

Module specification

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

Module Code	ONLM720
Module Title	Financial Accounting and Analysis
Level	7
Credit value	15
Faculty	FSALs
HECoS Code	100079
Cost Code	GABP

Programmes in which module to be offered

Programme title	Is the module core or option for this programme
MSc Finance	Core

Pre-requisites

None

Breakdown of module hours

Learning and teaching hours	15 hrs
Placement tutor support	0 hrs
Supervised learning e.g. practical classes, workshops	0 hrs
Project supervision (level 6 projects and dissertation modules only)	0 hrs
Total active learning and teaching hours	15 hrs
Placement / work based learning	0 hrs
Guided independent study	135 hrs
Module duration (total hours)	150 hrs

For office use only	
Initial approval date	29th July 2024
With effect from date	September 2024
Date and details of revision	
Version number	1

Module aims

Many business decisions throughout every level of an organisation are based on the information found on the company's financial statements. During this Module, you will Analyse how small and large process changes can increase organisational efficiency and profits through analysing information on the financial statements. In addition, you will explore how decisions made about capital projects, long-term investments, and a company's risk aversion impact the bottom line.

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

1	Analyse data from financial statements to support operational efficiency and decision-making.
2	Critically examine financial data to mitigate risk and lead initiatives.
3	Examine all business transactions, financial statements, and proposals as part of the Accounting Cycle.

Assessment

Indicative Assessment Tasks:

Formative Assessment

Formative assessment for this module may include:

End of lesson questions or quizzes, to check knowledge at the end of each unit and module, feedback on subject discussion forums, sharing experiences in groups, self and peer assessment and one-minute papers, to demonstrate understanding and progress of subject knowledge, and improve learning.

Summative Assessment

Assignment 1:

Learners are to design a presentation demonstrating how data from financial statements can support operational efficiency and decision-making within organisations. Learners are required to apply relevant business theory to this presentation. (Indicative word count – 750 words).



Assignment 2:

Using sourced data, learners are to present a written critical evaluation of the identified data and critically expanding on how utilisation of that data can mitigate risk and lead to informed initiatives for business, and the business accounting cycle. (Indicative word count – 2,250 words).

Assessment number	Learning Outcomes to be met	Type of assessment	Weighting (%)
1	1	Presentation	40%
2	2, 3	Written Assignment	60%

Derogations

None

Learning and Teaching Strategies

The overall learning and teaching strategy is one of guided independent study, in the form of distance learning requiring ongoing student engagement. Online material will provide the foundation of the learning resources, to support a blended approach, requiring the students to log-in and engage on a regular basis throughout the eight-week period of the module. There will be a mix of recorded lectures and supporting notes/slides, containing embedded digital content and self-checks for students to complete as they work through the material and undertake the assessment tasks. The use of a range digital tools via the virtual learning environment together with additional sources of reading will also be utilised to accommodate learning styles. There is access to a helpline for additional support and chat facilities through Canvas for messaging and responding.

Indicative Syllabus Outline

Cash and inventory management
 Financial statements within a business context
 Proposals and investment decision making
 Financial and organisational efficiency
 Leveraging ratios
 Analysis of investment opportunities and assessing business risk



Indicative Bibliography:

Please note the essential reads and other indicative reading are subject to annual review and update. Please *ensure correct referencing format is being followed as per University Harvard Referencing Guidance.*

Essential Reads

The Journal of Finance
Journal of Financial Reporting and Accounting
International Journal of Finance and Economics
International Journal of Business and Globalisation
Journal of Business and Management
International Journal of Business and Management
Journal of International Economics
International Trade Journal
Journal of Business Research
International Journal of Corporate Social Responsibility

Other indicative reading

Atrill, P., (2019). Financial management for decision makers. Pearson Education.

Martin, J.D., Keown, A.J. and Titman, S., (2017). Financial management: principles and applications. Prentice Hall.