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Refer to guidance notes for completion of each section of the specification.

<b>Module Code:</b>	BUS645
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<b>Module Title:</b>	Financial Strategy
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<b>Level:</b>	6	<b>Credit Value:</b>	20
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<b>Cost Centre(s):</b>	GAMG	<b>HECoS code:</b>	N340
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<b>Faculty:</b>	Social & Life Sciences	<b>Module Leader:</b>	Donglin Pei
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Scheduled learning and teaching hours	24 hrs
Placement / work based learning	<b>0 hrs</b>
Guided independent study	176 hrs
<b>Module duration (total hours)</b>	200 hrs

<b>Programme(s) in which to be offered (not including exit awards)</b>	Core	Option
BA (Hons) Accounting & Finance	✓	<input type="checkbox"/>
BA (Hons) Business (applicable to SHRM and PMC only)	<input type="checkbox"/>	✓

<b>Pre-requisites</b>
None

**Office use only**

Initial approval: 29/06/2018	Version no: 1
With effect from: 20/09/2020	
Date and details of revision: 05/08/2020 Temporary change to assessment for 2020/21 post Covid-19.	Version no: 2
Jan 2021 – module offered as alternative option on BA (Hons) Business at SHRM and PMC sites only.	Version no: 3

**Module Aims**

The module aims to provide students with knowledge of the contemporary concepts of finance and the key underpinning theoretical principles at strategic level. It further aims to enable students to develop a practical understanding of the use of financial theory in business and the financial markets.

**Module Learning Outcomes - at the end of this module, students will be able to**

1	Assess and apply various business performance measurements, conduct financial analysis and control activities
2	Critically discuss the functions and value of business finance
3	Assess and apply appropriate investment appraisal methods to support business development
4	Critically evaluate and apply business valuation models

<b>Employability Skills The Wrexham Glyndŵr Graduate</b>	<b>I = included in module content A = included in module assessment N/A = not applicable</b>
<i>Guidance: complete the matrix to indicate which of the following are included in the module content and/or assessment in alignment with the matrix provided in the programme specification.</i>	
<b>CORE ATTRIBUTES</b>	
Engaged	I,A
Creative	I,A
Enterprising	I,A
Ethical	I,A
<b>KEY ATTITUDES</b>	
Commitment	I,A
Curiosity	I,A
Resilient	I,A
Confidence	I,A
Adaptability	I,A
<b>PRACTICAL SKILLSETS</b>	
Digital fluency	I,A
Organisation	I,A
Leadership and team working	I
Critical thinking	I,A
Emotional intelligence	I,A
Communication	InO
<b>Derogations</b>	

## Derogations

None

## Assessment:

Indicative Assessment Tasks:

### Indicative Assessment One:

This will require students to undertake a piece of research into topical issue about strategic finance. (2000 – 2500 words)

### Assessment Two:

A closed book exam, covering the advanced skills on strategic finance.

Post Covid-19 Temporary modification valid for 20/21 only:

### Assessment One:

As Above

### Assessment Two:

This will require students to undertake a piece of research into topical issue about strategic finance. (2000 – 2500 words)

Assessment number	Learning Outcomes to be met	Type of assessment	Weighting (%)
1	1,2	Essay	30%
2	1,2,3,4	Examination	70%
For 20/21 only:			
3	1,2	Essay	30%
4	1,2,3,4	Report	70%

## Learning and Teaching Strategies:

Learning will focus on developing the practical and academic skills necessary to make valid inferences about the role of and tools available to the finance manager. This will be achieved by means of lectures, tutorials and directed study. The lectures will cover the theory of topics and will be underpinned by the tutorials. The tutorials will be based around in-class exercises and case study discussions. Directed study will allow the students to enhance their understanding of the topics covered.

Lectures will be provided to students digitally, a minimum of three working days before the classroom tutorials. The classroom tutorials will facilitate interactive discussion and feedback on the lecture material which forms a basis for group work through practical exercises.

The module is embedded within the values and practices espoused in the Glyndŵr

### **Learning and Teaching Strategies:**

University's Teaching and Learning and Assessment strategy whereby students are encouraged to take responsibility for their own learning and staff facilitate the learning process, with the aim of encouraging high levels of student autonomy in learning and the capacity to apply it within the wider environment.

### **Syllabus outline:**

1. Performance analysis in profit-seeking and not-for-profit organisations.
2. Financial ratio analysis
3. Investment appraisal techniques
4. Specific investment decisions
5. Sources of, and raising business finance
6. Capital structure theories and practical considerations
7. Nature and purpose of the valuation of business and financial assets
8. The valuation of debt and other financial assets
9. Efficient market hypothesis (EMH) and practical considerations in the valuation of shares

### **Indicative Bibliography:**

#### **Essential reading**

*Brealey, R A., Myers, S C and Allen F. (2019), Principles of Corporate Finance, 13th edition, McGraw Hill Higher Education*

#### **Other indicative reading**

*Hussey, R and Ong, A (2017) Corporate Financial Reporting, Macmillan Education*

*Atrill P, (2017), Financial Management for Decision Makers, 8th edition, Pearson Education.*

*ACCA, Paper F9: Financial Management: Study Text, BPP Learning Media*

*ACCA, Paper F5: Performance management: Study Text, BPP Learning Media*

#### *Journals*

*ACCA Student Accounting Magazine,*

*ACCA Accounting & Business Research, Taylor & Francis*

**Indicative Bibliography:**

*Accounting, Auditing & Accountability Journal, Emerald*

*CIMA Financial Management Magazine, CIMA*

*Journal of Financial Reporting & Accounting, Emerald*

*Journal of Accountancy, AICPA*

*International Journal of Financial Accounting & Reporting, Macrothink Institute*

**Websites**

[www.icaew.com](http://www.icaew.com)

[www.accaglobal.com](http://www.accaglobal.com)

[www.cimaglobal.com](http://www.cimaglobal.com)

[www.frc.org.uk](http://www.frc.org.uk)

[www.managers.org.uk](http://www.managers.org.uk)