

Module code: MOD010837	Version: 2 Date Amended: 15/Sep/2025
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1. Module Title
Financial Environment and Analysis

2a. Module Leader
Rita Essien

2b. School
School of Economics, Finance and Law

2c. Faculty
Faculty of Business and Law

3a. Level
4

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

This module introduces you to foundational understanding of the financial environment and essential analytical skills required for business decision making. It covers important parts of financial systems, trends in digital finance and FinTech, ethical principles, sustainability, and the role of financial markets. You will learn to evaluate financial data using advanced analytical techniques, supported by practical applications such as ratio analysis, financial statement interpretation, and the use of Microsoft Excel.

By engaging with this module, you will gain an in-depth appreciation for the financial decision-making process, including investment appraisal, the time value of money, and the evaluation of financial data credibility. The module also emphasises the application of theoretical knowledge to real-life situations, helping you build valuable skills for careers in Business, Accounting and Finance.

6b. Outline Content

Topic 1: Financial Data Sources
Topic 2: Digital Transformation and FinTech in Finance
Topic 3: Ethical Finance, ESG, and Sustainability in Financial Analysis
Topic 4: Financial Statement Analysis
Topic 5: Study skills - Microsoft Office Skills (Excel for Financial Analysis and Data Visualisation)
Topic 6: Using Financial Ratios for Performance Analysis
Topic 7: Financial Management and Financial Markets
Topic 8: Corporate Finance Fundamentals
Topic 9: Evaluating Credibility and Relevance of Financial Data
Topic 10: Legal Aspects of Financial Reporting

6c. Key Texts/Literature

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

6d. Specialist Learning Resources

None

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	Recognise the importance of financial literacy and data sources in informing business decision making;
2	Knowledge and Understanding	Develop an understanding of financial systems, markets, and digital transformation in finance;
3	Intellectual, practical, affective and transferrable skills	Interpret and analyse financial statements to assess business performance through evaluating financial data using systematic approaches;
4	Intellectual, practical, affective and transferrable skills	Use financial ratios to analyse company performance and compare industry standards and to present through visualisations and software tools.

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	38	1-4	Tutor led workshop: 1 hours per week (x12 weeks) Seminar: 2 hours per week (x11 weeks) Screencast: 1 x @20 mins per week
Student managed learning	112	1-4	Independent study, preparation for examination and assessment task:
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	30 (%)
In-class test - 90 minutes					

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]