



CORPORATE AND ACADEMIC SERVICES

MODULE SPECIFICATION

Part 1: Basic Data					
Module Title	Making a Financial Case				
Module Code	UINVK8-15-2	Level	2	Version	1
Owning Faculty	Hartpury	Field	Animal and Land Science		
Contributes towards	FdSc Animal Management FdSc Equine Management				
UWE Credit Rating	15	ETCS Credit Rating	7.5	Module Type	Project
Pre-requisites	None		Co-requisites	None	
Excluded Combinations	None		Module Entry requirements	None	
Valid From	01 September 2014		Valid to	01 September 2020	

CAP Approval Date	29 May 2014
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Part 2: Learning and Teaching	
Learning Outcomes	<p>On successful completion of this module students will be able to:</p> <ol style="list-style-type: none"> 1 Understand financial concepts used to inform management decisions (A). 2 Provide an account of the practices associated with capital and revenue expenditure (A). 3 Be able to make a financial case to inform a management decision (A).
Syllabus Outline	<ol style="list-style-type: none"> 1 This module is designed to develop an understanding and ability to be able to make a financial case as required by a practising or potential middle manager within the animal or equine sector. 2 Students will be required to provide an account of the practices associated with capital and revenue expenditure within an organisation of their choice, together with correct and appropriate examples, that explains the differences between the two. 3 Students are then required to provide reasons, with correct and appropriate examples, to explain how costs are classified and allocated; and use a range of appropriate financial evaluation techniques to inform a management decision. 4 Students will be required to explain the differences between capital and revenue expenditure, how costs are classified, and how costs are allocated using examples. 5 Demonstrate the use a range of financial evaluation techniques to inform a management decision and show an understanding of financial evaluation techniques such as Payback, Internal Rate of Return (IRR), Discounted Cash Flow (DCF), Net Present Value (NPV), Return on Capital Employed (ROCE). 6 Show an understanding of factors used in considering and recommending revenue expenditure, including make/buy and/or employ/subcontract decisions. Apply effective methods to present financial information to support recommendations.

Contact Hours	<p>Indicative delivery modes:</p> <table border="0"> <tr> <td>Lectures, guided learning, seminars etc</td> <td style="text-align: right;">33</td> </tr> <tr> <td>Self directed study</td> <td style="text-align: right;">3</td> </tr> <tr> <td>Independent learning</td> <td style="text-align: right;">114</td> </tr> <tr> <td>TOTAL</td> <td style="text-align: right;">150</td> </tr> </table>	Lectures, guided learning, seminars etc	33	Self directed study	3	Independent learning	114	TOTAL	150										
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Teaching and Learning Methods	<p>Scheduled learning May include lectures, seminars, tutorials, project supervision, demonstration, practical classes and workshops; fieldwork; external visits; work based learning; supervised time in studio/workshop.</p> <p>Independent learning May include hours engaged with essential reading, case study preparation, assignment preparation and completion etc.</p> <p>Virtual learning environment (VLE) This specification is supported by a VLE where students will be able to find all necessary module information. Direct links to information sources will also be provided from within the VLE.</p>																		
Key Information Sets Information	<p>Key Information Sets (KIS) are produced at programme level for all programmes that this module contributes to, which is a requirement set by HESA/HEFCE. KIS are comparable sets of standardised information about undergraduate courses allowing prospective students to compare and contrast between programmes they are interested in applying for.</p> <p>Key information set – module data</p> <p>Number of credits for this module 15</p> <table border="1" style="width: 100%; border-collapse: collapse; text-align: center;"> <thead> <tr> <th style="width: 15%;">Hours to be allocated</th> <th style="width: 25%;">Scheduled learning and teaching study hours</th> <th style="width: 25%;">Independent study hours</th> <th style="width: 20%;">Placement study hours</th> <th style="width: 15%;">Allocated Hours</th> </tr> </thead> <tbody> <tr> <td>150</td> <td>36</td> <td>114</td> <td>0</td> <td>150</td> </tr> </tbody> </table> <p>The table below indicates as a percentage the total assessment of the module which constitutes:</p> <ol style="list-style-type: none"> 1 <i>Written exam</i>: Unseen written exam, open book written exam, in-class test. 2 <i>Coursework</i>: Written assignment or essay, report, dissertation, portfolio, project. 3 <i>Practical exam</i>: Oral assessment and/or presentation, practical skills assessment, practical exam. <p>Please note that this is the total of various types of assessment and will not necessarily reflect the component and module weightings in the assessment section of this module description:</p> <p>Total assessment of the module:</p> <table border="0" style="width: 100%;"> <tr> <td>Written exam assessment percentage</td> <td style="border: 1px solid black; text-align: center;">0%</td> </tr> <tr> <td>Coursework assessment percentage</td> <td style="border: 1px solid black; text-align: center;">100%</td> </tr> <tr> <td>Practical exam assessment percentage</td> <td style="border: 1px solid black; text-align: center;">0%</td> </tr> <tr> <td></td> <td style="text-align: center;">100%</td> </tr> </table>	Hours to be allocated	Scheduled learning and teaching study hours	Independent study hours	Placement study hours	Allocated Hours	150	36	114	0	150	Written exam assessment percentage	0%	Coursework assessment percentage	100%	Practical exam assessment percentage	0%		100%
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Reading Strategy	<p>Core readings Any essential reading will be indicated clearly, along with the method for accessing it, e.g. students may be required to purchase a set text, be given a print study pack or be referred to texts that are available electronically or in the Library. Module guides will also reflect the range of reading to be carried out.</p> <p>Further readings Further reading will be required to supplement the set text and other printed readings. Students are expected to identify all other reading relevant to their chosen topic for themselves. They will be required to read widely using the library search, a variety of bibliographic and full text databases, and Internet resources. Many resources can be accessed remotely. The purpose of this further reading is to ensure students are familiar with current research, classic works and material specific to their interests from the academic literature.</p> <p>Access and skills Formal opportunities for students to develop their library and information skills are provided within the induction period and study skills sessions. Additional support is available through online resources. This includes interactive tutorials on finding books and journals, evaluation information and referencing. Sign up workshops are also offered.</p>
Indicative Reading List	<p>The following list is offered to provide validation panels/accrediting bodies with an indication of the type and level of information students may be expected to consult. As such, its currency may wane during the life span of the module specification. However, as indicated above, CURRENT advice on readings will be available via other more frequently updated mechanisms, including the module guide.</p> <ul style="list-style-type: none"> • Alexander, D. and Nobes, C. (Current Edition) <i>Financial Accounting: An International Introduction</i>. Harlow: Financial Times/Prentice Hall. • Atrill, P. (Current Edition) <i>Accounting and Finance for Non-specialists</i>. Harlow: Financial Times/Prentice Hall. • Drury, C. (Current Edition) <i>Management and Cost Accounting</i>. London: Thomson Learning. • Elliot, B. and Elliot, J. (Current Edition) <i>Financial Accounting and Reporting</i>. Harlow: Prentice Hall. • IASB <i>International Financial Reporting Standards (IFRSs)</i> (Current Edition) <i>International Accounting Standards Board</i>. • McLaney, E. (Current Edition) <i>Business Finance: Theory and Practice</i>. Harlow: Prentice Hall. • McLaney, E. and Atrill, P. (Current Edition) <i>Accounting: An Introduction</i>. Harlow: Prentice Hall. • Mullins, L. (Current Edition) <i>Management and Organisational Behaviour</i>. Harlow: Pearson Education Limited. • Sutton, T. (Current Edition) <i>Corporate Financial Accounting and Reporting</i>. Harlow: Financial Times/Prentice Hall. • Watson, T. (Current Edition) <i>Management, Organisation and Employment Strategy</i>. London: Routledge and Kegan Paul. <p>Journals:</p> <ul style="list-style-type: none"> • Journal of Financial Economics. • International Journal of Finance and Management. • Journal International Money & Finance.

Part 3: Assessment			
Assessment Strategy	<p>The assessment strategy for the module is via a written assignment. The written assignment has been chosen so as to facilitate in depth utilisation of the information covered throughout the module, as well as via additional study. This will also facilitate the development of transferable skills, such as scientific writing and research, early on in the student's academic career.</p> <p>Formative feedback can be gained from this module in the module delivery, on the VLE, in tutorials and in revision sessions. Summative feedback can be gained upon assignment and exam scripts.</p> <p>In line with the College's commitment to facilitating equal opportunities, a student may apply for alternative means of assessment if appropriate. Each application will be considered on an individual basis taking into account learning and assessment needs. For further information regarding this please refer to the VLE.</p>		
Identify final assessment component and element	Written assignment.		
% weighting between components A and B (Standard modules only)		A:	B:
		100%	0%
First Sit			
Component A (controlled conditions) Description of each element		Element weighting	
1	Written assignment (2,500 words)	100%	
Resit (further attendance at taught classes is not required)			
Component A (controlled conditions) Description of each element		Element weighting	
1	Written assignment (2,500 words)	100%	
If a student is permitted an EXCEPTIONAL RETAKE of the module the assessment will be that indicated by the Module Description at the time that retake commences.			