

Prifysgol Wreccsam Wrexham University

Module specification

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Module Code	BUS5B9
Module Title	Business Finance
Level	5
Credit value	30
Faculty	Wrexham Business School
HECoS Code	100107
Cost Code	GABP
Pre-requisite module	N/A

Programmes in which module to be offered

Programme title	Core/Optional/Standalone
BSc (Hons) Business Management	Core
BSc (Hons) Business Management with Foundation Year	Core

Breakdown of module hours

Learning and teaching hours	45 hrs
Placement tutor support hours	0 hrs
Supervised learning hours e.g. practical classes, workshops	0 hrs
Project supervision hours	0 hrs
Active learning and teaching hours total	45 hrs
Placement hours	0 hrs
Guided independent study hours	255 hrs
Module duration (Total hours)	300 hrs

Breakdown of module hours (to apply to Hong Kong Institute of Technology only)

Learning and teaching hours	45 hrs
Placement tutor support hours	0 hrs
Supervised learning hours e.g. practical classes, workshops	67 hrs

Project supervision hours	0 hrs
Active learning and teaching hours total	112 hrs
Placement hours	0 hrs
Guided independent study hours	188 hrs
Module duration (Total hours)	300 hrs

Module aims

This module introduces fundamental accounting principles, including double-entry bookkeeping, financial statement preparation, and key financial and management accounting concepts. It equips students with the skills to analyse financial data, differentiate between cash and profit, and explore sources of finance. By connecting theory to practical applications, the module enhances decision-making abilities and prepares students to assess the impact of financial decisions on a firm's financial performance.

Module Learning Outcomes

At the end of this module, students will be able to:

1	Analyse the role of financial information in supporting business decision-making across functional areas.
2	Evaluate sources of finance and their suitability for different business contexts and growth strategies.
3	Apply basic financial tools to assess business performance and inform strategic planning.

Assessment

Indicative Assessment Tasks:

This section outlines the type of assessment task the student will be expected to complete as part of the module. More details will be made available in the relevant academic year module handbook.

Assessment 1: Written assignment based on a real-world business scenario where students will assess business performance and build a financial growth plan to inform strategic planning. (3,000 words).

Assessment number	Learning Outcomes to be met	Type of assessment	Duration/Word Count	Weighting (%)	Alternative assessment, if applicable
1	1, 2, 3	Written Assignment	3,000	100%	Oral assessment

Derogations

None

Learning and Teaching Strategies

The overall learning and teaching strategy is based upon the key principle that students are encouraged to participate in higher education when they are exposed to flexible ways of learning that engage them using innovative and creative pedagogical approaches. To this end People and Culture module applies the University's Active Learning Framework (ALF) supporting accessible, and flexible learning. Students will have access to multiple learning opportunities including face to face and online classes (with core and guest lecturers), seminars, access to recorded lectures, lecture notes and handouts and directions to relevant essential and additional reading.

An interactive approach to learning is always maintained and staff will engage students with key issue by drawing on case studies and their practice experiences in the world of business and management. Lectures will be organised around lecture inputs, quizzes, recorded video content, simulation software (where applicable), larger and small group discussions and debates. Face to Face or video mediated appointments can be made with tutoring staff via Microsoft Teams to discuss module content and assignments.

Welsh Elements

Students have an option to submit the assessments and receive feedback for the module in Welsh. Case studies and contextualised Welsh examples will also be implemented within the module where possible.

Indicative Syllabus Outline

- Introduction to Business Finance
- Financial Management Function and Environment
- Budgeting and Finance
- Cost Concepts and Break-Even Analysis
- Sources of Finance
- Capital Investment Decisions
- Working Capital Management
- Financial Ratios and Performance
- Non-Financial Performance Indicators
- Risk and Financial Decision Making
- Ethics and Governance in Finance
- Sustainable Finance

Indicative Bibliography

Please note the essential reads and other indicative reading are subject to annual review and update.

Essential Reads:

Atrill, P. and McLaney, E. (2025) *Accounting and Finance for Non-Specialists*. 13th ed. Harlow: Pearson Education Limited.

Other indicative reading:

Schoenmaker, D. and Schramade, W. (2018) *Principles of Sustainable Finance*. Oxford: Oxford University Press.

Websites:

www.accaglobal.com

www.frc.org.uk

www.icaew.com

www.managers.org.uk

Administrative Information

For office use only	
Initial approval date	13/11/2025
With effect from date	01/09/2027
Date and details of revision	04.06.2026: AM1 modification approved to revise the module hour allocation for HKIT delivery through the reallocation of hours from Guided Independent Study Hours to Supervised Learning Hours.
Version number	02