling them to understand relatively advanced topics such as long- term finance, Investment appraisal, cost of capital and capital structure, debt finance, hybrid finance and leasing as a form of financing a business. Bonds, loan notes, loan stocks, and debenturs are studied with still basis but relatively using advanced quantitative approaches. Taking the fact that interest is a tax deductible expense, students will be able to discuss issues such as should level of debt financing be taken to the highest possible level of det ot try to keep debt at an optimal level considering the fact that as the amount of debt in the capital strusctue of a firm increases gearing increases .All these help students to build up their career in finance with good foundstions.

Module Delivery Method	On-Campus[1]	Hybrid[2]	Online[3]	Work -Based Learning[4]
	☒	☒	☐	☐

Campuses for Module Delivery	☐ Ayr ☐ Dumfries	☒ Lanarkshire ☐ London ☒ Paisley	☐ Online / Distance Learning ☐ Other (specify)

Terms for Module Delivery	Term 1	☐	Term 2	☒	Term 3	☐
Long-thin Delivery over more than one Term	Term 1 – Term 2	☐	Term 2 – Term 3	☐	Term 3 – Term 1	☐

Learning Outcomes	
L1	Demonstrate an understanding of financial environment in terms of the roles of investors, lenders, and intermediaries, market efficiency, agency theory, and approaches to corporate governance.
L2	Use and interpret a range of techniques for appraising capital investment decisions, cost of capital and capital structure theories, in view of financing decision versus investment appraisal.
L3	Evaluate the methods and options available to financial management functions in raising and managing short and long-term financce, and working capital management
L4	Discuss and apply alternative methods used for valuing a company and its shares.
L5	

Employability Skills and Personal Development Planning (PDP) Skills	
SCQF Headings	**During completion of this module, there will be an opportunity to achieve core skills in:**
Knowledge and Understanding (K and U)	**SCQF 8** Understanding of the financial environment in which business operates and how it interacts with it. Detailed knowledge of the types of debt and equity finance , managing assets and liabilities and the role of the easury function. Evaluating the effectiveness of techniques to appraise capital investment opportunities.
Practice: Applied Knowledge and Understanding	**SCQF 8**

[1] Where contact hours are synchronous/ live and take place fully on campus. Campus-based learning is focused on providing an interactive learning experience supported by a range of digitally-enabled asynchronous learning opportunities including learning materials, resources, and opportunities provided via the virtual learning environment. On-campus contact hours will be clearly articulated to students.

[2] The module includes a combination of synchronous/ live on-campus and online learning events. These will be supported by a range of digitally-enabled asynchronous learning opportunities including learning materials, resources, and opportunities provided via the virtual learning environment. On-campus and online contact hours will be clearly articulated to students.

[3] Where all learning is solely delivered by web-based or internet-based technologies and the participants can engage in all learning activities through these means. All required contact hours will be clearly articulated to students.

[4] Learning activities where the main location for the learning experience is in the workplace. All required contact hours, whether online or on campus, will be clearly articulated to students

	Applying, interpreting . and explaining financial management techniques and concepts. Retrieving and interpreting primary and secondary information from a variety of sources, including electronic sources.
Generic Cognitive skills	**SCQF 8** Giving reasoned opinions, evaluate the appropriateness of specified techniquestheories, and approaches to a range of situations. Bringing together information from a variety of sources, including academic research publications.
Communication, ICT and Numeracy Skills	**SCQF 8** Communicating effectively and appropriately in speech and writing. selecting and applying specified communicational techniques. Making effective use of information retrieval system and using information application technology, to present document in an appropriate form.
Autonomy, Accountability and Working with Others	**SCQF 8** Systematically identifying and addressing their learning needs both in current and in new areas, planning and managing secondary source materials as appropriate.

Prerequisites	**Module Code** : ACCT07004	**Module Title** : Financial Accounting 1
	Other :	OR HNC or HND Accounting
Co-requisites	**Module Code**	**Module Title**

Learning and Teaching	
In line with current learning and teaching principles, a 20-credit module includes 200 learning hours, normally including a minimum of 36 contact hours and maximum of 48 contact hours.	
Learning Activities During completion of this module, the learning activities undertaken to achieve the module learning outcomes are stated below:	**Student Learning Hours** (Note: Learning hours include both contact hours and hours spent on other learning activities)
Lecture / Core Content Delivery	24
Tutorial / Synchronous Support Activity	12
Independent Study	164
Please select	
Please select	
Please select	
TOTAL	200 hrs

Indicative Resources

The following materials form essential underpinning for the module content and ultimately for the learning outcomes: CORE TEXT: Watson D and Head A, and Chan, D. Corporate Finance, Principles and Practice (current edition) Pearson. Other Supporting Textbooks: ACCA Financial Management (FM): Students will be advised of further professional and academic Journal on the commencement of the module.
(N.B. Although reading lists should include current publications, students are advised (particularly for material marked with an asterisk*) to wait until the start of session for confirmation of the most up-to-date material)

Attendance and Engagement Requirements
In line with the Student Attendance and Engagement Procedure, Students are academically engaged if they are regularly attending and participating in timetabled on-campus and online teaching sessions, asynchronous online learning activities, course-related learning resources, and complete assessments and submit these on time. **For the purposes of this module, academic engagement equates to the following:**

Equality and Diversity
The University's Equality, Diversity and Human Rights Procedure can be accessed at the following link: UWS Equality, Diversity and Human Rights Code.
(N.B. Every effort will be made by the University to accommodate any equality and diversity issues brought to the attention of the School)

Supplemental Information

Divisional Programme Board	**Accounting Finance Law**
Overall Assessment Results	☐ **Pass / Fail** ☐ **Graded**
Module Eligible for Compensation	☐ **Yes** ☒ **No** **If this module is eligible for compensation, there may be cases where compensation is not permitted due to programme accreditation requirements. Please check the associated programme specification for details.**
School Assessment Board	Accounting, Finance & Law
Moderator	Chikodi Uche Ugwu
External Examiner	Dr Samar Gad
Accreditation Details	The module attracts exemption from professional bodies: ACCA, ICAS
Module Appears in CPD catalogue	☐ **Yes** ☒ **No**

Changes / Version Number	MD Version 3

Assessment (also refer to Assessment Outcomes Grids below)
Assessment 1
- End of the term closed-book examination worth 60%. Note that the pass mark for this element is 40%, but where the overall module mark is 40% or more, mark of 30% or over is counted as pass.
Assessment 2
Mid-term class test worth 40% of the module.Topics related to the Learning Outcomes 1 and 3.
Assessment 3
(N.B. (i) Assessment Outcomes Grids for the module (one for each component) can be found below which clearly demonstrate how the learning outcomes of the module will be assessed. (ii) An indicative schedule listing approximate times within the academic calendar when assessment is likely to feature will be provided within the Student Module Handbook.)

Component 1							
Assessment Type	**LO1**	**LO2**	**LO3**	**LO4**	**LO5**	**Weighting of Assessment Element (%)**	**Timetabled Contact Hours**
2Exam	☒	☐	☒	☐	☐	40%	14

Component 2							
Assessment Type	**LO1**	**LO2**	**LO3**	**LO4**	**LO5**	**Weighting of Assessment Element (%)**	**Timetabled Contact Hours**
(1)Conmbined total for all components	☒	☒	☒	☐	☐	60%	22

Component 3							
Assessment Type	**LO1**	**LO2**	**LO3**	**LO4**	**LO5**	**Weighting of Assessment Element (%)**	**Timetabled Contact Hours**
	☐	☐	☐	☐	☐	60%	
Combined total for all components						100%	36 hours

Change Control

What	**When**	**Who**