

Module code: MOD007667	Version: 7 Date Amended: 09/Dec/2025
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1. Module Title
Finance for Decision Making

2a. Module Leader
Ramsha Lone

2b. School
School of Economics, Finance and Law

2c. Faculty
Faculty of Business and Law

3a. Level
7

3b. Module Type
Standard (fine graded)

4a. Credits
15

4b. Study Hours
150

5. Restrictions			
Type	Module Code	Module Name	Condition
Pre-requisites:	None		
Co-requisites:	None		
Exclusions:	None		
Courses to which this module is restricted:			

LEARNING, TEACHING AND ASSESSMENT INFORMATION

6a. Module Description

Management decision making is a complex subject involving many variable factors. The primary objective of this module is to provide a conceptual and analytical framework for looking at organisations operating in capital, financial and operational markets. You'll explore the financial element contained in decisions and the techniques that may be used to assist informed management decisions. You start by considering the availability of financial information that may be relevant to decision making and whether this fits with the information you need to make the decision. This is further developed to the type of decision and differing requirements, leading to a more bespoke deliverable information set that meets the context of the decision. You'll gain an appreciation of core themes prevalent throughout financial management. The module also explores the financial techniques developed by financial and management accountants and how they may be used and applied. Finally, consideration is given to the relevance and weighting of the financial element in the decision making process and how qualitative issues may be incorporated in the overall decision. Strategic financial management issues covered include financial statement analysis, budget and performance management, raising finance (both short and long term), efficient allocation and utilisation of financial resources (including investment decisions), and mergers and acquisitions as well as foreign currency and interest rate risk management.

Different organisations and sectors are covered to develop your knowledge and skills in finance and business analysis through practical tasks involving developing financial strategies, conducting a financial analysis, managing foreign currency risks and by using professional database such as FAME and Osiris, etc.

Successful completion of this module by students registered on the Masters in Business Administration, Masters in Business Administration (with placement), MBA Entrepreneurship or MBA Entrepreneurship (with placement) provides exemption from the Chartered Management Institute's unit 706 Finance for Strategic Leaders.

6b. Outline Content

- Accounting systems and financial statements
- Ratio Analysis
- Budgets
- Performance management
- Investment decisions
- Risk and uncertainty in investment appraisals
- Business planning and evaluating financial proposals
- Financing a business
- Capital structure
- Mergers and acquisitions

6c. Key Texts/Literature

The reading list to support this module is available at: <https://readinglists.aru.ac.uk/>

6d. Specialist Learning Resources

Professional database such as FAME and OSIRIS - available at ARU library

7. Learning Outcomes (threshold standards)		
No.	Type	On successful completion of this module the student will be expected to be able to:
1	Knowledge and Understanding	Explore how financial information is provided and in what form for management decision making and select, explain and apply accounting and finance techniques to provide quantitative information for decision making;
2	Knowledge and Understanding	Critically evaluate and apply evaluation and risk management strategies to appraise the complexity and contradictions in financial and performance management field;
3	Intellectual, practical, affective and transferrable skills	Demonstrate critical thinking skills in making financial management decisions using technical, professional and research skills, and be able to provide solutions from their own research;
4	Intellectual, practical, affective and transferrable skills	Apply critical judgement and discrimination in the resolution of complex problematic situation and identify the limitations in financial management for professional practice.

8a. Module Occurrence to which this MDF Refers				
Year	Occurrence	Period	Location	Mode of Delivery
2026/7	ZZF	Template For Face To Face Learning Delivery		Face to Face

8b. Learning Activities for the above Module Occurrence			
Learning Activities	Hours	Learning Outcomes	Details of Duration, frequency and other comments
Lectures	0	N/A	N/A
Other teacher managed learning	28	1-4	1 x 20 minute screencasts per week over 12 weeks making minimum of 4 hours Followed by; 1 hr Tutorials (face-to-face, with a SSR of 100:1) per 12 weeks Followed by; 1 hr Workshops (face-to-face, with a SSR of about 25:1) per 12 weeks
Student managed learning	122	1-4	Reading, session preparation, assessment preparation, research, writing. Including time spent on online community (e.g. padlet, which will be moderated weekly or about 40 minutes per week by module leader
TOTAL:	150		

9. Assessment for the above Module Occurrence					
Assessment No.	Assessment Method	Learning Outcomes	Weighting (%)	Fine Grade or Pass/Fail	Qualifying Mark (%)
010	Coursework	1-4	100 (%)	Fine Grade	40 (%)
Online Quiz 3 hr					

In order to pass this module, students are required to achieve an overall mark of 40% (for modules at levels 3, 4, 5 and 6) or 50% (for modules at level 7*). In addition, students are required to: (a) achieve the qualifying mark for each element of fine graded assessment as specified above (b) pass any pass/fail elements [* the pass mark of 50% applies for all module occurrences from the academic year 2024/25 – see Section 3a of this MDF to check the level of the module and Section 8a of this MDF to check the academic year]
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