1. **Title of the module**

BUSN7230 (CB723) Business Valuation and Financial Analysis

1. **School or partner institution which will be responsible for management of the module**

Kent Business School

1. **The level of the module (Level 4, Level 5, Level 6 or Level 7)**

Level 6

1. **The number of credits and the ECTS value which the module represents**

15 credits (7.5 ECTS)

1. **Which term(s) the module is to be taught in (or other teaching pattern)**

Spring

1. **Prerequisite and co-requisite modules**

BUSN7150: Business Financial Management

1. **The programmes of study to which the module contributes**

BA (Hons) Accounting & Management and associated programmes

1. **The intended subject specific learning outcomes.  
   On successfully completing the module students will be able to:**

8.1 demonstrate knowledge and systematic understanding of the technical, economic and social environment within which corporate financial statements are analysed;

8.2 demonstrate knowledge, understanding, and application of company valuation models and the role of corporate financial statements in company valuation;

8.3 demonstrate knowledge and systematic understanding of the technical language and practices employed in the analysis of financial statements and be able to deploy them within analysis of financial statements;

8.4 demonstrate knowledge and systematic understanding of alternative technical languages and practices proposed for use in the analysis of financial statements and be able to deploy them within analysis of financial statements;

8.5 critically evaluate arguments and evidence in company financial statements and valuations;

8.6 perform company valuations using corporate financial statements and other relevant financial data;

8.7 locate, extract and analyse corporate accounting and financial data from multiple sources.

1. **The intended generic learning outcomes.  
   On successfully completing the module students will be able to:**

9.1 use communication and information technology in acquiring, analysing and communicating information;

9.2 communicate effectively orally and in writing;

9.3 critically evaluate arguments and evidence;

9.4 work in groups and be able to effectively communicate with others in a problem solving and report writing environment;

9.5 develop and demonstrate ability to undertake independent and self-managed learning.

1. **A synopsis of the curriculum**

The aim of this module is to develop students’ ability to analyse corporate financial statement information and to make performance evaluations and investment decisions. The module investigates the role of corporate financial statements in the context of company valuation. Indicative topics are:

* Foundations of financial statement analysis
* Economic and sector performance
* Financial reporting model
* Critique of financial statements
* Standardising financial statement information
* Ratio analysis
* Economics of valuation and valuation models

1. **Reading list (Indicative list, current at time of publication. Reading lists will be published annually)**

Core Textbook:

Palepu, K.G., Healey, P.M. and Peek, E. (2013) *Business Analysis and Valuation:* ***Text and Cases.*** **IFRS Edition*,*** Mason: Thompson South Western

Further indicative readings:

Barker, R. (2001) *Determining Value* Harlow: Prentice Hall.

Holmes, G. Sugden, A. and Gee, P. (2008) *Interpreting Company Reports and Accounts*, 10thedn. London: Prentice Hall

Subramanyam, K.R. and Wild, J (2008). *Financial Statement Analysis*. 10thedn. London: McGraw Hill

Robins, P. (2010) *A student’s guide to Analysing Corporate Reports*, 2010, London: Kaplan Publishing

1. **Learning and teaching methods**

Total contact hours: 32

Private study hours: 118

Total study hours: 150

1. **Assessment methods**
   1. Main assessment methods

Company Group Report (1500 Words) (15%)

In-Course Test (15%)

Examination, 2 hour (70%)

13.2 Reassessment methods

Reassessment Instrument: 100% exam

1. **Map of module learning outcomes (sections 8 & 9) to learning and teaching methods (section12) and methods of assessment (section 13)**

|  |  |  |  |  |  |  |  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- |
| **Module learning outcome** | *8.1* | *8.2* | *8.3* | *8.4* | *8.5* | *8.6* | *8.7* | *9.1* | *9.2* | *9.3* | *9.4* | *9.5* |
| **Learning/ teaching method** |  |  |  |  |  |  |  |  |  |  |  |  |
| Private Study |  |  |  |  | **X** | **X** | **X** | **X** |  | **X** |  | **X** |
| Lectures | **X** | **X** | **X** | **X** | **X** | **X** | **X** |  |  | **X** |  |  |
| Seminars | **X** | **X** | **X** | **X** |  | **X** | **X** | **X** | **X** | **X** | **X** |  |
| **Assessment method** |  |  |  |  |  |  |  |  |  |  |  |  |
| Group Report | **X** | **X** | **X** | **X** | **X** | **X** | **X** | **X** | **X** | **X** | **X** | **X** |
| Examination | **X** | **X** | **X** | **X** | **X** | **X** | **X** | **X** | **X** | **X** |  | **X** |
| In-Course Test | **X** | **X** | **X** | **X** | **X** | **X** |  |  | **X** | **X** |  | **X** |

1. **Inclusive module design**

The School recognises and has embedded the expectations of current equality legislation, by ensuring that the module is as accessible as possible by design. Additional alternative arrangements for students with Inclusive Learning Plans (ILPs)/declared disabilities will be made on an individual basis, in consultation with the relevant policies and support services.

The inclusive practices in the guidance (see Annex B Appendix A) have been considered in order to support all students in the following areas:

a) Accessible resources and curriculum

b) Learning, teaching and assessment methods

1. **Campus(es) or centre(s) where module will be delivered**

Medway

1. **Internationalisation**

Students are taught the principles of business financial analysis theories and terminology in order to operate in an international business environment.

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**Revision record – all revisions must be recorded in the grid and full details of the change retained in the appropriate committee records.**

|  |  |  |  |  |
| --- | --- | --- | --- | --- |
| Date approved | Major/minor revision | Start date of the delivery of revised version | Section revised | Impacts PLOs (Q6&7 cover sheet) |
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Revised FSO Jan 2018