

Liverpool John Moores University

Title: MANAGEMENT OF FINANCE
Status: Definitive
Code: **6060TECH** (105705)
Version Start Date: 01-08-2016

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

Team	Leader
John Skiffington	Y

Academic Level: FHEQ6
Credit Value: 12
Total Delivered Hours: 38
Total Learning Hours: 120
Private Study: 82

Delivery Options

Course typically offered: Semester 2

Component	Contact Hours
Lecture	24
Tutorial	12

Grading Basis: 40 %

Assessment Details

Category	Short Description	Description	Weighting (%)	Exam Duration
Exam	AS1	Examination	70	2
Essay	AS2	Coursework which will be in two parts; a short essay, and a numeric example.	30	

Aims

To extend students knowledge of accounting gained in the level 2 module Cost and Management by introducing elements of financial accounting, financial structure, and investment appraisal.

Learning Outcomes

After completing the module the student should be able to:

- 1 Prepare accounting statements, profit and loss account, balance sheet and simple cash flow statements.
- 2 Apply end of year adjustments to final accounts – depreciation, accruals and pre-payments, bad and doubtful debts and stock
- 3 Describe and apply methods of investment appraisal.
- 4 Describe the effects of altering the capital structure of an enterprise.
- 5 Describe the operation of the securities markets.

Learning Outcomes of Assessments

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

EXAM	1	2	3	4	5
CW	1	2			

Outline Syllabus

Preparation of accounting statements

Balance sheet

Profit and loss account

Cash flow statement

Investment Appraisal.

Payback.

Accounting Rate of Return.

Discounted cash flow methods.

Capital Structure.

Evaluation of ordinary shares

Dividend policy

Learning Activities

The module will be delivered by lectures supported by tutorials. Tutorial activity will make use numeric examples and where appropriate video and other aids.

Notes

Build on the knowledge gained in level 2 module ENRMA2051 extending the students understanding of accounting and finance appropriate to modern business enterprise. Introduces students to the need for investment appraisal to assess the best use of capital resources.

