

Liverpool John Moores University

Title: Management of Finance and investment Appraisal
Status: Definitive
Code: **6025MAR** (116861)
Version Start Date: 01-08-2019

Owning School/Faculty: Maritime and Mechanical Engineering
Teaching School/Faculty: Maritime and Mechanical Engineering

Team	Leader
Muhammad Ateeq	Y

Academic Level: FHEQ6
Credit Value: 24
Total Delivered Hours: 72
Total Learning Hours: 240
Private Study: 168

Delivery Options

Course typically offered: Standard Year Long

Component	Contact Hours
Lecture	45
Tutorial	24

Grading Basis: 40 %

Assessment Details

Category	Short Description	Description	Weighting (%)	Exam Duration
Exam	Exam 1	Examination 1	60	3
Report	Report 1	Report 1	20	
Report	Report 2	Report 2	20	

Aims

To develop a student's knowledge and understanding of accounting and costing processes, with particular reference to the management of capital and the appraisal of investment.

Learning Outcomes

After completing the module the student should be able to:

- 1 Critically examine the elements of production cost
- 2 Undertake and review a budgeting and standard costing exercise
- 3 Prepare and appraise accounting statements for a range of applications
- 4 Analyse and interpret financial statements
- 5 Employ appropriate methods for use in appraising investment
- 6 Appraise the role of the Stock Market in the evaluation of equity and the effect of capital structure

Learning Outcomes of Assessments

The assessment item list is assessed via the learning outcomes listed:

Examination 1	2	3	4	5
Report 1	1			
Report 2	6			

Outline Syllabus

Company accounts

Production costs – accounts for the production process, depreciation etc

l costing

Modern methods of costing e.g. Activity Based Costing, Throughput Accounting and the reasons for their development.

Market limitations of costing

Budgets and budgetary control

Standard costing and variance analysis

Measures of financial performance

The stock market –valuation of ordinary shares, issue of share capital

Capital structure

Investment appraisal: Payback, Accounting rate of return, discounted cash flow methods

Learning Activities

The module will be delivered by lectures supported by tutorials.

Notes

In this module, a student will analyse costing and financial reporting examples in addition to studying investment appraisal in order to obtain a broad perspective on the subject, the principles of which can be applied to case studies in a range of industry and business types.