



## **Module Specification**

### **Financial Decision Making**

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## Part 1: Information

**Module title:** Financial Decision Making

**Module code:** UMADFJ-15-M

**Level:** Level 7

**For implementation from:** 2024-25

**UWE credit rating:** 15

**ECTS credit rating:** 7.5

**College:** College of Business and Law

**School:** CBL Bristol Business School

**Partner institutions:** None

**Field:** Accounting and Finance

**Module type:** Module

**Pre-requisites:** None

**Excluded combinations:** None

**Co-requisites:** None

**Continuing professional development:** No

**Professional, statutory or regulatory body requirements:** None

## Part 2: Description

**Overview:** Not applicable

**Features:** Not applicable

**Educational aims:** In addition to the learning outcomes the educational experience may explore, develop, and practice but not formally discretely assess the following:

Working as part of a team

Applying relevant knowledge, techniques and concepts systematically and creatively

to situations and problems in the field

Time management

Effective two-way communication: listening, effective oral and written communication of complex ideas and arguments, using a range of media

**Outline syllabus:** You will cover:

Financial objectives of the business – potential and assumed

Reporting performance to organisational stakeholders

Interpretation of financial statements

Concepts of the risk return trade off and short and long term liquidity

Cost behaviour and analysis of cost into fixed and variable components

How we measure and use costs for internal decision making

Cost/volume profit analysis, contribution analysis

Strategic decision making and investment appraisal

Sources and types of finance

Debt and its markets

Equity and its markets

Managing risk

Diversification and risk reduction

Financial strategy in context

Strategies for payment/ realisation and distribution of returns – interest, dividends and capital growth

The external environment of financial decision making including risk and macro-market legal and economic environment

International financial system, markets and exchange rates

Corporate governance and value creation for different stakeholders

### **Part 3: Teaching and learning methods**

**Teaching and learning methods:** This module will utilise a variety of approaches including lectures, workshops, case studies, problem solving exercises, individual and group reflection and feedback. These activities can take place either in a classroom environment and/or online through the use of information technology.

The contact sessions are supported by further materials and activities provided on Blackboard.

Significant emphasis will be placed on using up to date financial information. Local and international financial databases will be used to enhance the real-time learning environment. These may include such databases as FAME/OSIRIS, Datastream and Bloomberg (where possible).

Whether delivered in a classroom setting or online there will be opportunities for students to discuss and evaluate their findings with teaching staff in order to gain an understanding of the importance of the role of finance within a strategic decision making environment.

**Module Learning outcomes:** On successful completion of this module students will achieve the following learning outcomes.

**MO1** Critically evaluate the role of financial objectives for different stakeholders and use financial information to support management decision making.

**MO2** Prepare and analyse revenue and costing information to support short and long-term management decision-making

**MO3** Evaluate and address reported financial and sustainability information to support complex management decision making problems

**MO4** Identify diverse finance options, sourcing methods, and their suitability for various investment decisions, assess associated risks and their appropriateness.

**MO5** Evaluate the impact of the external environment on financial decision making in organisations. The external environment includes legal, economic, ethical, political, sociological and technological aspects.

**Hours to be allocated:** 150

**Contact hours:**

Independent study/self-guided study = 114 hours

Face-to-face learning = 36 hours

Total = 150

**Reading list:** The reading list for this module can be accessed at [readinglists.uwe.ac.uk](https://uwe.rl.talis.com/modules/umadfj-15-m.html) via the following link <https://uwe.rl.talis.com/modules/umadfj-15-m.html>

## Part 4: Assessment

**Assessment strategy:** On campus Case Study Exam (2 hours) 50%

This subject requires students to gain some skills including numerical literacy and use of financial techniques inherent in the decision making for business including Financial Statements, Break Even Analysis and Discounted Cash Flows.

Report (2,500 words) 50% Students will write a business report looking at the financial performance of an industrial sector and the top firms within that sector. The report will provide an opportunity for more comprehensive and external evaluation of financial decision making and as it relates to their own workplace. It will include the assessment of the external environment and its impact on a company's financial performance and value creation for its stakeholders.

As preparation for the financial report, formative assessment will be through mini presentations.

### Assessment tasks:

#### Examination (First Sit)

Description: Case Study Exam (Completed in a 2 hour period on campus)

Weighting: 50 %

Final assessment: No

Group work: No

Learning outcomes tested: MO1, MO2, MO4

#### Report (First Sit)

Description: Business report (2,500 words)

Weighting: 50 %

Final assessment: Yes

Group work: No

Learning outcomes tested: MO1, MO3, MO4, MO5

**Examination (Resit)**

Description: Case Study Exam (Completed in a 2 hour period on campus)

Weighting: 50 %

Final assessment: No

Group work: No

Learning outcomes tested: MO1, MO2, MO4

**Report (Resit)**

Description: Business report (2,500 words)

Weighting: 50 %

Final assessment: Yes

Group work: No

Learning outcomes tested: MO1, MO3, MO4, MO5

**Part 5: Contributes towards**

This module contributes towards the following programmes of study:

Business Administration [Frenchay] MBA 2024-25

Business Administration [BIBM] MBA 2024-25

Business Administration [Villa] MBA 2024-25

Business Administration [Frenchay] MBA 2024-25

Business Administration [Villa] MBA 2024-25

Business Administration [BIBM] MBA 2024-25