

Liverpool John Moores University

Title: MANAGEMENT OF FINANCE
Status: Definitive
Code: **6501TECYPC** (115867)
Version Start Date: 01-08-2016

Owning School/Faculty: Electronics and Electrical Engineering
Teaching School/Faculty: YPC International College (Kolej Antarabangsa YPC)

Team	Leader
Paul Otterson	Y

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

Delivery Options

Course typically offered: Semester 1

Component	Contact Hours
Lecture	24
Tutorial	12

Grading Basis: 40 %

Assessment Details

Category	Short Description	Description	Weighting (%)	Exam Duration
Exam	AS1	Examination	70	2
Report	AS2	Coursework 1 coursework which will be in two parts a short essay and a numeric example.	30	

Aims

To extend students knowledge of cost and financial accounting gained in the level 2 modules

Learning Outcomes

After completing the module the student should be able to:

- 1 Prepare complex accounting statements.
- 2 Interpret company results using value added and other methods of analysis.
- 3 Describe and apply modern methods of product costing.
- 4 Describe and apply methods of investment appraisal.
- 5 Describe the effects of altering the capital structure of an enterprise.
- 6 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	6
short essay & numeric exercise	1	2	3			

Outline Syllabus

*Manufacturing Accounts:
Accounting for the production process. Depreciation.*

*Company Accounts:
Appropriation of Profit.
Capital and Reserves.*

*MVA and EVA:
Activity Based Costing.
Throughput Accounting.
Investment Appraisal.
Payback.
Accounting Rate of Return.
Discounted cash flow methods.
Capital Structure.*

Learning Activities

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

Notes

Build on the knowledge gained in level 2 module YPCMA2037 extending the students understanding of costing to methods more appropriate to modern business enterprise. Introduces students to the need for investment appraisal to assess the best use of capital resources.