

<b>Module Title:</b>	Finance for Sport 2
<b>Language of Instruction:</b>	English
<b>Credits:</b>	10
<b>NFQ Level:</b>	7
<b>Module Delivered In</b>	No Programmes
<b>Teaching &amp; Learning Strategies:</b>	The learning outcomes will be achieved through the following teaching methodologies: Lectures - communication of knowledge and ideas from the lecturer to the student; Problem Solving Exercises – students will work in and out of class to resolve various scenarios relating to the financial management of sporting organisations; E-Learning – The module will be supported with on-line learning materials; Self-Directed Independent Learning – the emphasis on independent learning will develop autonomous work and learning practices.
<b>Module Aim:</b>	The aim of this module is to introduce students to the preparation, interpretation and communication of financial management data for internal and external stakeholders of sporting clubs and organisations.
<b>Learning Outcomes</b>	
<i>On successful completion of this module the learner should be able to:</i>	
LO1	Interpret financial statements and make recommendations for improvement of financial position including budgetary control.
LO2	Demonstrate the ability to perform techniques in relation to short term decision making options
LO3	Analyse the options available in relation to short term and long term sources/uses of funds
LO4	Use a spreadsheet package for financial analysis/decision making purposes.
<b>Pre-requisite learning</b>	
<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>	
Finance for Sport 1	

## Module Content & Assessment

### Indicative Content

#### Interpreting Annual Reports

Annual Reports; Financial Ratio Analysis; Types/Uses of Financial Ratios; Limitations of Ratio analysis

#### Short Term Decision Making

Types of Costs: labour, overheads, fixed, variable, semi variable, relevant, non relevant; Overhead Absorption techniques; Cost Volume Profit Analysis: breakeven, contribution, contribution/sales ratio, margin of safety, make or buy decisions

#### Budgeting and Budgetary Control

Master and Subsidiary budgets for Sport; Cash flow forecasting; Comparison of actual v budgeted performance

#### Investment Appraisal and Long Term Decision Making

Purpose of investment appraisal; Investment Techniques: Payback, Net Present Value, Internal Rate of Return

#### Sport Funding and Finance

Sources v Uses of Funds; Non – Commercial Finance options: Central and local Government, National Governing Bodies, Lottery funds, Other sources; Commercial finance options: Bank loans, leasing, share issues etc; Alternative finance options: Sponsorship, Public Private Partnerships, Fundraising

#### Spreadsheet Software

Use a spreadsheet package to prepare scenarios in relation to financial planning/financial analysis for typical decision making scenarios in sport.

Assessment Breakdown	%
Continuous Assessment	30.00%
Practical	10.00%
End of Module Formal Examination	60.00%

### Continuous Assessment

Assessment Type	Assessment Description	Outcome addressed	% of total	Assessment Date
Other	In class examinations / MCQ tests / essays / project work / case studies	1,2,3	30.00	n/a

No Project

### Practical

Assessment Type	Assessment Description	Outcome addressed	% of total	Assessment Date
Practical/Skills Evaluation	Computer Practical: In class practical exam / project	4	10.00	Sem 2 End

### End of Module Formal Examination

Assessment Type	Assessment Description	Outcome addressed	% of total	Assessment Date
Formal Exam	2 Hour Written Examination	1,2,3	60.00	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	30 Weeks per Stage	3.00
Practicals	30 Weeks per Stage	0.50
Independent Learning	30 Weeks per Stage	3.17
Total Hours		200.00

