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| Module Title: | Business Finance |
| Language of Instruction: | English |
| Credits: | 5 |
| NFQ Level: | 7 |
| Module Delivered In | 12 programme(s) |
| Teaching & Learning Strategies: | 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. |
| Module Aim: | 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 | |
|--|--|
| Module Recommendations <i>This is prior learning (or a practical skill) that is recommended before enrolment in this module.</i> | |
| No recommendations listed | |
| Incompatible Modules <i>These are modules which have learning outcomes that are too similar to the learning outcomes of this module.</i> | |
| No incompatible modules listed | |
| Co-requisite Modules | |
| No Co-requisite modules listed | |
| Requirements <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

| Workload: Full Time | | |
|----------------------------|------------------|--|
| <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 |

| Workload: Part Time | | |
|----------------------------|--------------------|--|
| <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 | Bachelor of Business (Honours) in Business with Law | 5 | Mandatory |
| CW_BBHRM_B | Bachelor of Business (Honours) in Human Resource Management | 5 | Elective |
| CW_HHIBU_B | Bachelor of Business (Honours) in International Business | 5 | Mandatory |
| CW_BBBBM_B | Bachelor of Business (Honours) in Management | 5 | Mandatory |
| CW_BBSCM_B | Bachelor of Business (Honours) in Supply Chain Management | 5 | Mandatory |
| CW_BBBUS_D | Bachelor of Business in Business | 5 | Mandatory |
| CW_BBHRM_D | Bachelor of Business in Human Resource Management | 5 | Elective |
| CW_BBINB_D | Bachelor of Business in International Business incorporating Double Degree | 5 | Mandatory |
| CW_BPMKT_D | Bachelor of Business in Marketing | 5 | Mandatory |
| CW_BBSCM_D | Bachelor of Business in Supply Chain Management | 5 | Mandatory |
| CW_BBDMA_B | Bachelor of Science (Honours) in Digital Marketing with Analytics | 5 | Mandatory |
| CW_BBDMA_D | Bachelor of Science in Digital Marketing with Analytics | 5 | Mandatory |