

Liverpool John Moores University

Title: Financial Analysis
Status: Definitive
Code: **7501BUSFI** (118789)
Version Start Date: 01-08-2011

Owning School/Faculty: Liverpool Business School
Teaching School/Faculty: Liverpool Business School

Team	Leader
Alistair Beere	Y

Academic Level: FHEQ7
Credit Value: 15.00
Total Delivered Hours: 36.00
Total Learning Hours: 150
Private Study: 114

Delivery Options

Course typically offered: Semester 1

Component	Contact Hours
Lecture	24.000
Tutorial	12.000

Grading Basis: 40 %

Assessment Details

Category	Short Description	Description	Weighting (%)	Exam Duration
Report	Project		50.0	
Practice	Practical		50.0	

Aims

- 1. Develop a practical understanding and critical appraisal of the theory and practice of external financial reporting*
- 2. Enable the interpretation, analysis and evaluation of published financial information of quoted corporate entities*
- 3. Synthesise and appraise financial information generated by both traditional and modern management accounting techniques*
- 4. Select and critically appraise appropriate financial decision making techniques to problems arising in planning, decision-making and control in the current business*

environment.

Learning Outcomes

After completing the module the student should be able to:

- 1 Critically assess the evolution and regulation of Financial Reporting
- 2 Critically analyse information contained in published financial statements of quoted corporate entities.
- 3 Select, apply and evaluate appropriate financial decision making techniques used in financial appraisals of business projects to assess their impact on business performance and shareholder wealth.
- 4 Use spreadsheets to present, analyse and evaluate financial information
- 5 Apply and evaluate management accounting information in a modern business context.
- 6 Evaluate and apply the role, the methods and limitations of modern budgetary concepts in planning and controlling business organisations

Learning Outcomes of Assessments

The assessment item list is assessed via the learning outcomes listed:

Project	1	2	3	4	5	6
Practical	2	3	5			

Outline Syllabus

1. *Introduction to the financial world and to evolution and regulation of Financial Reporting*
2. *Review of the Income Statement, Balance Sheet and Cash Flow Statements*
3. *Interpretation of published financial statements using ratio analysis.*
4. *Introduction to Management Accounting systems for performance measurement including absorption costing; marginal costing; activity based systems and their role in decision making.*
5. *Review of the basis and use of Planning, Control and Performance Measurement systems and non-financial measurement systems including the Balanced Scorecard.*
6. *Identification of potential investment opportunities and appraisal of same using various techniques.*

Learning Activities

Classes will take place in traditional lecture format with built-in group work to aid discussion and debate. Tutorials and Case Studies are also used in order to underpin the practical elements.

References

Course Material	Book
Author	Tony Davies and Tony Boczko
Publishing Year	2005
Title	Business Accounting and Finance (2nd Ed.)
Subtitle	
Edition	2nd
Publisher	McGraw Hill
ISBN	

Course Material	Book
Author	Paul M. Collier
Publishing Year	2009
Title	Accounting for Managers
Subtitle	
Edition	3rd
Publisher	John Wiley and Sons
ISBN	

Course Material	Book
Author	Peter Atrill and Eddie McLaney
Publishing Year	2007
Title	Management Accounting for Decision Makers
Subtitle	
Edition	5th
Publisher	FT Prentice Hall
ISBN	

Course Material	Book
Author	Peter Atrill and Eddie McLaney
Publishing Year	2011
Title	Financial Accounting for Decision Makers
Subtitle	
Edition	6th
Publisher	FT Prentice Hall
ISBN	

Course Material	Book
Author	Maurice Pendlebury and Roger Groves
Publishing Year	2004
Title	Company Accounts – Analysis, Interpretation and Understanding
Subtitle	
Edition	6th
Publisher	Thomson

ISBN	
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Course Material	Book
Author	Colin Drury
Publishing Year	2009
Title	Management Accounting for Business Decisions
Subtitle	
Edition	4th
Publisher	Cengage Learning
ISBN	

Course Material	Book
Author	Roger W Mills and John Robertson
Publishing Year	1999
Title	Fundamentals of Managerial Accounting and Finance
Subtitle	
Edition	4th
Publisher	Mars Publishers
ISBN	

Course Material	Journal / Article
Author	
Publishing Year	
Title	Business Journals and Business sections of quality newspapers
Subtitle	
Edition	
Publisher	
ISBN	

Notes

This module is designed to provide a thorough financial platform for business managers. It will enable participants develop a knowledge and understanding of the implications of financial information and an ability to apply this information in practical management scenarios.

The content of this module is designed primarily for business managers and not accountants.

The financing activities section reports such things as cash received through the issuance of long-term debt, the issuance of stock, or money spent to retire long-term liabilities. (You can learn more about the statement of cash flows at [Explanation of Cash Flow Statement](#).) Statement of Stockholders' Equity. Financial accounting represents just one sector in the field of business accounting. Another sector, managerial accounting, is so named because it provides financial information to a company's management. This information is generally internal (not distributed outside of the company) and is primarily used by management to make decisions. Home > Accounting and Finance > Accounting Vs Finance: Which Should You Study? MENU. Join Now / Login. The popularity of FAME subjects (finance, accounting, management and economics) comes from their vital role in the world of business, particularly those first two letters of the acronym: accounting and finance. The primary difference in the battle of accounting vs finance is that accounting has a relatively narrow focus, while finance is wider-ranging, covering an array of specializations in the world of business, economics and banking. *Journal of Business Finance & Accounting* advances both the academic understanding and the professional practice of effective financial management control and accountability. It publishes high-quality research articles based on theoretical or empirical analysis in all areas of accounting and finance including capital market-based accounting auditing management accounting and financial theory. The journal also publishes survey articles which present the current state of the art in accounting and finance. This study provides empirical evidence on the economic effects of "Statement of Financial Accounting Standards (SFAS) No. 14" segment disclosures. *Effect of Financial Controls on Financial Stability of Micro Finance Institutions in Rwanda*. Wilson Bashaija, Pascal Nyiringango, Mukulira Oliva, Jacob Niyoyita Mahina. Pages: 294-300 Published Online: Dec. Department of Accounting, College of Business Administration, Gulf University for Science and Technology, Kuwait. Ranganathan Venkatesan. Department of Business Administration, Shanmuga Industries Arts and Sciece College, Tamilnadu, India. Orhan Elmacı. Faculty of Economics and Administrative Sciences, Kutahya Dumlupınar University, Kütahya, Turkey. Syed Zaidi. Department of Accounting and Business Law, Louisiana State University, Shreveport, Louisiana, USA. Kirti Aggarwal. Financial accounting (or financial accountancy) is the field of accounting concerned with the summary, analysis and reporting of financial transactions related to a business. This involves the preparation of financial statements available for public use. Stockholders, suppliers, banks, employees, government agencies, business owners, and other stakeholders are examples of people interested in receiving such information for decision making purposes.

Home > Accounting and Finance > Accounting Vs Finance: Which Should You Study? MENU. Join Now / Login. The popularity of FAME subjects (finance, accounting, management and economics) comes from their vital role in the world of business, particularly those first two letters of the acronym: accounting and finance. The primary difference in the battle of accounting vs finance is that accounting has a relatively narrow focus, while finance is wider-ranging, covering an array of specializations in the world of business, economics and banking. Accounting and Finance. Develop financial acumen to manage your business successfully. 98,134 already enrolled!

Week 1: Mechanics of Financial Accounting Introduction to financial accounting, Generally Accepted Accounting Principles, fundamental accounting equation, recording of financial transactions and preparation of accounting statements through accounting equation. Week 2: Reading Financial Statements Reading and understanding balance sheet, income statement and cash flow statement Familiarizing all accounting terms that normally appear in financial statements Week 3: Financial Statement Analysis Ratio analysis, understanding relationship between four profitability drivers, assessing financial health Explore finance topics like financial forecasting, financial management, and bookkeeping, with a range of online finance and accounting courses from top universities and institutions. The fields of accounting and finance cover a wide range of areas. Your studies may cover the concepts of balance sheets, business, and management, or move onto more in-depth analysis and planning. These are all skills that can be applied to your personal and professional life. By studying online, you have the flexibility to determine the hours you study and where you study. So, whether you're using your lunch hour to brush up on your professional skills or your evenings to build your knowledge base, you can find the time that suits you best. Choosing a finance and accounting course. Business: Accounting, Finance, Management & Marketing . Abstract Book . From the 9. th. Annual International Finance and Accounting Handbook. 890 Pages·2003·3.04 MB·17,600 Downloads. Rev. ed. of: International accounting and finance handbook. sional literature including 20 books The Portable MBA in Finance and Accounting, 3rd Edition. 672 Pages·2003·3.48 MB·14,166 Downloads. & Sons, Inc. Chapter 5: Information Technology and You. The Portable MBA in Finance and Accounting, New Trends in Finance and Accounting : Proceedings of the 17th Annual Conference on Finance. 823 Pages

Guide to Finance vs Accounting. Here we discuss top differences between finance and accounting with education required, work-life balance and Salary. Many students think that finance and accounting stem from the same domain of expertise. But ask an accountant or a finance guy who has been working in a corporate for a long time. They would tell you how different they are in their nature, the scope of work, and areas of expertise. In this article, we will look at both of these domains and investigate how different they are. Yes, they're related. And to be good in finance, you need to know the basic accounting. But that doesn't mean both are the same things. Finance vs. Accounting Infographics. Let's see the top differences between finance vs. Accounting and finance degree entry requirements. To study accounting or finance at undergraduate level, you will not be expected to have relevant work experience or an academic qualification specifically in accounting or finance. However, applicants will be required to prove their numerical proficiency, along with their interest in accounting and finance sectors. Accountancy firms, insurance companies, building societies, investment banks, high street banks, and public sector agencies are just some of the potential employers for those with an accounting or finance degree, with the large multinational financial services firms still offering many of the most popular opportunities. Business: Accounting, Finance, Management & Marketing . Abstract Book . From the 9. th. Annual Business Math For Dummies (For Dummies (Business & Personal Finance)). 411 Pages·2008·5.01 MB·79,867 Downloads·New! they relate to real-world business situations. Distilled small business advice for accounting practices Many accountants in small and mid-size Can't find what you're looking for? Try pdfdrive:hope to request a book.