1. **Title of the module**

BUSN9143 (CB9143) Financial Analysis for Decision Making

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)**

7

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

15 (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**

None

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

Masters of Business Administration

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

8.1 Demonstrate a comprehensive knowledge and understanding of finance theories and concepts and their application to a range of decisions, including strategic management and the creation, growth, transformation and performance of firms, considering the risky operating environment.

8.2 Demonstrate advanced knowledge of how to use financial data received so as to generate relevant information that will provide comprehensive guidance for decision-making and responsible management, whilst recognising the limitations of its usefulness.

8.3 Analyse complex data, using a range of financial tools available to support investment appraisal and be able to interpret the implications for decision-making.

8.4 Demonstrate understanding of a range of stakeholders’ perspectives

8.5 Structure analyses with respect to organisational goals, including to maximise resources.

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

9.1 Structure, develop and defend complex and original arguments.

9.2 Critically analyse structured and unstructured problems.

9.3 Apply quantitative techniques for solving complex problems within a finance context.

9.4 Communicate effectively, using appropriate formats

9.5 Work effectively in a team environment

1. **A synopsis of the curriculum**

The module will introduce various tools for conducting financial analyses that will support management decision-making. There will be emphasis on the relevance of each tool in the context of decision-making and assumed objectives. There will be emphasis given to discussions on the interpretations of outcomes, the complex interrelationships involved and the implications of an uncertain decision-making environment.

Although further development of numerical competency is likely to be one outcome of this module it is not a key focus. The module has been designed to capture the financial perspective of Strategic thinking that underlies management decision-making.

The module will include macro and micro focuses for decision-making, as well as considering the necessary adjustments for the risky environments in which mangers operate.

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

Atrill, P. & McLaney, E. (2017) Accounting and Finance for Non-Specialists 10th edn., Pearson Education. ISBN 9781292135601

Watson, D and Head, A (2016), Corporate Finance: Principles and Practice, 7th Edition, Financial Times/Prentice Hall. ISBN 9781292103037

1. **Learning and teaching methods**

Contact hours: 36

Private study hours: 114

Total hours: 150

1. **Assessment methods**

13.1 Main assessment methods

Group presentation, 20 min (40%)

Invidual report, 2,000 words (60%)

* 1. Re-assessment methods

100% coursework.

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

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| **Module learning outcome** | *8.1* | *8.2* | *8.3* | *8.4* | *8.5* | *9.1* | *9.2* | *9.3* | *9.4* | 9.5 |
| **Learning/ teaching method** |  |  |  |  |  |  |  |  |  |  |
| *Private Study* | **x** | **x** | **x** | **x** | **x** | **x** | **x** | **x** | **x** |  |
| *Lectures* | **x** | **x** | **x** | **x** | **x** | **x** | **x** | **x** | **x** | **x** |
| *Seminars* | **x** | **x** | **x** | **x** | **x** | **x** | **x** | **x** | **x** | **x** |
| **Assessment method** |  |  |  |  |  |  |  |  |  |  |
| *Group presentation* | **x** | **x** | **x** | **x** | **x** | **x** | **x** |  | **x** | **x** |
| *Individual report*  *2000 words* | **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**

Canterbury

1. **Internationalisation**

Consideration is given to the impact of International Accounting Standards and how the International Accounting Standards Board is focussing on harmonisation of standards on a global basis to move away from local GAAP (Generally Accepted Accounting Practices).  In addition there is focus on the conflicts between IAS and GAAP: What are the international pressures creating such resistance, why and how are they being resolved?

The links to international markets and globalisation is reviewed along with international diversification and the impact on portfolio risk.  Case study analyses will often feature global companies listed on international exchanges. Typical financial analyses that will be required include the application of valuation models to the international context, investigation of the access to global financial markets for sources of finance and consideration of the best use of those finance sources. This will also involve reviewing their corporate governance codes which will have an impact on the global economy in which they operate.

**FACULTIES SUPPORT OFFICE USE ONLY**

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

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| 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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