

AMITY GLOBAL INSTITUTE

MODULE SYLLABUS

Course	Master of Business Administration (University of Northampton)
Module Title	Financial Decision Making
Module Syllabus No. (if any)	FINM036
Content	Financial Accounting and Reporting: Nature and Purpose of the accounting function within business, Financial and Non-Financial Objectives, Key stakeholders, Shareholder Value Added / Corporate reporting, Income statement, statement of financial position Cash flow statement. / Key Accounting Issues - Stocks, Fixed Assets, Research and Development Substance over form, Capital instruments Analysis and Interpretation of financial reports. Limitations of ratio analysis. Cost and Management Accounting, Cost classification and behaviour Marginal costing and short-term decision –making Break even analysis /Overheads, nature, allocation and absorption. Budgeting and Budgetary Control Operational budgets / Financial Management, Working Capital Management. Role and Nature of Financial Markets, Sources and costs of capital /Capital Expenditure / Investment appraisal decisions. Time Value of Money Shareholder value Discounted Cash Flow (DCF) /Cash flow management, Global Issues and trends in Financial Management Financial management around the world: competing perspectives and models and the consequence for practice. Ethical behaviour and CSR in Financial Practice /Financial Accounting and Reporting: Nature and Purpose of the accounting function within business, Financial and Non-Financial Objectives, Key stakeholders, Shareholder Value Added. Corporate reporting, Income statement, statement of financial position Cash flow statement
No. of Teaching Hours	30
Teaching Methods	Lectures, tutorials, case-studies analysis, research journals and group discussion
Assessment Methods and Weightages	AS1- Case study\essay\report 2,500 words– 50% TC1 – Time constrained test - 50%
Skills for Maximising Learning Outcomes	Reading and Research
Dates of Examinations, Major Assessments and Assignments	Please refer NILE at: https://nile.northampton.ac.uk
Recommended Text	M. P. Narayanan, Vikram K. Nanda - Finance for Strategic Decision-Making: What Non-Financial Managers Need to Know - 2004 - Wiley
Additional Reference Texts (if any)	-
Additional Remarks (if any)	

No.	Learning Outcomes/Aims
1	Demonstrate a critical understanding of how the nature and role of the finance professional and the regulatory framework impact on the organisation and its stakeholders.
2	Critically evaluate the impact of all environmental forces on the financial domain, both domestically and within a wider international context.
3	Identify, critically appraise and interrogate the content, relevance and use of key financial and management accounting information and techniques, both within organisations and by reference to contemporary literature in the field.
4	Rigorously compare and contrast the various sources of finance available to an organisation, the role of the capital markets, the nature and importance of risk management and the impact on and relevance of, cost of capital within the decision-making process, including within an international or global marketplace.

Note: All Information provided to Amity will be kept strictly confidential except for those required under statutory requirements and by government authorities and relevant university partners and accreditation bodies as part of the regulatory or course requirements.

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5	Demonstrate the ability to evaluate critically and communicate effectively, either orally or in written form, the financial performance of an organisation by reference to internal or public domain documentation and evidence
6	Analyse and interpret financial information such as income statements, statements financial position, cash flow statements, budgets and product / service costing. Engage others in explanation and demonstration of the use of 'what – if 'analysis and computer software skills using spreadsheets and planning frameworks as appropriate
7	Calculate and apply an organisation's cost of capital and basic sensitivity analysis to investment appraisal scenarios. Appraise and communicate the results in an effective and reflective manner. Plan and manage learning, to develop an ethical and strategic perspective of the accounting and finance domain, to be reflective and self-critical and to work effectively.
8	Manage and organise study time and utilise a range of study skills so that knowledge and subject-specific skills can be applied to solve problems and challenge accepted wisdom in a selective critical and reflective manner; including the communication of numerate information effectively, both orally and in writing, using appropriate information technology at an advanced level.

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