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

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| <b>2a. Module Leader</b> |
| Rita Essien              |

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| <b>2b. School</b>                    |
| School of Economics, Finance and Law |

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| <b>2c. Faculty</b>          |
| Faculty of Business and Law |

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| <b>3a. Level</b> |
| 4                |

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| <b>3b. Module Type</b> |
| Standard (fine graded) |

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| <b>4a. Credits</b> |
| 15                 |

|                        |
|------------------------|
| <b>4b. Study Hours</b> |
| 150                    |

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

## 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                                         | F01CAM     | Trimester 2 | ARU Cambridge Campus | 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)<br>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]