

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 |

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

1. Introduction to Business Finance
2. Financial Management Function and Environment
3. Budgeting and Finance
4. Cost Concepts and Break-Even Analysis
5. Sources of Finance
6. Capital Investment Decisions
7. Working Capital Management
8. Financial Ratios and Performance
9. Non-Financial Performance Indicators
10. Risk and Financial Decision Making
11. Ethics and Governance in Finance
12. 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

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| For office use only | |
| Initial approval date | 13/11/2025 |
| With effect from date | 01/09/2027 |
| Date and details of revision | |
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