



## MODULE SPECIFICATION

Part 1: Information			
Module Title	Introduction to Financial Interpretation		
Module Code	UMADKS-30-1	Level	Level 4
For implementation from	2020-21		
UWE Credit Rating	30	ECTS Credit Rating	15
Faculty	Faculty of Business & Law	Field	Accounting and Finance
Department	FBL Dept of Accounting Economics & Finance		
Module type:	Standard		
Pre-requisites	None		
Excluded Combinations	None		
Co- requisites	None		
Module Entry requirements	None		

Part 2: Description
<p><b>Educational Aims:</b> See Learning Outcomes.</p> <p><b>Outline Syllabus:</b> The syllabus includes:            The role of accounting in a variety of different organisations            The Statement of Financial Position distinguishing between the elements of capital, assets and liabilities            The Income Statement distinguishing between income and expenses and the identification of profit            Users of accounting information; external and internal, identification of specific needs and uses            Time-series analysis to identify trends in data            Regression and correlation to measure the relationship and strength of relationship between two sets of data            Index numbers            Cashflow forecasts            Recognition of different sources of finance required by a variety of business organisations</p> <p><b>Teaching and Learning Methods:</b> A variety of learning methods will be used, which might include:            Lectures</p>

## STUDENT AND ACADEMIC SERVICES

Seminars  
Experiential learning  
Reflective learning  
Skills practice  
Group work and group discussions  
Workshops  
Case studies  
Student presentations  
Information and communications technology (ICT) based activities  
Visiting speakers/expert practitioners will be used during the programme

The module will be taught through a series of lectures, reinforced by a series of seminars and workshops, which will include the use of case studies and sets of financial data to enable learners to analyse and interpret financial data.

Lectures will be used to introduce concepts, data and a framework for analysing the issues, practices and themes under discussion. Workshops provide the opportunity for active student learning through structured activities – debates, case study analysis, group work and evaluation of company data. Private study involves students using a range of reading material to deepen their understanding of management and leadership and help prepare learners for the assessment. To this end, extensive use will be made of Blackboard and students will also be encouraged to utilise the BBS study skills website.

Understanding will be developed via exposure to a variety of case studies. It will also be useful to look at a number of sets of financial statements. The form and structure of these statements must be understood, although students are not required to actually prepare the statements.

Module delivery will be based on scheduled learning and teaching activities of 3 hours per week for 30 weeks totalling 90 hours.

Independent study including essential reading and preparation for seminars, oral presentation and completion and revision and preparation for examination totalling 210 hours.

Scheduled contact: 90 hours  
Self-direct study: 210 hours  
Total study time: 300 hours

### Part 3: Assessment

Formative assessment opportunities will be provided in workshops and seminars enabling students to assess progress and to evaluate their achievement of learning objectives throughout the module.

The summative assessment methods chosen will enable learners to achieve the full range of the learning outcomes and establish skills in the first year that are essential to second year progression. The assessments will be based on case studies of company financial data.

Component A comprises an online exam (2 hour equivalent conducted in a 24 hour window) where students can analyse and evaluate the financial sources for a particular business and analyse the implications of finance as a business resource.

Component B1 will be a written report based on a case study allows the student to apply different models and theories and analyse and evaluate the financial position of an organisation and propose recommendations to solve company problems and an oral presentation based upon these findings

Component B2 is a 10 minute presentation to test the student's knowledge and evaluate skills as to the financial performance of the organisation analysed in component

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First Sit Components	Final Assessment	Element weighting	Description
Report - Component B		30 %	1,500 word report
Presentation - Component B		20 %	An individual 10 minute ..presentation, discussing the financial performance of the companies interpreted within the 1,500 word report Narrated slides submitted online
Examination (Online) - Component A	✓	50 %	Online Examination - 2 hour equivalent conducted in a 24 hour window
Resit Components	Final Assessment	Element weighting	Description
Report - Component B		50 %	Report 1,500 words
Examination (Online) - Component A	✓	50 %	Online Examination - 2 hour equivalent conducted in a 24 hour window

### Part 4: Teaching and Learning Methods

Learning Outcomes	On successful completion of this module students will achieve the following learning outcomes:	
	<b>Module Learning Outcomes</b>	<b>Reference</b>
	Understand the requirements of the regulatory framework in the preparation of financial statements	MO1
	Construct financial statements (Income Statement and Statement of Financial Performance) from a range of accounting information provided for a particular business	MO2
	Construct a cash flow statement which enables management to monitor cash flows successfully	MO3
	Calculate and analyse ratios from the published financial statements of organisations	MO4
	Discuss the limitations of ratios obtained from the published financial statements of organisations	MO5
	Use information technology (e.g. Excel, SAGE) to assist with collection, summarising and presentation of data	MO6
	Carrying out accurate numerical computations	MO7
	Present numerical computations for a business audience	MO8
Apply statistical models to assist in the evaluation of changes in data over time and to forecast future performance	MO9	
Contact Hours	<b>Independent Study Hours:</b>	
	Independent study/self-guided study	210
	<b>Total Independent Study Hours:</b>	210
	<b>Scheduled Learning and Teaching Hours:</b>	
	Face-to-face learning	90

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	<b>Total Scheduled Learning and Teaching Hours:</b>	90
	<b>Hours to be allocated</b>	300
	<b>Allocated Hours</b>	300
Reading List	<p><i>The reading list for this module can be accessed via the following link:</i></p> <p><a href="https://uwe.rl.talis.com/modules/umadks-30-1.html">https://uwe.rl.talis.com/modules/umadks-30-1.html</a></p>	

<b>Part 5: Contributes Towards</b>	
<p>This module contributes towards the following programmes of study:</p> <p>Business with Management [Sep][FT][UCW][2yrs] FdA 2020-21</p> <p>Business with Management [Sep][PT][UCW][3yrs] FdA 2019-20</p>	