

<b>Module Title:</b>	Business Finance
<b>Language of Instruction:</b>	English
<b>Credits:</b>	5
<b>NFQ Level:</b>	7
<b>Module Delivered In</b>	<a href="#">12 programme(s)</a>
<b>Teaching &amp; Learning Strategies:</b>	Lectures - communication of knowledge and ideas from the lecturer to the student. Problem Solving Exercises - student will work as part of a team and will work together to resolve various business scenarios. Class Discussion/Debate - Students will be encouraged to actively participate in the class sessions which will develop their analytical and communication skills. E-Learning - It is envisaged that the module will be supported with on-line learning materials. Self-Direct Independent Learning - the emphasis on independent learning will develop a strong and autonomous work and learning practices.
<b>Module Aim:</b>	The aim of this module is to develop financial skills and knowledge expected of a business manager, in relation to financial statement analysis and interpretation, cost volume profit analysis and full costing and customer profitability analysis (enabled by the completion of business financial accounting 2 and business management accounting).

Learning Outcomes	
<i>On successful completion of this module the learner should be able to:</i>	
LO1	Define and explain the key terms, concepts, theories and practices associated with the business finance module.
LO2	Identify and apply relevant business finance techniques when presented with defined and undefined practical business problems.
LO3	Analyse, prepare and evaluate results within a business finance framework and present recommendations.

Pre-requisite learning	
<b>Module Recommendations</b> <i>This is prior learning (or a practical skill) that is recommended before enrolment in this module.</i>	
No recommendations listed	
<b>Incompatible Modules</b> <i>These are modules which have learning outcomes that are too similar to the learning outcomes of this module.</i>	
No incompatible modules listed	
<b>Co-requisite Modules</b>	
No Co-requisite modules listed	
<b>Requirements</b> <i>This is prior learning (or a practical skill) that is mandatory before enrolment in this module is allowed.</i>	
No requirements listed	

## Module Content & Assessment

### Indicative Content

#### Introduction to Business Finance

Role of the finance function; Corporate objectives; Agency theory; Forms of business organisation, Key developments in finance.

#### Financial Statement Analysis and Interpretation

Layout and interpretation of key financial statements; Key steps in financial ratio analysis; Key financial ratios and classification (profitability, working capital, liquidity and capital structure); Calculation of key ratios for assessing financial performance and position of a business; Limitations of ratio analysis.

#### Cost-Volume-Profit Analysis and Decision-Making

Cost behaviour: fixed, variable, semi-fixed, semi-variable; Separation of fixed and variable costs; Break-even analysis; Cost structure analysis (operating leverage); Limitations of break-even analysis; Contribution analysis for discontinuation of an activity and one-off contracts; Qualitative factors in decision-making.

#### Full Costing & CPA Analysis

Full cost of an unit of output, Overhead absorption techniques, customer profitability analysis (CPA), Output decisions in limiting factor situations.

Assessment Breakdown	%
Continuous Assessment	30.00%
End of Module Formal Examination	70.00%

### Continuous Assessment

Assessment Type	Assessment Description	Outcome addressed	% of total	Assessment Date
Other	Class Assessment / Project / Presentation/ Case Study	1,2,3	30.00	Week 6

No Project

No Practical

### End of Module Formal Examination

Assessment Type	Assessment Description	Outcome addressed	% of total	Assessment Date
Formal Exam	End of Semester Final Examination	1,2,3	70.00	End-of-Semester

SETU Carlow Campus reserves the right to alter the nature and timings of assessment

**Module Workload**

<b>Workload: Full Time</b>		
<i>Workload Type</i>	<i>Frequency</i>	<i>Average Weekly Learner Workload</i>
Lecture	Every Week	3.00
Independent Learning	Every Week	6.00
Total Hours		9.00

<b>Workload: Part Time</b>		
<i>Workload Type</i>	<i>Frequency</i>	<i>Average Weekly Learner Workload</i>
Lecture	12 Weeks per Stage	1.50
Independent Learning Time	15 Weeks per Stage	7.13
Total Hours		125.00

## Module Delivered In

Programme Code	Programme	Semester	Delivery
CW_BBLAW_B	<a href="#">Bachelor of Business (Honours) in Business with Law</a>	5	Mandatory
CW_BBHRM_B	<a href="#">Bachelor of Business (Honours) in Human Resource Management</a>	5	Elective
CW_HHIBU_B	<a href="#">Bachelor of Business (Honours) in International Business</a>	5	Mandatory
CW_BBBBM_B	<a href="#">Bachelor of Business (Honours) in Management</a>	5	Mandatory
CW_BBSCM_B	<a href="#">Bachelor of Business (Honours) in Supply Chain Management</a>	5	Mandatory
CW_BBBUS_D	<a href="#">Bachelor of Business in Business</a>	5	Mandatory
CW_BBHRM_D	<a href="#">Bachelor of Business in Human Resource Management</a>	5	Elective
CW_BBINB_D	<a href="#">Bachelor of Business in International Business incorporating Double Degree</a>	5	Mandatory
CW_BPMKT_D	<a href="#">Bachelor of Business in Marketing</a>	5	Mandatory
CW_BBSCM_D	<a href="#">Bachelor of Business in Supply Chain Management</a>	5	Mandatory
CW_BBDMA_B	<a href="#">Bachelor of Science (Honours) in Digital Marketing with Analytics</a>	5	Mandatory
CW_BBDMA_D	<a href="#">Bachelor of Science in Digital Marketing with Analytics</a>	5	Mandatory