Module Descriptor

Title	Financial Management For Business		
Session	2025/26	**Status**	
Code	ACCT08019	**SCQF Level**	8
Credit Points	20	**ECTS (European Credit Transfer Scheme)**	10
School	**Business and Creative Industries**		
Module Co-ordinator	K Bangassa		

Summary of Module

The module is designed to equip candidates with the skills expected from a finance manager responsible for the finance function of a business. The module, therefore, starts by introducing the role and purpose of the financial management function and business environment within the company. In section 2 and 3, the module discusses financial statements namely statement of financial position (SOFP), statement of profit and loss (SOPL) and cash flow (CF), and the management of working capital (cash, inventory, receivables, and payables). Section 4 covers the concept and principles of determining the value for money and further issues in investment appraisal (such as assessing projects with unequal lives, risk, inflation, etc.). Section 5 deals with sources of finance - equity, debt, initial public offerings (IPOs), etc. Section 6 covers fundamentals of operating and financial leasing that are used as a form of business financing. In section 7 students learn the fundamental concepts and principles of capital structure and cost of capital. Finally, Section 8 covers theories of dividend policy and other forms of distributions

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)

[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

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 management, theory of shareholder wealth maximisation principles, stakeholders interest in the business, and agency cost arising among stakeholders, and application.
L2	Develop understanding of Investment appraisal starting with the basic methods and including topics involving further issues such as risk, capital constraints, taxation, inflation, investments with unequal lives, etc.
L3	Understand various short-term and long-term sources of finance for a business, introduction to cost of capital and capital structure debates, gearing, and forms distribution of income to creditors, and shareholders.
L4	Develop understanding on principles and importance of managing working capital involving: cash, receivables. inventory, and payables.
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** Demonstrate and/or work with: • A knowledge of the scope, defining features, and main areas of financial management. • A discerning understanding of a defined range of core theories, concepts, principles, and terminology associated with financial management..
Practice: Applied Knowledge and Understanding	**SCQF 8** Apply knowledge, skills and understanding: • In using a range of professional skills, techniques, practices and/or materials associated with financial management, a few of which are advanced and/or complex and to adapt routine practices within accepted standards.
Generic Cognitive skills	**SCQF 8** Undertake analysis, evaluation and/or synthesis of ideas, concepts, information, and issues that are within the common understandings in financial management.s
Communication, ICT and Numeracy Skills	**SCQF 8** Use a wide range of routine skills and some advanced and specialised skills associated with financial management to: • Convey complex information to a range of audiences and for a range of purposes. • Use a range of standard ICT applications to process and obtain data. se and evaluate numerical data drawn from financial statements to measure financial performance.

Autonomy, Accountability and Working with Others	**SCQF 8** Manage ethical and professional issues in accordance with current professional and ethical codes or practice working independently

Prerequisites	**Module Code**	**Module Title**
	Other None required since we start the contents from basics.	
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. 36 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

Indicative Resources
The following materials form essential underpinning for the module content and ultimately for the learning outcomes: Peter Atrill, Financial Management for decision makers, latest edition
(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:** Whilst we understand that there may be times when conflicting priorities make participation challenging, for you to gain the most from this module it is recommended that you participate

in all scheduled live classes and complete your self-directed learning activities in a timely manner. It may be difficult to pass the assessment associated with this module if you are not regularly engaging with the module work and live classes. We may reach out to check how things are going and offer support if we observe that you have not been attending sessions or completing online activities

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	Business and Creative Industries
Moderator	Chikodi Uche-Ugwu
External Examiner	DrPeter Mogaji
Accreditation Details	This module contributes to exemptions as per the programme handbook.
Module Appears in CPD catalogue	☐ **Yes** ☒ **No**
Changes / Version Number	

Assessment (also refer to Assessment Outcomes Grids below)
Assessment 1
Individual coursework 50% involving for example, analysis of individual company financial health assessment with a report within 4 weeks and other chosen topics from the module syllabus.
Assessment 2
Individual class test 50% to be held around the fime T1 examinations take place and considering the two assessments fulfill the Learning outcomes of the module.
Assessment 3
N/A
(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**
Coursework	☒	☒	☐	☐	☐	50	18

Component 2							
Assessment Type	**LO1**	**LO2**	**LO3**	**LO4**	**LO5**	**Weighting of Assessment Element (%)**	**Timetabled Contact Hours**
Class test	☐	☐	☒	☒	☐	50	18

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

Change Control

What	When	Who