UNIVERSITY of BRADFORD

Module Descriptor

Module Details	
Module Title	Accounting and Finance for Business
Module Code	BIC4004-B
Academic Year	2022/3
Credits	20
School	UoB International College
FHEQ Level	FHEQ Level 4

Contact Hours	
Type	Hours
Directed Study	140
Lectures	60

Availability	
Occurrence	Location / Period
BDA	University of Bradford / Semester 2
BDA	University of Bradford / Semester 3

Module Aims

The module is designed to give a broad and generalised introduction to role of the Chief Financial Officer (CFO) and finance function within a business. It considers the wide area of accounting but concentrating on the use of financial data in assisting in the monitoring of a company's performance and supporting the senior management in its strategic planning rather than its theoretical and technical aspects.

Outline Syllabus
The module draws on themes in both financial and management accounting with specific reference to the decision-making needs of managers: Major accounting and finance concepts and terms Overview of financial institutions and types of market The purposes and users of financial statements The role financial statements play in the measurement of profits and valuation of assets Calculation and interpretation of financial ratios Investment appraisal in the context of planning major capital projects Fixed and variable elements of costs in the context of decisions about product costing Cost, volume and profit analysis Overall impact of financial analysis on strategic planning Relationship of risk and return

Learning Outcomes	
Outcome Number	Description
01	Demonstrate knowledge of the major accounting concepts and users of financial statements.
02	Show an understanding of the various adjustments made in financial statements and an appreciation of the effect these adjustments have on the measurement of profit and valuation of assets.
03	Calculate and interpret financial ratios.
04	Evaluate capital projects using various methods of investment appraisal.
05	Distinguish between fixed and variable elements of costs and deploy this knowledge to apply cost, volume and profit analysis.

Learning, Teaching and Assessment Strategy

Students will be taught this module in a group of up to 18. Delivery of the module's theoretical content will be seminar style with considerable emphasis on interactivity between teacher and students and between individual students within the group. Delivery will be over the 10 weeks of the term with 6 contact hours per week and so 60 in all. These contact hours will include up to 6 hours in a computer laboratory during the second half of the Programme. Students will be expected to spend a minimum of a further 90 hours in self-study, reviewing and consolidating the theory studied and practical skills acquired, preparing for their Phase Test, coursework tasks and terminal examination. There will be opportunities for students to practise in unstaffed computer lab sessions.

Shorter-term preparatory exercises and tests will be set during the programme. These will not contribute to the final module assessment but will be marked and used to provide detailed feedback to assist the students to prepare for the essay and examination contributing to the summative assessment.

The assessment regime has been designed to allow both financial accounting and management accounting subject areas to have opportunities for formative assessment at critical times. This is to allow students to improve their performance through the module and have a summative assessment in the form of a final examination, which covers elements of both subjects.

Student progress will be closely monitored by both subject staff and each student's personal tutor. Tutors hold one to one sessions with students during which they are encouraged to reflect on their own progress in meeting the objectives of the module. Out of this monitoring will come provision, as necessary, of learner support in specific weaker areas or where students are making limited progress. The ultimate aim is to build the student's confidence to the point where they will become an independent learner.

Mode of Assessment

Type	Method	Description	Weighting
Summative	Coursework - Written	Responses to simulated accounting scenarios (1000 words)	40%
Summative	Examination - Closed Book	Covering the uses of the financial function within a business (2 Hrs)	60%

Reading List

To access the reading list for this module, please visit https://bradford.rl.talis.com/index.html

Please note:
This module descriptor has been published in advance of the academic year to which it applies. Every effort has been made to ensure that the information is accurate at the time of publication, but minor changes may occur given the interval between publishing and commencement of teaching. Upon commencement of the module, students will receive a handbook with further detail about the module and any changes will be discussed and/or communicated at this point.
