

<b>Module code</b>	FIN7C2	<b>Level</b>	7
<b>Module title</b>	Financial Analysis for Managers	<b>Credit value</b>	10
<b>Programme(s) on which the module is taught</b>	MA Leadership and Organisational Change MA Management and Finance MA Management and Marketing MA International Business MA Luxury Brand Management	<b>ECTS Credits</b>	5
		<b>Notional learning hours</b>	100

### 1. Pre-requisite modules

None.

### 2. Module aims and objectives

The aims of the module are to:

- Enable students to understand the uses and limitations of the different elements statutorily required Annual Report.
- Apply this knowledge both to company valuation applicable to equity investment decisions and to lending decisions.
- As a director use this knowledge in conjunction with other techniques to achieve optimal financing.

### 3. Learning outcomes

#### Knowledge and understanding

*Upon successful completion of this module:*

- A1:** The student will demonstrate a systematic understanding and knowledge of management and other relevant business disciplines required to be an effective manager.
- A2:** The student will demonstrate an understanding of current management theoretical and methodological approaches and how these affect the way business management knowledge and thinking are interpreted in managerial practice.

#### Skills

*Upon successful completion of this module:*

- B1:** The student will develop critical responses to current / existing business management theoretical discourse, methodologies and practises.
- B2:** The student will demonstrate the ability to analyse, distil and solve practical business management problems, in complex situations, through critical evaluation and sound judgement.
- B3:** The student will demonstrate flexibility and creativity in the application of knowledge in unfamiliar and ambiguous contexts; managing uncertainty and complexity and demonstrate an ability to synthesise ideas and information
- B4:** Competency in essential practical skills to autonomously adapt performance and capabilities in multiple contexts.

- B5:** Demonstrate an understanding of the implementation of typical performance management and evaluation of people processes.
- B6:** Incorporate a critical ethical dimension to their studies, managing the implications of ethical and cross-cultural issues and work proactively with others to formulate solutions.
- B7:** Develop the ability for critical self-evaluation and reflection based on constructive feedback.
- B8:** Identify, evaluate and develop competencies and qualities to support effective interpersonal communication skills in a range of complex, ambiguous and specialised / generalised contexts.
- B9:** Further develop skills associated with working and delivering as part of a team.

#### 4. Indicative content

- An understanding of the legal and statutory requirements relating to annual reports of companies with an emphasis on those affecting the form and content of financial statements.
- A deeper understanding of the rationale supporting those rules.
- Optimal means of sourcing capital.
- Maintaining a going concern
- Resolution of the agency problem
- The extent to which different elements of the Annual Report and Financial Statements are entitled to be relied on by different user groups and an explanation of the expectation gap.
- Closure of the expectation gap.
- Financial analysis to determine areas of financial strength and weakness
- Techniques to forecast company failure.

#### 5. Learning and teaching methods

This module will be organised around a combination of lectures, seminars which will include workshop activities. We make extensive reference to published Annual Reports, especially to the financial statements and make reference to cases where failure to observe GAAP has led to a critical situation being obscured and the consequent problems being greater. These case studies will be used to illustrate how an analytical approach may uncover misreporting.

10 credit module – 100 learning hours	
Directed learning	33 hours
Lectures	11
Seminars	22
Self-directed learning	67 hours
Preparation for class	11
Self-study after class	22

Assessment (group work –Presentation and Report)	34
<b>Total</b>	100

## 6. Assessment and relative weightings

Students will undertake formative case study assessments during seminars these will be separated into presentation and reporting sections, including analysis of financial situations and related reports.

### Rationale for Assessment:

- To allow students to demonstrate the extent to which they have understood the reading material and how the case relates to the theory, concepts and principles (Law and Regulation and GAAP) delivered in the module.
- To give students the opportunity to apply their knowledge to a real-world situation and undertake a critical comparison of two businesses with a view to determining actual and potential strengths and weaknesses and making an investment decision either as a small shareholder or an influential holder of a significant block of shares.
- Overall accuracy in selection of data and understanding of why techniques used are appropriate is a fundamental requirement..

### Group presentation relating to an assigned case study – 50% of the Total Module Mark (Week 9)

Students need to work together in pre-assigned groups to produce a detailed analysis of an assigned case study. The report length will be a maximum 1,500 words.

### Individual Report based on the same companies and work undertaken in the presentation 50% of the Total Module Mark (Week 13)

- To give students experience in writing and presenting complex business issues in a readily comprehensible and convincing manner.
- To expand on their presentation.

7. Mapping of assessment tasks for the module										
Assessment tasks	A1	A2	B1	B2	B3	B5	B6	B7	B8	B9
Group Presentation relating to an assigned case study		✓	✓	✓	✓		✓	✓	✓	✓
Individual Report based on the same companies and work undertaken in the presentation		✓		✓		✓	✓	✓	✓	✓
Formative work	✓	✓	✓	✓	✓	✓	✓			

## 8. Key reading

**Black board weekly material is exhaustive in all but the most contemporary material indicated in “journals” (below).**

**Dyson (Core Text Below) has proved very helpful to masters students.**

### **Core Textbook**

Dyson, J. & Franklin, E. (2017), Accounting for Non-accounting Students, Pearson U.K., ISBN 978129212897

Students are expected to bring articles of general interest to the attention of all in their seminar group. All journals/periodicals listed below are subscribed to by Regent's University London library.

### **Journals**

Financial Times

Wall Street Journal – Electronic only at RUL