

## Liverpool John Moores University

Title: FINANCIAL MANAGEMENT  
Status: Definitive  
Code: **7500AG** (103475)  
Version Start Date: 01-08-2011

Owning School/Faculty: Liverpool Business School  
Teaching School/Faculty: Dublin Business School

Team	Leader
Roger Pegum	Y

**Academic Level:** FHEQ7  
**Credit Value:** 15.00  
**Total Delivered Hours:** 38.00  
**Total Learning Hours:** 150  
**Private Study:** 112

### Delivery Options

Course typically offered: Runs Twice - S1 & S2

Component	Contact Hours
Seminar	36.000

**Grading Basis:** 40 %

### Assessment Details

Category	Short Description	Description	Weighting (%)	Exam Duration
Essay	AS1	Written Essay	50.0	
Exam	AS2	Examination	50.0	2.00

### Aims

*To provide the participants with the understanding and range of skills required to interpret and evaluate financial information of international corporate entities.*

*To enable the participants to develop their abilities to make financial decisions in an international corporate context.*

*To provide participants with the knowledge of the international financial environment and its role in the corporate financial decision making of transnational groups.*

### Learning Outcomes

After completing the module the student should be able to:

- 1 Evaluate and analyse a set of published accounts to assist in decision making.
- 2 Select and apply appropriate financial decision making techniques to conduct a financial appraisal of an international business opportunity.
- 3 Critically appraise traditional and modern costing techniques.
- 4 Apply relevant costing approaches to short-term decision making opportunities.
- 5 Critically analyse the international financial environment and appreciate its role in the corporate financial decision making of transnational groups.

### Learning Outcomes of Assessments

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

essay	1	2	
EXAM	3	4	5

### Outline Syllabus

*Introduction to the International Financial Environment.*  
*Introduction to Income Statements, Balance Sheets and Cash Flow Statements.*  
*Analysis and evaluation of financial statements by the use of ratios.*  
*Introduction to costing techniques.*  
*Traditional cost accounting and activity-based costing.*  
*Planning and budgeting.*  
*International differences in financial and management accounting practices.*  
*Investment Appraisal and risk.*  
*Concepts and determination of the cost of capital.*  
*Understanding of the Capital Structure of an international organisation.*  
*The international financial environment.*  
*The role of the capital markets and an understanding of financial derivatives.*

### Learning Activities

Seminars.

### References

<b>Course Material</b>	Book
<b>Author</b>	Davies, T and Boczko, T
<b>Publishing Year</b>	2005
<b>Title</b>	Business accounting and finance
<b>Subtitle</b>	
<b>Edition</b>	2nd edition

<b>Publisher</b>	Berkshire: McGraw Hill
<b>ISBN</b>	

<b>Course Material</b>	Book
<b>Author</b>	Drury, C
<b>Publishing Year</b>	2005
<b>Title</b>	Management accounting for business
<b>Subtitle</b>	
<b>Edition</b>	3rd edition
<b>Publisher</b>	London: Thomson
<b>ISBN</b>	

<b>Course Material</b>	Book
<b>Author</b>	Madura, J and Fox, R
<b>Publishing Year</b>	2007
<b>Title</b>	Financial Management
<b>Subtitle</b>	
<b>Edition</b>	
<b>Publisher</b>	London: Thomson Learning
<b>ISBN</b>	

<b>Course Material</b>	Book
<b>Author</b>	Mills, R W and Robertson, J
<b>Publishing Year</b>	2000
<b>Title</b>	Fundamentals of managerial accounting and finance
<b>Subtitle</b>	
<b>Edition</b>	
<b>Publisher</b>	Cirencester: Mars Business Associates
<b>ISBN</b>	

<b>Course Material</b>	Book
<b>Author</b>	Nobes, C W and Parker, R H
<b>Publishing Year</b>	2008
<b>Title</b>	Comparative international accounting
<b>Subtitle</b>	
<b>Edition</b>	10th edition
<b>Publisher</b>	Harlow: FT Prentice Hall
<b>ISBN</b>	

<b>Course Material</b>	Book
<b>Author</b>	Pike, R and Neale, B
<b>Publishing Year</b>	2005
<b>Title</b>	Corporate finance and investment
<b>Subtitle</b>	
<b>Edition</b>	5th edition
<b>Publisher</b>	Harlow: FT Prentice Hall
<b>ISBN</b>	

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## **Notes**

lectures and exams