# **Liverpool** John Moores University

Title: FINANCIAL MANAGEMENT

Status: Definitive

Code: **7500KFBAG** (116247)

Version Start Date: 01-08-2011

Owning School/Faculty: Liverpool Business School Teaching School/Faculty: Kaplan Financial Birmingham

Team	emplid	Leader
Alastair Balchin		Υ

Academic Credit Total

Level: FHEQ7 Value: 15.00 Delivered 36.00

**Hours:** 

Total Private

Learning 150 Study: 114

**Hours:** 

**Delivery Options** 

Course typically offered: Semester 1

Component	Contact Hours
Lecture	24.000
Tutorial	12.000

**Grading Basis:** 40 %

#### **Assessment Details**

Category	Short Description	Description	Weighting (%)	Exam Duration
Essay	AS1	Case Study.	100.0	

#### Aims

To equip participants with the knowledge and skills to understand and apply competency in financial management and decision making techniques.

### **Learning Outcomes**

After completing the module the student should be able to:

1 Apply techniques for costing products and business activities

- 2 Prepare and use internal financial information for decision-making
- 3 Prepare and apply capital investment appraisal techniques
- 4 Prepare, evaluate and critically appraise different budgeting and budgetary control techniques
- 5 Analyse, appraise and communicate quantitative and qualitative information

## **Learning Outcomes of Assessments**

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

Essay 1 2 3 4 5

## **Outline Syllabus**

Cost, concepts, classification and behaviours
Absorption costing, activity based costing and marginal costing
CVP analysis
Relevant costs and short-term decisions
Pricing decisions and profitability analysis
Capital investment appraisal
Budgets models, budgeting and budgetary control
Strategic cost management
Risk and uncertainty
Divisional Performance
Transfer pricing

## **Learning Activities**

Lectures, Tutorials and Case studies.

# References

Course Material	Book
Author	Drury, C
Publishing Year	2004
Title	Management Accounting for Business Decision
Subtitle	
Edition	
Publisher	3rd edition, Thomson, 1 86152 770 5
ISBN	

Course Material	Book
Author	Mills, R and Robertson, J
Publishing Year	1999
Title	Fundamentals of Managerial Accounting and Finance

Subtitle	
Edition	
Publisher	4th edition, Mars Business Associates Ltd 187318126
ISBN	

Course Material	Book
Author	Broadbent, M and Cullen, J
Publishing Year	2004
Title	Managing Financial Resources
Subtitle	
Edition	
Publisher	3rd edition, Institute of Management, 0750657553
ISBN	

Course Material	Book
Author	British Accounting Review
Publishing Year	0
Title	
Subtitle	
Edition	
Publisher	
ISBN	

Course Material	Book
Author	Management Accounting Research
Publishing Year	0
Title	
Subtitle	
Edition	
Publisher	
ISBN	

Course Material	Book
Author	Accounting and Business Research
Publishing Year	0
Title	
Subtitle	
Edition	
Publisher	
ISBN	

### **Notes**

Throughout the module, students will be taught financial management techniques using practical examples, mini case studies and exercises. Formative assessment will be based on these exercises, and students will submit for marking and feedback

at least two exercises.

This module is summatively assessed through a case study which will require the student to analyse figures using appropriate financial management techniques. Students will be required to critically appraise financial management techniques, and, if appropriate, recommend alternatives to those presented in the case study.