# University of the West of Scotland

### Module Descriptor

#### Session: 2024/25

Title of Module: Corporate Financial Management						
Code: ACCT11031	SCQF Level: 11 (Scottish Credit and Qualifications Framework)	Credit Points: 20	ECTS: 10 (European Credit Transfer Scheme)			
School:	School of Business & Creative Industries					
Module Co-ordinator:	Gerry McPake	Gerry McPake				

### Summary of Module

The module has been developed to provide you with the knowledge and skills required to work in a financial management role within a business and to help you understand the issues faced by firms both domestically and within a global marketplace. This is a different type of skill set from that required by financial accountants or management accountants and should help to broaden your career opportunities. The syllabus and resources are guided by similar modules offered by professional accounting bodies and therefore are at an appropriate level for industry.

You will learn about the financial issues that face firms today, the importance of the management of cash, inventory, and trade receivables and payables, and the methods used to ensure this is best achieved. You will also learn about how to recognise financial risks within a business and how to manage these effectively. Other topics will look at appraising investment opportunities, evaluating the costs of finance and capital structure decisions, and implications of dividend policy. The topics and specialist techniques are wide-ranging and challenging but are sure to be interesting and thought-provoking.

Module Delivery Method								
Face-To- Face	Blended	Fully Online	HybridC	Hybrid 0	Work-Based Learning			
	$\boxtimes$							
See Guidance Note for details.								

Campus(es) for Module Delivery

The module will <b>normally</b> be offered on the following campuses / or by Distance/Online Learning: (Provided viable student numbers permit) (tick as appropriate)									
Paisley:	Ayr:	Dumfries:	Dumfries: Lanarkshire: London: Distance/Online Learning: Other:						
⊠ □ □ □ □ Add nam						Add name			

Term(s) for Module Delivery						
(Provided viat	(Provided viable student numbers permit).					
Term 1         Image: Marcolar matrix         Term 2         Image: Description         Term 3         Image: Description						

	arning Outcomes: (maximum of 5 statements) the end of this module the student will be able to:					
L1	Critically discuss the nature, function, and purpose of financial management within corporations, and how this relates to financial objectives, strategy, and stakeholders.					
L2		ds for managing individual elements of an organisation's working ing working capital needs and strategies for obtaining funding and siated risks.				
L3	Evaluate appro	priate investment appraisal techniques.				
L4	Critically assess the various sources of business finance, costs of capital, and relevant costs for businesses of all sizes, both domestically and internationally.					
L5	Click or tap here to enter text.					
Emplo	oyability Skills	and Personal Development Planning (PDP) Skills				
SCQF	Headings	During completion of this module, there will be an opportunity to achieve core skills in:				
	edge and standing (K )	<ul> <li>SCQF Level 11</li> <li>Demonstrate and/or work with: <ul> <li>Knowledge that covers and integrates most of the main areas of the subject, including their features, boundaries, terminology, and conventions.</li> <li>A critical understanding of the principal theories, concepts, and principles.</li> <li>A critical understanding of a range of specialised theories, concepts, and principles.</li> </ul> </li> </ul>				

Co-requisites	Module Code:	Module Title:			
	Other:				
	Module Code:	Module Title:			
Pre-requisites:	Before undertaking this module the student should have undertaken the following:				
	- Take responsibility for own work and/or significant responsibility for the work of others.				
Autonomy, Accountability and Working with others	SCQF Level <b>11</b> - Exercise substantial autonomy and initiative in activities.				
Communication, ICT and Numeracy Skills	<ul> <li>SCQF Level 11</li> <li>Use a wide range of routine skills and a range of advanced and specialised skills as appropriate to a subject, for example: <ul> <li>Use a wide range of ICT applications to support and enhance work at this level and adjust features to suit purpose.</li> <li>Undertake critical evaluations of a wide range of numerical and graphical data.</li> </ul> </li> </ul>				
	<ul><li>informed by forefront developments in the subject.</li><li>Critically review, consolidate, and extend knowledge, skills, practices, and thinking in the subject.</li></ul>				
Generic Cognitive skills	SCQF Level <b>11</b> - Apply critical analysis, evaluation, and synthesis to issues that are				
	<ul> <li>In using a significant range of the principal professional skills, techniques, practices, and/or materials associated with the subject.</li> <li>In using a range of specialised skills, techniques, and practices.</li> </ul>				
Practice: Applied Knowledge and Understanding	SCQF Level <b>11</b> Apply knowledge, skills, and understanding:				

\*Indicates that module descriptor is not published.

Learning and Teaching	
In line with current learning and teaching principles, includes 200 learning hours, normally including a mi and maximum of 48 contact hours.	
Learning Activities During completion of this module, the learning activities	Student Learning Hours (Normally totalling 200

undertaken to achieve the module learning outcomes are stated below:	hours): (Note: Learning hours include both contact hours and hours spent on other learning activities)
Laboratory/Practical Demonstration/Workshop	36
Independent Study	134
Asynchronous Class Activity	30
Choose an item.	
	Hours Total = 200 hrs

### \*\*Indicative Resources: (eg. Core text, journals, internet access)

The following materials form the essential underpinning for the module content and ultimately for the learning outcomes:

## Watson & Head (8<sup>th</sup> Edition onwards) Principles and Practice, Pearson.

Other CIMA-oriented study texts informing various topics from syllabus: CIMA Study Texts, Papers E1, F1, F2, P2, BPP Learning materials or Kaplan Publishing Learning Materials.

A range of professional and academic articles related to current coursework assignments as advised by the module coordinator.

(\*\*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 <u>Student Attendance and Engagement Procedure</u>: Students are academically engaged if they are regularly attending and participating in timetabled

on-campus and online teaching sessions, asynchronous online learning activities, and course-related learning resources, and complete assessments and submit these on time.

### **Equality and Diversity**

The University's Equality, Diversity and Human Rights Procedure can be accessed at the following link: <u>UWS Equality</u>, <u>Diversity and Human Rights Code</u>.

Students will normally be required to use standard business software such as Word and Excel as a fundamental part of their course- individual circumstances can be assessed and support provided where students face difficulties in using such software (as below).

(N.B. Every effort will be made by the University to accommodate any equality and diversity issues brought to the attention of the School)

Divisional Programme Board	Accounting, Finance, and Law
Assessment Results (Pass/Fail)	Yes □No ⊠
School Assessment Board	School of Business & Creative Industries
Moderator	Mary Fletcher
External Examiner	P. Mojagi
Accreditation Details	Professional exemptions from the Chartered Institute of Management Accountants
Changes/Version Number	MD Version 2 24/25

**Supplemental Information** 

### Assessment: (also refer to Assessment Outcomes Grids below)

Mid-term case study/financial modelling assignment, weighted at 40%. A minimum mark of 39.5% is required to satisfy the aggregate rule. Word Limit is approximately 2,500 (+/-10%) words. End of trimester exam, weighted at 60% of the final module mark. A minimum mark of 39.5% must be gained to satisfy the aggregate rule.

Assessment 1 – An Excel-based financial modelling assignment: constructing financial models using features and tools of Excel with accompanying report(s). In the area of Investment appraisal. (40%)

Assessment 2 – Examination at end of term (closed book, invigilated, and Excelbased) (60%)

(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.)

# Assessment Outcome Grids (See Guidance Note)

Component	1						
Assessme nt Type (Footnote B.)	Learning Outcome (1)	-	Learning Outcome (3)	-	Learning Outcome (5)	Weighting (%) of Assessment Element	Timetable d Contact Hours
Financial model (Excel- based)			x			40%	0

Component 2							
Assessme nt Type (Footnote B.)	Learning Outcome (1)	-	Learning Outcome (3)	Learning Outcome (4)	Learning Outcome (5)	Weighting (%) of Assessment Element	Timetable d Contact Hours
Exam	х	x	х	x		60%	2.5hrs

3						
Learning Outcome (1)	Learning Outcome (2)	Learning Outcome (3)	Learning Outcome (4)	Learning Outcome (5)	Weighting (%) of Assessment Element	Timetable d Contact Hours
		Combined To		emperanta	400%	XX hours
	Learning Outcome	Learning Outcome (1) (2)	Learning Outcome (1) Learning Outcome (2) (3)	Learning Outcome (1)Learning Outcome (2)Learning Outcome (3)Learning Outcome (4)	Learning Outcome (1)Learning Outcome (2)Learning Outcome (3)Learning Outcome (4)Learning Outcome (5)	Learning Outcome (1) Learning Outcome (2) Learning Outcome (3) Learning Outcome (4) Learning Outcome (5) Learning (5) Cutcome

Version Number: MD Template 2 (2024-25)