



BSc (Hons) Financial Management

(210 ECTS, MQF Level 6)

Year 1 (60 ECTS)

Macroeconomic Environment (10 ECTS)

Competences

At the end of the module/unit the learner will have acquired the responsibility and autonomy to:

- a) Monitor macroeconomic indicators such as inflation, national income, and GDP, ensuring their relevance to business environments.
- b) Monitor the impact of exchange rate fluctuations by creating strategies, including hedging, to mitigate risks in international trade.
- c) Be responsible for labour market analysis and unemployment trends to inform human resource strategies.
- d) Guide decision-making related to fiscal and monetary policies, such as taxation and public spending, and their influence on business strategies.
- e) Apply macroeconomic insights to address real-world business issues like inflation, foreign exchange, and global trade.

Knowledge

At the end of the module/unit the learner will have been exposed to the following:

- a) Critically assess the impact of inflation, monetary policies, and money value changes on businesses, forming arguments on their short- and long-term effects.
- b) Analyse national income determination and evaluate the relevance of different methods used to measure national output.
- c) Critically evaluate labour market issues, including unemployment, taxation, and government spending, and link these to their effects on business and economic stability.



- d) Interpret foreign trade dynamics and argue their implications for business strategy and competitiveness.
- e) Examine foreign exchange markets (forward, futures, options, swaps) and evaluate how businesses can manage currency risks in a global economy.

Skills

At the end of the module/unit the learner will have acquired the following skills:

- a) Design hedging strategies for foreign exchange markets, applying financial instruments to manage currency risk in practical scenarios.
- b) Plan for macroeconomic changes by using indicators such as inflation, wage growth, exchange rates, and productivity growth to adapt business strategies.
- c) Use macroeconomic data (e.g., GDP, inflation, unemployment) to inform decision-making in business contexts.
- d) Apply monetary and fiscal policies to understand their impacts on the macroeconomic environment and business operations.
- e) Use global economic trends to guide decision-making in international trade, foreign exchange rates, and financial markets.

Module-Specific Learner Skills

At the end of the module/unit the learner will be able to

- a) Apply economic concepts such as GDP, inflation, unemployment, fiscal policy, and monetary policy to real-world business situations.
- b) Use economic data and trends to interpret key economic indicators and their effects on markets.
- c) Describe the effects of public policies on economic conditions and outcomes for businesses and economies.
- d) Explain how economic policies are formulated and use this understanding to assess their impact on the national and global economy.
- e) Understand how global economic events affect national economies, international trade, and financial markets, and apply this knowledge to business decisions.

Module-Specific Digital Skills and Competences

At the end of the module/unit, the learner will be able to



- a) Use statistical tools to work with economic data, interpreting graphs, charts, and tables effectively.
- b) Communicate economic concepts using digital tools such as spreadsheets, data visualisation software, and presentations.
- c) Access and apply online economic databases to extract real-time economic data for business decisions.
- d) Utilise forecasting models and simulation tools to predict economic outcomes and assess risks.
- e) Present economic analysis clearly using digital platforms to diverse audiences.

Quantitative Methods (10 ECTS)

Competences

At the end of the module/unit the learner will have acquired the responsibility and autonomy to:

- a) Produce measures of central tendency and dispersion to summarise business data and understand patterns of variability.
- b) Create and interpret regression models to identify relationships between business variables and forecast future trends.
- c) Carry out assessments of statistical significance to support business decision-making using hypothesis testing and probability distributions.
- d) Develop time series analyses to forecast future business performance based on historical data and trends.
- e) Utilise linear programming methods to optimise resource allocation and support decision-making in business operations.

Knowledge

At the end of the module/unit the learner will have been exposed to the following:

- a) Critically evaluate statistical methods and their applications in analysing business and financial data, identifying their strengths and limitations.
- b) Analyse different data collection techniques and critically assess their appropriateness for measuring central tendency, dispersion, and other key business metrics.



- c) Evaluate the use of regression and correlation methods in predicting business trends, developing arguments on their effectiveness and limitations.
- d) Assess the applicability of probability distributions and hypothesis testing in business decision-making, forming critical arguments on their relevance in real-world contexts.
- e) Examine time series analysis and forecasting techniques, and critically argue their implications for strategic business planning and risk management.

Skills

At the end of the module/unit the learner will have acquired the following skills:

- a) Apply regression, correlation, and time series forecasting techniques to predict business-related inputs and develop data-driven solutions for planning.
- b) Use probability concepts and hypothesis testing to make informed decisions about single and two population variables in business contexts.
- c) Demonstrate the application of linear programming to solve business decision-making problems involving resource allocation and optimisation.
- d) Utilise central location and dispersion measures to summarise and interpret business data, ensuring accurate insights for decision-making.
- e) Apply sampling methods and hypothesis tests to draw conclusions from data, considering statistical significance and error margins in business decision contexts.

Module-Specific Learner Skills

At the end of the module/unit the learner will be able to

- a) Ensure data quality and apply statistical techniques to draw reliable conclusions from sample data, including the use of significance levels and error margins.
- b) Use probability distributions to calculate and interpret likelihoods for business decision scenarios, enhancing risk management.
- c) Apply statistical tools to identify relationships between variables in business contexts and predict outcomes based on historical data.
- d) Develop and implement forecasting methods to predict market and business trends, using statistical models to support decision-making.
- e) Design and optimise investment portfolios using historical market data, identifying relationships between asset classes to achieve balanced risk and return.



Module-Specific Digital Skills and Competences

At the end of the module/unit, the learner will be able to

- a) Identify and access relevant online datasets, ensuring data relevance and accuracy for statistical analysis.
- b) Use statistical software and tools like Excel, R, or other platforms to perform automatic calculations and create data models.
- c) Present data results effectively using both numerical and graphical formats, including charts, tables, and visual data tools.
- d) Apply digital tools to run simulations and perform complex calculations, ensuring efficient handling of large datasets.
- e) Communicate statistical findings clearly to both technical and non-technical audiences, leveraging appropriate software and visualisation techniques.

Microeconomics (10 ECTS)

Competences

At the end of the module/unit the learner will have acquired the responsibility and autonomy to:

- a) Produce supply and demand diagrams for different market structures and explain their relevance to real-world business decisions.
- b) Carry out analysis of supply and demand changes across various market structures, guiding decision-making processes in business and policy contexts.
- c) Carry out analysis of elasticities of demand and supply, assessing their impact on pricing, revenue, and strategic business planning.
- d) Be responsible for analysing the impact of market structures (such as perfect competition, monopoly, and oligopoly) on business strategies and market outcomes.
- e) Guide decision-making on the effects of externalities and government interventions, ensuring business and policy strategies align with microeconomic principles.



Knowledge

At the end of the module/unit the learner will have been exposed to the following:

- a) Analyse fundamental microeconomic theories and evaluate their relevance in addressing current economic questions and policies.
- b) Examine and assess standard economic models, arguing their application and limitations in various market structures.
- c) Evaluate the effects of different market structures, such as competition and monopoly, on profitability and competition, and discuss implications for business strategy.
- d) Critically Analyse demand, supply, and market equilibrium, assessing how shifts influence pricing, production, and consumer behaviour.
- e) Assess externalities, information asymmetry, and market failures, and argue their influence on policy interventions and market efficiency.

Skills

At the end of the module/unit the learner will have acquired the following skills:

- a) Apply standard microeconomic models to address economic questions and inform policy decisions in real-world scenarios.
- b) Demonstrate how various market structures (e.g., perfect competition, monopoly, oligopoly) affect the level of competition and profitability in different industries.
- c) Use supply and demand elasticities to assess price sensitivity in specific markets and make business or policy decisions.
- d) Apply microeconomic principles such as utility, choice, and production cost to develop business strategies in a competitive environment.
- e) Utilise economic models to predict outcomes in markets influenced by risk, uncertainty, and asymmetric information.

Module-Specific Learner Skills

At the end of the module/unit the learner will be able to

- a) Use microeconomic concepts such as supply and demand, market equilibrium, and elasticity to draw conclusions about market behaviours.
- b) Apply microeconomic theories (e.g., consumer choice, production and costs, market structures) to real-world scenarios and policy issues.



- c) Construct and communicate well-founded economic arguments, considering diverse perspectives and potential implications for businesses and policymakers.
- d) Demonstrate understanding of firm behaviour in different market structures, using profit maximisation models to guide decision-making.
- e) Apply game theory concepts to understand strategic interactions between firms, considering factors like pricing, competition, and market entry.

Module-Specific Digital Skills and Competences

At the end of the module/unit, the learner will be able to

- a) Create and interpret graphs and charts that visually represent key microeconomic concepts such as demand and supply curves, cost structures, and market equilibrium.
- b) Use digital tools and software to research current economic trends, collect data, and apply findings to practical scenarios.
- c) Communicate complex microeconomic concepts effectively using digital presentation tools and platforms.
- d) Utilise online economic data resources to support research and decision-making in microeconomic analysis.
- e) Present quantitative microeconomic data clearly, both numerically and graphically, using appropriate software and statistical tools.

Introduction to Marketing (10 ECTS)

Competences

At the end of the module/unit the learner will have acquired the responsibility and autonomy to:

- a) Produce outlines of marketing research to gather and analyse data for various business situations.
- b) Create a marketing strategy mix that reflects current business environments, incorporating elements such as the 4 P's, segmentation, targeting, and positioning.
- c) Develop a marketing evaluation plan to assess the effectiveness of marketing strategies and their impact on business goals.



- d) Manage consumer behaviour analysis to guide decisions in both B2B and B2C markets.
- e) Be responsible for developing market segmentation strategies to target specific customer groups effectively and maximise business impact.

Knowledge

At the end of the module/unit the learner will have been exposed to the following:

- a) Critically evaluate consumer behaviour and Analyse the factors influencing buying decisions, including cultural, social, and psychological factors.
- b) Analyse the interrelationship of the marketing mix elements and critically assess their role in supporting an organisation's marketing strategy.
- c) Evaluate different types of marketing processes (B2B, B2C, digital, and face-to-face) and their effectiveness in various contexts.
- d) Assess the ethical considerations and sustainability in marketing practices, developing arguments on their importance to modern business strategies.
- e) Critically Analyse the global marketing environment and its impact on marketing strategies, including market segmentation and targeting.

Skills

At the end of the module/unit the learner will have acquired the following skills:

- a) Use metrics and analytics to assess the effectiveness of marketing strategies and campaigns, making data-driven decisions to optimise future marketing efforts.
- b) Integrate communication tools such as advertising, public relations, sales promotion, and digital marketing to create cohesive marketing strategies across multiple channels.
- c) Apply segmentation, targeting, and positioning strategies to design marketing plans that address specific market segments effectively.
- d) Utilise the 4 Ps of marketing (Product, Price, Place, Promotion) to develop marketing strategies that meet customer needs and organisational goals.
- e) Implement techniques for measuring customer satisfaction and loyalty, using feedback to improve product offerings and marketing strategies.



Module-Specific Learner Skills

At the end of the module/unit the learner will be able to

- a) Apply core marketing principles (e.g., segmentation, targeting, positioning, and the 4 Ps) to real-world business cases and marketing challenges.
- b) Use insights from consumer behaviour to develop marketing strategies that effectively address both B2C and B2B environments.
- c) Develop marketing plans that reflect an understanding of marketplace dynamics, customer needs, and competitive positioning.
- d) Explain how the elements of the marketing mix interrelate to support an organisation's overall marketing objectives and implement these elements in practical scenarios.
- e) Apply customer research tools to gather and interpret market data, using these insights to create customer-focused marketing strategies.

Module-Specific Digital Skills and Competences

At the end of the module/unit, the learner will be able to

- a) Utilise basic digital marketing principles such as social media marketing, SEO (Search Engine Optimisation), and email marketing to enhance online brand presence.
- b) Use analytics software to track and analyse market trends, sales data, and customer preferences, applying findings to adjust marketing strategies.
- c) Create and manage digital advertising campaigns, incorporating the principles of advertising, public relations, and direct marketing for maximum impact.
- d) Leverage digital platforms to communicate marketing messages effectively, including website content management systems, social media platforms, and email marketing tools.
- e) Apply digital marketing metrics (e.g., conversion rates, engagement, click-through rates) to evaluate the success of marketing campaigns and optimise performance.



Business Law (10 ECTS)

Competences

At the end of the module/unit the learner will have acquired the responsibility and autonomy to:

- a) Advise on the appropriate legal structure for different business types, considering their local and international operations and the associated legal implications.
- b) Manage legal risks in joint ventures, partnerships, and other business relationships, developing strategies to minimise potential legal liabilities.
- c) Ensure compliance with legal requirements for raising capital and financing businesses, including adherence to securities laws and regulations.
- d) Guide business decisions on contract law, employment law, and other legal frameworks that impact day-to-day business operations.
- e) Advise on legal dispute resolution strategies, including alternative dispute mechanisms, to minimise legal costs and manage conflicts effectively.

Knowledge

At the end of the module/unit the learner will have been exposed to the following:

- a) Critically assess the fundamentals of different legal systems, including common law and civil law, and evaluate their influence on business operations in both local and international contexts.
- b) Analyse legal aspects of business transactions, including contracts and trade agreements, and form arguments on their impact on business decision-making and strategy.
- c) Evaluate the legal frameworks governing different forms of business structures, including partnerships and joint ventures, and critically assess their implications for business operations.
- d) Examine the legal considerations surrounding raising capital, financing, and corporate regulation, and critically argue their role in business sustainability and growth.
- e) Critically assess the role of legal mechanisms, such as alternative dispute resolution and bankruptcy law, in managing business crises and ensuring continuity.



Skills

At the end of the module/unit the learner will have acquired the following skills:

- a) Apply fundamental legal principles to business scenarios, understanding how different legal systems influence business decisions locally and internationally.
- b) Use corporate governance principles in business contexts, addressing the roles and responsibilities of directors, shareholders, and corporate officers in decision-making processes.
- c) Develop strategies to address legal risks in business operations by applying legal principles to anticipate and mitigate potential issues.
- d) Demonstrate the ability to interpret contracts and assess the legal obligations of all parties involved in business transactions.
- e) Apply dispute resolution techniques to resolve legal conflicts in business, including the use of negotiation and alternative dispute resolution mechanisms.

Module-Specific Learner Skills

At the end of the module/unit the learner will be able to

- a) Interpret and apply the fundamentals of the English legal system, focusing on contract law, tort law, and corporate law in business scenarios.
- b) Identify and mitigate legal risks within business operations, using legal principles to prevent potential liabilities.
- c) Apply principles of international business law to global business transactions, including the interpretation of treaties and international regulations.
- d) Use case studies to apply legal reasoning, demonstrating an understanding of legal precedents and their application to business problems.
- e) Apply corporate law principles to manage business structures such as partnerships, joint ventures, and limited liability companies

Module-Specific Digital Skills and Competences

At the end of the module/unit, the learner will be able to

- a) Conduct legal research using digital tools, including online legal databases, to find relevant case law, statutes, and regulatory guidelines.
- b) Create and interpret digital documents that communicate legal concepts clearly, such as contracts, memos, and compliance reports.



- c) Use digital platforms to manage legal compliance within business operations, including online regulatory tools and corporate governance software.
- d) Present legal analysis using digital communication tools, ensuring clear and accessible presentations of legal issues to both technical and non-technical audiences.
- e) Leverage online dispute resolution tools to manage and resolve business disputes efficiently, utilising video conferencing and digital communication platforms.

Introduction to Finance (10 ECTS)

Competences

At the end of the module/unit the learner will have acquired the responsibility and autonomy to:

- a) Carry out project and investment evaluation using Net Present Value (NPV) and Internal Rate of Return (IRR) techniques to support financial decision-making.
- b) Produce assessments of risk and return in finance, analysing trade-offs to inform investment decisions.
- c) Develop portfolio diversification strategies using the Markowitz mean-variance approach to optimise investment performance.
- d) Guide financial decision-making by calculating future and present values of cash flows, ensuring accurate capital budgeting.
- e) Advise on valuation methods for bonds and shares, integrating financial models such as free cash flow and dividend valuation models.

Knowledge

At the end of the module/unit the learner will have been exposed to the following:

- a) Analyse key financial concepts such as firm objectives, the financial manager's role, and corporate governance, and evaluate their significance in financial decisions.
- b) Evaluate the roles of financial markets, intermediaries, and institutions within the financial system.



- c) Assess the application of future value, present value, perpetuities, and annuities in financial decisions, and argue their practical use in various contexts.
- d) Examine tools like NPV and IRR, and argue their effectiveness in evaluating investment profitability.
- e) Analyse the risk-return relationship, and assess how portfolio theory and CAPM optimise financial decision-making.

Skills

At the end of the module/unit the learner will have acquired the following skills:

- a) Apply project and investment evaluation techniques using Net Present Value (NPV) and Internal Rate of Return (IRR) to make informed financial decisions.
- b) Demonstrate an understanding of risk and return trade-offs, applying these concepts in investment decisions to manage portfolios effectively.
- c) Use the Markowitz mean-variance approach to construct efficient portfolios, balancing risk and return through diversification.
- d) Utilise the time value of money concepts such as present and future values, annuities, and compounding interest to support financial decision-making.
- e) Apply financial principles to assess the capital structure and cost of capital in evaluating investment and financing decisions.

Module-Specific Learner Skills

At the end of the module/unit the learner will be able to

- a) Apply the concept of time value of money to evaluate financial decisions involving present and future cash flows, annuities, and interest rates.
- b) Use investment evaluation techniques such as NPV, IRR, and payback period to compare and select investment opportunities.
- c) Construct and manage investment portfolios, incorporating asset allocation, diversification, and balancing risk and return.
- d) Understand how financial markets operate, including stock, bond, and commodities markets, and draw conclusions about market trends.
- e) Apply financial models to evaluate business performance, including bond and stock valuation and cost of capital calculations.



Module-Specific Digital Skills and Competences

At the end of the module/unit, the learner will be able to

- a) Use financial tools and software such as Excel to perform financial modelling, forecasting, and portfolio analysis.
- b) Monitor economic and market conditions using a wide array of online resources and financial databases, staying informed about current trends and developments.
- c) Create financial models for investment evaluation, incorporating tools for NPV, IRR, and risk assessment.
- d) Present financial data effectively, using digital tools to create visual representations such as charts and graphs for clear communication of complex information.
- e) Utilise online financial platforms to access and analyse real-time data on financial markets, supporting timely decision-making.



Year 2 (60 ECTS)

Financial Markets (10 ECTS)

Competences

At the end of the module/unit the learner will have acquired the responsibility and autonomy to:

- a) Advise on applying theoretical concepts to real-world financial market scenarios, using current events and case studies from multiple perspectives (economic, investment banking, and investor).
- b) Monitor the dynamics of different financial markets and their interrelationships, advising on their impact on the global economy and business decisions.
- c) Advise on the fundamentals of financial markets, including the different types of securities, their purposes, and the mechanisms of trading.
- d) Be responsible for analysing the valuation of securities in equity and fixed income markets, applying relevant financial models to inform investment strategies.
- e) Guide decision-making in derivatives markets, advising on the use of financial instruments like options, futures, and swaps to manage risk and enhance investment portfolios.

Knowledge

At the end of the module/unit the learner will have been exposed to the following:

- a) Analyse the role of financial markets (equity, fixed income, derivatives, and mortgages) in shaping global economic dynamics, highlighting risks and opportunities for market participants.
- b) Evaluate the principles and techniques of equity valuation, focusing on market behaviour and their implications for investment decisions.
- c) Interpret and assess yield curves and duration analysis in fixed income markets, linking theory to investment strategies.
- d) Critically evaluate the Efficient Market Hypothesis (EMH) and its implications for investment strategies, market pricing, and investor behaviour.
- e) Assess the role of financial market participants in influencing pricing mechanisms and how economic policies affect these roles.



Skills

At the end of the module/unit the learner will have acquired the following skills:

- a) Apply security valuation techniques for equity markets, using methods such as discounted cash flow, price multiples, and other valuation models.
- b) Utilise valuation techniques for fixed income securities, applying principles such as bond pricing, yield calculations, and duration analysis.
- c) Apply computational skills to value derivative instruments, such as options, futures, and swaps, considering pricing models like Black-Scholes.
- d) Implement portfolio management techniques, using diversification strategies and the Markowitz mean-variance approach to construct efficient portfolios.
- e) Use financial metrics to assess market risks, applying concepts such as beta, volatility, and value-at-risk (VaR) in portfolio evaluation.

Module-Specific Learner Skills

At the end of the module/unit the learner will be able to

- a) Apply equity valuation models such as discounted cash flow and comparable company analysis to real-world financial markets.
- b) Evaluate the impact of global financial conditions on the pricing and valuation of securities in equity and fixed income markets.
- c) Use fixed income valuation models to assess the pricing of bonds, considering factors such as interest rates, duration, and yield curves.
- d) Develop and manage diversified portfolios, applying portfolio optimisation techniques to balance risk and return.
- e) Understand and apply monetary policy impacts on financial markets, considering how interest rates, yield curve developments, and market efficiency influence asset prices.

Module-Specific Digital Skills and Competences

At the end of the module/unit, the learner will be able to

- a) Evaluate fintech tools and platforms for their application in investment strategies, understanding the role of automated trading and algorithmic decision-making.
- b) Utilise digital valuation tools, such as online platforms for bond pricing, equity analysis, and derivatives pricing, and identify their limitations.



- c) Analyse financial data using software to assess market trends, portfolio performance, and asset pricing, applying tools such as Bloomberg and Excel.
- d) Design automated financial models for asset valuation, using algorithmic approaches for securities trading and portfolio management.
- e) Leverage online financial resources to stay informed on market conditions and evaluate investment opportunities in real-time.

Policy Issues in the Global Economy (10 ECTS)

Competences

At the end of the module/unit the learner will have acquired the responsibility and autonomy to:

- a) Advise on the effectiveness of economic policies in addressing global issues like immigration, financial crises, and environmental challenges, considering their impacts on both national and international levels.
- b) Advise on broader policy issues in the global economy, such as immigration economics, financial crises, and environmental sustainability, while understanding their macroeconomic implications.
- c) Assess the structure and functioning of international economic systems, evaluating the roles of different economic agents and their interactions.
- d) Monitor global trade policies and international financial movements, advising on their influence on business decisions and global economic stability.
- e) Advise on decision-making processes in international organisations and governments, focusing on policies that address global inequality, migration, and sustainable development.

Knowledge

At the end of the module/unit the learner will have been exposed to the following:

- a) Analyse and compare different international economic systems, focusing on their structures, governance, and the interactions of key economic agents.



- b) Investigate the dynamics of trade, foreign investment, and capital mobility, assessing their influence on national economies and global financial stability.
- c) Evaluate the role of institutions like the IMF and WTO in shaping economic policy, particularly in response to global economic challenges and crises.
- d) Critically assess how globalisation affects tax systems, corporate taxation, and state sovereignty, with a focus on tax havens and global corporate behaviour.
- e) Develop arguments on the ethical and environmental impacts of global trade and investment, particularly in relation to climate change and inequality.

Skills

At the end of the module/unit the learner will have acquired the following skills:

- a) Apply economic principles to evaluate policies at corporate, governmental, and institutional levels, with a focus on their effectiveness and real-world implications.
- b) Use economic models and theories to provide insights and propose solutions to current global economic challenges.
- c) Apply macroeconomic and trade theories to assess the impact of global financial flows and international trade dynamics on policy decisions.
- d) Develop strategies for addressing global economic issues, including foreign exchange markets, international trade policies, and financial crises.
- e) Utilise economic theories to assess the impact of policy changes, such as fiscal and monetary policies, on global economies and financial markets.

Module-Specific Learner Skills

At the end of the module/unit the learner will be able to

- a) Apply theories of international trade to assess the impact of trade policies and agreements on global markets.
- b) Understand and interpret global financial systems, including foreign exchange markets and the role of international financial institutions.
- c) Examine the influence of major global economic institutions, such as the IMF, World Bank, and WTO, on national and international policies.
- d) Use knowledge of global economic policies on topics like fiscal and monetary policies, and their impact on economic growth and stability.



- e) Assess the economic implications of environmental policies at a global level, understanding the role of policy in mitigating environmental damage and fostering sustainable growth.

Module-Specific Digital Skills and Competences

At the end of the module/unit, the learner will be able to

- a) Collect and interpret economic data from online resources, using tools like databases and statistical software to analyse global economic trends.
- b) Use digital platforms to track international economic policies and their effects on global trade, finance, and investment.
- c) Create visualisations to effectively communicate complex global economic trends and policy implications.
- d) Utilise economic modelling software to simulate the potential outcomes of various global economic policies and strategies.
- e) Develop proficiency in presenting complex economic analyses digitally, using charts, graphs, and other data visualisation tools to inform decision-making

Statistics (10 ECTS)

Competences

At the end of the module/unit the learner will have acquired the responsibility and autonomy to:

- a) Carry out tabular and graphical methods to organise and summarise data, ensuring clarity in descriptive statistical analysis.
- b) Use numerical methods in descriptive statistics to provide insightful summaries of data distributions and variability.
- c) Advise on statistical inference methods and communicate their limitations when applying them to real-world data analysis.
- d) Guide the application of hypothesis testing techniques to assess statistical significance and support decision-making processes.
- e) Manage sampling and probability distributions to estimate population parameters and support statistical reasoning in business or research contexts.



Knowledge

At the end of the module/unit the learner will have been exposed to the following:

- a) Analyse the use of probability concepts such as stochastic independence and evaluate their application in real-world decisions.
- b) Examine and compare discrete and continuous probability distributions, assessing their appropriateness in various economic and financial contexts.
- c) Evaluate different sampling techniques, considering the strengths and limitations of each, and their impact on statistical inferences in market analysis.
- d) Analyse and interpret statistical reports, focusing on hypothesis testing methodologies and their implications in assessing market trends and financial risks.
- e) Evaluate the ethical implications of data collection, analysis, and reporting, with an emphasis on preventing misinterpretation and bias in financial market studies.

Skills

At the end of the module/unit the learner will have acquired the following skills:

- a) Apply tabular and graphical methods for descriptive statistics to organise and summarise data effectively.
- b) Apply numerical methods in descriptive statistics, such as measures of central tendency and variability.
- c) Apply regression models in appropriate manner on dataset in various business and financial settings.
- d) Apply methods of statistical inference in light of statistical significance and associated uncertainty.

Module-Specific Learner Skills

At the end of the module/unit the learner will be able to

- a) Critically evaluate, critique and defend data quality, measurement errors and conclusions based on sample data.
- b) Calculate and critically interpret probability distributions and levels of statistical significance.
- c) Identify and critically evaluate relationships between variables.



- d) Develop forecasting methods for market and business purposes.
- e) Design and optimise portfolios using past market data and relationships between asset classes.

Module-Specific Digital Skills and Competences

At the end of the module/unit, the learner will be able to

- a) Identify and appraise datasets available online.
- b) Use statistical software and a wide array of automatic calculation tools.
- c) Communicate results both numerically and graphically

Financial Accounting (10 ECTS)

Competences

At the end of the module/unit the learner will have acquired the responsibility and autonomy to:

- a) Carry out an assessment of a company's financial health through analysis of financial statements, using key financial indicators and ratios to inform decision-making.
- b) Create financial reports that effectively communicate relevant financial information to different stakeholders, including investors, creditors, and management.
- c) Prepare financial statements in compliance with International Financial Reporting Standards (IFRS), ensuring accurate presentation of a company's financial position and performance.
- d) Analyse and interpret cash flows to assess a company's liquidity and long-term financial sustainability, supporting financial planning and investment decisions

Knowledge

At the end of the module/unit the learner will have been exposed to the following:

- a) Evaluate the application of International Financial Reporting Standards (IFRS) and other key accounting concepts in the preparation of financial statements, with a focus on ensuring compliance and comparability.



- b) Analyse financial statements using both complete and incomplete data, demonstrating an understanding of the full accounting cycle and applying appropriate accounting conventions.
- c) Assess financial health using financial ratios and other key performance indicators, identifying strengths, weaknesses, and potential risks within a company's financial reports.
- d) Evaluate the impact of accounting choices on the representation of financial performance and position, discussing the implications for stakeholders and financial decision-making.
- e) Discuss and evaluate the ethical issues involved in financial reporting, with a particular focus on transparency, fairness, and the role of ethical guidelines in preventing financial misrepresentation

Skills

At the end of the module/unit the learner will have acquired the following skills:

- a) Prepare financial statements such as the balance sheet and income statement for limited companies, ensuring compliance with International Financial Reporting Standards (IFRS).
- b) Analyse and interpret financial statements, using key ratios and metrics to evaluate the financial performance of a company.
- c) Record and report cash flows, demonstrating the ability to prepare cash flow statements and explain their impact on business decisions.
- d) Identify and solve discrepancies in financial reporting, ensuring the accuracy and compliance of financial data with accounting standards.
- e) Communicate financial information effectively, adapting reporting to meet the needs of different stakeholders, such as investors, managers, and regulatory authorities.

Module-Specific Learner Skills

At the end of the module/unit the learner will be able to

- a) Analyse financial information to identify trends and draw insights into business performance, supporting decision-making processes.
- b) Prepare accurate and compliant financial reports, demonstrating proficiency in IFRS standards and other relevant accounting frameworks.
- c) Identify and resolve issues in financial reporting, such as inconsistencies or errors in data, ensuring the reliability of financial statements.



- d) Use ratio analysis to assess the profitability, liquidity, and solvency of businesses, comparing performance over time or against industry benchmarks.
- e) Communicate financial insights to a wide range of stakeholders, including investors and board members, ensuring clarity and accuracy in reporting.

Module-Specific Digital Skills and Competences

At the end of the module/unit, the learner will be able to

- a) Utilise digital tools such as spreadsheet software and financial analysis platforms to prepare and analyse financial statements efficiently.
- b) Apply automated financial reporting systems to enhance the accuracy and efficiency of financial report preparation.
- c) Generate data visualisations to represent financial performance and trends, improving the understanding of complex financial information.
- d) Use online financial databases to gather and analyse financial data, staying current with emerging trends in financial reporting and analysis.
- e) Leverage digital communication platforms to collaborate with stakeholders and deliver financial insights, ensuring timely and effective reporting.

Corporate Finance (10 ECTS)

Competences

At the end of the module/unit the learner will have acquired the responsibility and autonomy to:

- a) Produce financial strategies and decisions in a corporate context, using real-world scenarios and case studies.
- b) Create strategic financial plans that align financial management with overall business strategy.
- c) Be responsible for making ethical financial decisions, recognising the impact on various stakeholders and adhering to legal and ethical standards.
- d) Guide investment decisions by applying tools like discounted cash flow models, capital budgeting techniques, and other investment analysis methods to evaluate business opportunities.
- e) Manage financing decisions, including capital structure and cost of capital, to balance risk and return in corporate finance strategies.



Knowledge

At the end of the module/unit the learner will have been exposed to the following:

- a) Evaluate the core principles of corporate finance and their relevance to different types of financial management decisions.
- b) Assess the strengths and limitations of traditional and discounted cash flow investment decision tools in making informed investment choices.
- c) Assess capital structure theories and argue their implications for corporate financing decisions in different business contexts.
- d) Evaluate the trade-offs between risk and return, and critically assess the calculation of cost of equity, cost of debt, and the weighted average cost of capital (WACC).
- e) Examine and critically assess working capital policies and cash flow management models, identifying their impact on corporate liquidity and financial health.

Skills

At the end of the module/unit the learner will have acquired the following skills:

- a) Apply discounted cash flow tools such as NPV and IRR to assess and make real-world investment decisions.
- b) Calculate and apply the cost of capital components, including the cost of equity, cost of debt, and the weighted average cost of capital (WACC), in corporate decision-making.
- c) Use financial principles to address corporate financial management problems, incorporating a problem-solving methodology.
- d) Analyse the trade-offs between risk and return when making financing decisions, applying core corporate finance concepts.
- e) Implement capital structure strategies to manage financing and investment decisions, considering long-term corporate goals.

Module-Specific Learner Skills

At the end of the module/unit the learner will be able to

- a) Develop alternative financial strategies, using key corporate finance tools to support decision-making in investment and financing.
- b) Critically evaluate investment decision rules, comparing different methods such as NPV, IRR, and payback period to determine the most appropriate for various scenarios.



- c) Apply problem-solving techniques in the areas of capital structure, financing, and cost of capital calculations.
- d) Plan and assess financing options for organisational development, evaluating sources such as equity, debt, and retained earnings.
- e) Demonstrate skills in communication of organisational risks related to finance, ensuring sound decision-making under uncertainty.

Module-Specific Digital Skills and Competences

At the end of the module/unit, the learner will be able to

- a) Facilitate online communication and collaboration to support decision-making processes in corporate finance.
- b) Use digital financial tools to collect, analyse, and interpret corporate financial data for informed investment decisions.
- c) Create financial reports and presentations, using digital tools to effectively communicate results and insights from financial analysis.
- d) Apply digital tools to risk analysis, using software to identify, assess, and mitigate financial risks in corporate settings.
- e) Show respect to digital privacy and confidentiality of organisational data.

Personal Finance (10 ECTS)

Competences

At the end of the module/unit the learner will have acquired the responsibility and autonomy to:

- a) Monitor interest rates and manage personal credit, ensuring responsible money management and handling of credit-related decisions.
- b) Manage personal financing decisions including personal loans, mortgage choices, and selecting insurance coverages, ensuring financial stability.
- c) Create and maintain a personal financial plan, integrating budgeting, saving, investing, and risk management to support long-term financial well-being.
- d) Guide decisions in personal investing, utilising tools and concepts to build and manage a diversified investment portfolio.
- e) Be responsible for planning for retirement and estate management, integrating future financial needs into present-day decisions.



Knowledge

At the end of the module/unit the learner will have been exposed to the following:

- a) Understand and evaluate the principles of personal financial planning, including the use of personal financial statements, time value of money concepts, and tax planning strategies.
- b) Analyse the fundamentals of personal investing, including asset allocation, risk management, and performance evaluation, with a focus on stocks, bonds, and mutual funds.
- c) Evaluate the role of credit management, personal loans, and mortgages in securing personal liquidity and protecting financial wealth.
- d) Understand and assess the importance of retirement planning, pensions, and estate planning in ensuring long-term financial security.
- e) Analyse the integration of financial planning components, such as budgeting, savings, and investments, into a comprehensive personal financial plan.

Skills

At the end of the module/unit the learner will have acquired the following skills:

- a) Create a comprehensive financial plan, integrating components such as savings, investments, insurance, and debt management to achieve personal financial goals.
- b) Apply financial planning tools such as budgeting, credit management, and investment analysis to real-life personal finance scenarios.
- c) Demonstrate competency in managing financial risks, including understanding risk diversification and insurance planning to safeguard personal finances.
- d) Evaluate personal investment options, using tools like risk assessments, asset allocation, and market analysis to make informed decisions.
- e) Utilise financial strategies to maintain financial stability, including debt management, savings plans, and retirement preparation.

Module-Specific Learner Skills

At the end of the module/unit the learner will be able to

- a) Create and manage a personal budget, tracking income and expenses while making adjustments to align with financial goals.



- b) Assess and manage credit by understanding how interest rates, credit scores, and loan terms affect personal borrowing decisions.
- c) Evaluate investment options, such as stocks, bonds, mutual funds, and real estate, and apply diversification strategies for risk management.
- d) Understand and choose appropriate insurance coverage, including health, life, auto, and home insurance, to protect personal assets.
- e) Apply knowledge of personal and corporate tax to plan for tax liabilities and identify opportunities for tax savings.

Module-Specific Digital Skills and Competences

At the end of the module/unit, the learner will be able to

- a) Utilise financial management tools and apps for budgeting, investment tracking, and overall personal financial management.
- b) Monitor economic indicators such as interest rates, inflation, and employment trends using digital sources to adjust personal financial plans.
- c) Apply digital tools for investment analysis, using online platforms to assess stock performance, track portfolios, and execute investment strategies.
- d) Use digital budgeting apps to automate and optimise personal spending and savings strategies.
- e) Ensure data privacy and security when using digital platforms for personal finance management, adhering to best practices in digital security.





Year 3 (60 ECTS)

International Financial Management (20 ECTS)

Competences

At the end of the module/unit the learner will have acquired the responsibility and autonomy to:

- a) Manage international financing and investment decisions, including capital budgeting, cost of capital, and long- and short-term financing.
- b) Create strategic treasury management plans for multinational corporations, considering both local and international financial environments.
- c) Assess and manage international financial risks, including foreign currency exposures, using hedging techniques.
- d) Monitor global financial markets, understanding the relationship between inflation, interest rates, and exchange rates for strategic decisions.
- e) Guide ethical decision-making in international finance, ensuring corporate strategies align with global standards.

Knowledge

At the end of the module/unit the learner will have been exposed to the following:

- a) Understand and evaluate the international monetary system, international financial markets, and the relationship between inflation, interest rates, and exchange rates.
- b) Analyse and evaluate mechanisms and instruments used in financing international trade, focusing on the risks, benefits, and challenges of different financing methods.
- c) Assess the strategies for managing foreign currency exposures, including transaction, translation, and economic risks, and evaluate the effectiveness of hedging techniques.
- d) Evaluate international financing and investment decisions, including capital budgeting, capital structure, and the cost of capital in a global context.
- e) Understand and Analyse country risk, international taxation, and the impact of geopolitical factors on multinational corporations' financial strategies.



Skills

At the end of the module/unit the learner will have acquired the following skills:

- a) Forecast exchange rates and manage foreign currency exposures (transaction, translation, and economic) using internal and external hedging techniques.
- b) Conduct country risk analysis and assess the impact of international taxation on multinational corporate operations.
- c) Apply corporate finance principles to international financial decisions, taking into account global factors such as currency fluctuations and market volatility.
- d) Develop strategies to manage transaction exposure, using tools such as forward contracts and options to hedge against foreign exchange risk.
- e) Analyse global financial markets to inform investment and financing decisions for multinational corporations how global factors influence corporate financial decisions.

Module-Specific Learner Skills

At the end of the module/unit the learner will be able to

- a) Make informed financial decisions within the context of volatile exchange rates and global financial markets, using analytical tools and models.
- b) Assess business and financial risks faced by international firms and implement hedging techniques to mitigate these risks.
- c) Design international financing strategies for multinational corporations, including capital structure optimisation and international cost of capital considerations.
- d) Evaluate investment opportunities in international markets, applying capital budgeting techniques to assess project viability.
- e) Analyse the impact of global economic factors such as inflation, interest rates, and currency fluctuations on corporate financial performance.

Module-Specific Digital Skills and Competences

At the end of the module/unit, the learner will be able to

- a) Use advanced financial software for managing exchange rate risks, monitoring international portfolios, and conducting financial analysis.



- b) Monitor global economic indicators such as interest rates, inflation, and exchange rates, and apply these metrics to international financial decision-making.
- c) Utilise digital platforms to conduct country risk analysis and assess the financial stability of global markets.
- d) Leverage financial modelling tools to simulate different hedging strategies and evaluate their effectiveness in mitigating foreign exchange risks.
- e) Apply digital tools to manage and optimise international financing and investment strategies, ensuring compliance with international tax laws and regulations.

Purchasing and Supply Chain Management (20 ECTS)

Competences

At the end of the module/unit the learner will have acquired the responsibility and autonomy to:

- a) Carry out informed 'make or buy' decisions, understanding the strategic implications of outsourcing and its impact on supply chain efficiency.
- b) Ensure sustainable supply chain practices, addressing environmental and social responsibility, while mitigating negative impacts on society and the environment.
- c) Develop and manage supplier relationships, focusing on supplier evaluation, innovation, and long-term strategic partnerships.
- d) Advise on the application of lean and agile practices in supply chain management, ensuring operational efficiency and responsiveness to market demands.
- e) Monitor and manage supply chain risks, incorporating risk mitigation strategies to minimise disruptions.

Knowledge

At the end of the module/unit the learner will have been exposed to the following:



- a) Understand and evaluate the evolution of purchasing and supply chain management, focusing on its shift from tactical to strategic roles within organisations.
- b) Analyse the complexities of soft and hard dynamics in supply chain management, with a focus on leadership, logistics, and integrated technologies.
- c) Assess how supply chains contribute to competitive advantage in the global market, with an emphasis on supply chain networks and their strategic positioning.
- d) Evaluate the impact of lean supply chain strategies, such as Just-in-Time (JIT) and lean synchronization, on operational efficiency and competitive advantage.
- e) Understand and Analyse the role of sustainability and innovation in modern supply chain management, considering the challenges of reverse logistics and sustainable practices.

Skills

At the end of the module/unit the learner will have acquired the following skills:

- a) Apply supply chain management principles to real-world scenarios, optimising procurement, logistics, and distribution systems for efficiency and cost-effectiveness.
- b) Develop collaborative strategies with suppliers for new product development, emphasising innovation and strong supplier relationships.
- c) Assess and evaluate suppliers, applying supplier performance management tools to improve quality and efficiency in the supply chain.
- d) Design sustainable supply chain strategies, considering environmental and social factors in procurement and logistics operations.
- e) Implement risk management strategies within the supply chain, addressing issues such as supplier risk, global sourcing, and economic fluctuations

Module-Specific Learner Skills

At the end of the module/unit the learner will be able to

- a) Analyse the entire supply chain process, including procurement, manufacturing, logistics, and distribution, to identify areas for improvement.
- b) Develop effective procurement and sourcing strategies, including supplier selection, negotiation, and managing supplier relationships.



- c) Manage inventory efficiently, utilising techniques such as Just-In-Time (JIT), Economic Order Quantity (EOQ), and ABC analysis to reduce waste and improve responsiveness.
- d) Forecast demand accurately, using historical data and market trends to align supply chain activities with customer needs.
- e) Evaluate outsourcing decisions, applying the "make or buy" principle to determine the best strategies for managing supply chain activities.

Module-Specific Digital Skills and Competences

At the end of the module/unit, the learner will be able to

- a) Use specialised software for supply chain management, such as ERP (Enterprise Resource Planning) systems, SCM (Supply Chain Management) software, and WMS (Warehouse Management Systems), to streamline operations.
- b) Leverage digital tools for supplier performance management, utilising analytics to monitor and improve supplier relationships and performance.
- c) Apply data analytics tools to track and predict inventory levels, customer demand, and supply chain performance.
- d) Use digital platforms for real-time collaboration with suppliers and logistics partners, ensuring transparency and efficiency in supply chain operations.
- e) Monitor global supply chain trends and use digital resources to stay informed on changes in regulations, market conditions, and sustainability practices.

Research Methods (20 ECTS)

Competences

At the end of the module/unit the learner will have acquired the responsibility and autonomy to:

- a) Develop comprehensive research designs, incorporating appropriate philosophies, methodologies, and data analysis techniques to address complex research questions.
- b) Carry out data collection using techniques such as surveys, interviews, observations, and experiments, selecting the most appropriate method based on the research question.



- c) Analyse and transform data to draw meaningful insights, using both qualitative and quantitative methods, and ensure accuracy in research findings.
- d) Comply with ethical standards in research, including confidentiality, informed consent, and ensuring data integrity throughout the research process.
- e) Present research findings clearly and effectively in both written and oral formats, adapting to the needs of academic and non-academic audiences.

Knowledge

At the end of the module/unit the learner will have been exposed to the following:

- a) Understand and evaluate different research philosophies, including positivist, constructivist, and critical perspectives, and their implications for research design.
- b) Analyse the key components of research design, including the formulation of research questions and hypotheses, and assess their role in shaping the research process.
- c) Evaluate various research methodologies, including qualitative, quantitative, and mixed methods, and their suitability for different types of research questions.
- d) Understand the process of conducting a literature review, and assess methods for critically evaluating existing research, focusing on validity, reliability, and ethical considerations.
- e) Analyse data collection, transformation, and analysis techniques, and understand how to effectively present research findings while addressing ethical concerns.

Skills

At the end of the module/unit the learner will have acquired the following skills:

- a) Formulate clear and researchable questions and hypotheses that guide research studies, addressing practical and theoretical problems.
- b) Apply research methods to real-world scenarios, demonstrating the ability to conduct research that contributes to solving practical challenges.
- c) Utilise critical thinking skills to evaluate research findings and apply problem-solving techniques across various research contexts.
- d) Design research projects, integrating appropriate methodologies (qualitative, quantitative, or mixed methods) to address specific research questions.



- e) Interpret and present research findings in clear and coherent reports, ensuring that results contribute meaningfully to the field of study.

Module-Specific Learner Skills

At the end of the module/unit the learner will be able to

- a) Develop strong analytical and critical thinking abilities, enabling the evaluation of data and research results.
- b) Understand and apply different research designs, including selecting appropriate methods for specific research questions.
- c) Gain proficiency in data collection techniques, using both qualitative and quantitative methods to gather relevant information.
- d) Improve written and verbal communication skills through the effective presentation of research findings in reports and presentations.
- e) Manage time and plan projects effectively, ensuring research activities are completed efficiently and within set deadlines.

Module-Specific Digital Skills and Competences

At the end of the module/unit, the learner will be able to

- a) Utilise data management and analysis software, such as SPSS or Excel, to handle research data efficiently.
- b) Leverage digital tools for communication and collaboration, such as online platforms for virtual teamwork in research projects.
- c) Apply digital tools for presenting research findings, creating visual representations like charts, graphs, and slides for reports and presentations.
- d) Review literature using online databases, such as Google Scholar, JSTOR, and other academic resources, to gather relevant research materials.
- e) Understand cybersecurity and data privacy, ensuring the ethical handling of research data, including personal or sensitive information, in compliance with ethical standards.



Year 4 (30 ECTS) Requirement:

Students must complete 30 ECTS (any two modules) from the below pool.

Global Business Management (15 ECTS)

Competences

At the end of the module/unit the learner will have acquired the responsibility and autonomy to:

- a) Create strategic global business plans that integrate insights from multiple disciplines to solve international business challenges.
- b) Analyse global business strategies to assess their impact on financial performance and competitive positioning within international markets.
- c) Manage international business operations, including supply chain management, marketing, and HRM.
- d) Guide decision-making on market entry strategies, evaluating the risks and benefits of different entry modes such as joint ventures, direct investment, and licensing.
- e) Develop research projects that demonstrate understanding of global business management theories and their application to real-world scenarios.

Knowledge

At the end of the module/unit the learner will have been exposed to the following:

- a) Understand and evaluate the nature of international business, including the theories of international trade and investment, and the impact of cultural, political, and legal environments on global business operations.
- b) Assess the function and purpose of international financial markets, economic integration processes, and the dynamics of emerging markets.
- c) Understand and Analyse the strategies for international market entry, expansion, and business operations, including the management of logistics, supply chains, and human resources.



- d) Evaluate contemporary and emerging global business issues, such as globalisation trends, technological advancements, and the evolving global economic landscape.
- e) Understand and assess the role of corporate governance, ethics, and social responsibility in managing international business operations.

Skills

At the end of the module/unit the learner will have acquired the following skills:

- a) Implement global business strategies: Assess and apply international business strategies, including entry, expansion, planning, and control in a global context.
- b) Manage international operations: Plan and manage global marketing, logistics, and HR, considering governance, accounting, and taxation in different regions.
- c) Analyse global markets: Evaluate global trends, consumer behaviour, and economic indicators to identify business opportunities and risks.
- d) Adapt to cultural contexts: Adjust business strategies to succeed in diverse cultural, political, and economic environments.
- e) Make ethical decisions: Apply sustainability and corporate responsibility principles in global business strategies.

Module-Specific Learner Skills

At the end of the module/unit the learner will be able to:

- a) Create adaptable strategies: Develop business strategies that consider local regulations, market conditions, and cultural nuances.
- b) Respond to global trends: Analyse global market trends and recommend responses to business challenges.
- c) Manage international projects: Coordinate international projects, addressing time zone and remote management challenges.
- d) Engage with international stakeholders: Manage relationships with stakeholders, considering cultural diversity in communication.
- e) Leverage global advantages: Design strategies that leverage global supply chains, logistics, and human capital for competitive advantage.

Module-Specific Digital Skills and Competences

At the end of the module/unit, the learner will be able to:



- a) Use digital tools: Utilise ERP, CRM, and business management platforms for global operations.
- b) Manage digital transformation: Apply digital transformation to improve global business efficiency.
- c) Analyse international data: Use digital tools to gather and analyse international business data.
- d) Ensure digital security: Implement digital security practices to comply with global data protection laws.

Governance and Ethics (15 ECTS)

Competences

At the end of the module/unit the learner will have acquired the responsibility and autonomy to:

- a) Understand professional responsibilities in the financial sector, including ethical standards, professional conduct, and accountability.
- b) Monitor and ensure corporate sustainability practices, focusing on ethical performance and corporate reporting related to environmental and social impact.
- c) Apply ethical decision-making models to various business scenarios, assessing their relevance and resolving ethical dilemmas.
- d) Analyse the role of corporate governance in fostering ethical behaviour, ensuring transparency, and balancing stakeholder interests.
- e) Guide businesses in integrating ethical frameworks into decision-making processes, promoting long-term value for all stakeholders.

Knowledge

At the end of the module/unit the learner will have been exposed to the following:

- a) Understand and evaluate issues in corporate governance, focusing on the roles and responsibilities of stakeholders and the application of governance frameworks.
- b) Assess the relationship between business and ethics, and evaluate how ethical principles can coexist with profit-making in corporate environments.
- c) Understand the principles of corporate social responsibility and Analyse their impact on business decision-making in a global context.



- d) Evaluate ethical frameworks and governance practices, and assess how they can be applied to resolve business dilemmas in real-world scenarios.
- e) Understand the role of sustainability and ethical reporting in corporate governance, with attention to long-term business responsibility and stakeholder engagement.

Skills

At the end of the module/unit the learner will have acquired the following skills:

- a) Apply ethical frameworks to business scenarios, integrating diverse perspectives in multicultural, multi-religious contexts.
- b) Develop practical models to ensure ethical decisions are made in business settings.
- c) Assess corporate governance practices, understanding their impact on stakeholder relationships and business operations.
- d) Integrate sustainability principles into ethical decision-making processes, ensuring responsible business practices.
- e) Apply governance and ethics principles in the development of a research project, showcasing practical application of the concepts.

Module-Specific Learner Skills

At the end of the module/unit the learner will be able to:

- a) Utilise diverse ethical frameworks in complex business situations, considering multicultural and global perspectives.
- b) Critically evaluate corporate governance structures, assessing their effectiveness in promoting ethical business conduct.
- c) Implement corporate responsibility practices to enhance business integrity and stakeholder trust.
- d) Incorporate ethical standards into sustainable business models, focusing on long-term business growth and environmental impact.
- e) Apply ethical reasoning to address ethical dilemmas and conflicts within business operations.

Module-Specific Digital Skills and Competences

At the end of the module/unit, the learner will be able to:

- a) Use digital tools for monitoring and enforcing corporate governance and ethical standards.



- b) Apply ethical standards in digital data management, ensuring compliance with data protection and privacy regulations.
- c) Leverage digital platforms for transparent communication of corporate governance practices.
- d) Ensure ethical handling of digital assets, including cybersecurity measures and ethical digital asset management.
- e) Propose digital tools to track sustainability metrics, aligning business operations with ethical and governance goals.

Corporate Reporting (15 ECTS)

Competences

At the end of the module/unit the learner will have acquired the responsibility and autonomy to:

- a) Carry out critical analysis of published financial statements, understanding their implications for stakeholders and overall business performance.
- b) Interpret and present financial data effectively, evaluating the impact of various accounting choices and compliance with accounting standards.
- c) Ensure compliance with financial reporting disclosure requirements, focusing on clear and accurate communication of financial information to stakeholders.
- d) Prepare consolidated financial statements, applying accounting concepts related to business combinations and associated entities.

Knowledge

At the end of the module/unit the learner will have been exposed to the following:

- a) Understand and evaluate the principles and practices involved in business combinations, including the accounting concepts and guidance governing such activities.
- b) Analyse and assess the financial reporting standards related to the recognition, measurement, and disclosure of financial instruments.
- c) Understand and evaluate the process of preparing consolidated financial statements, with particular focus on the treatment of subsidiaries and associates.



- d) Assess the implications of financial reporting standards on the preparation and interpretation of corporate financial statements.
- e) Understand and Analyse the disclosure requirements for financial instruments and business combinations, focusing on their role in transparent corporate reporting.

Skills

At the end of the module/unit the learner will have acquired the following skills:

- a) Prepare consolidated financial statements at the acquisition date, applying the relevant principles and practices.
- b) Apply accounting for associates in consolidated financial statements, using the equity method of accounting.
- c) Analyse and interpret financial statements, including balance sheets, income statements, and cash flow statements, to provide insights into company performance.
- d) Utilise financial reporting standards in practical accounting scenarios, ensuring compliance with the required frameworks.
- e) Prepare and review financial statements in line with corporate reporting requirements.

Module-Specific Learner Skills

At the end of the module/unit the learner will be able to:

- a) Evaluate the business combination framework, applying it to published financial statements to understand its real-world application.
- b) Prepare detailed financial statements, including consolidated accounts, ensuring compliance with reporting standards.
- c) Interpret financial ratios, assessing what they reveal about a company's financial health and performance.
- d) Prepare management reports that provide actionable insights on business performance using financial data.
- e) Analyse trends and risks in financial data, identifying opportunities and potential financial anomalies.

Module-Specific Digital Skills and Competences

At the end of the module/unit, the learner will be able to:



- a) Present financial data using digital tools, making complex financial information accessible to various stakeholders.
- b) Utilise financial reporting software to prepare and manage financial statements, ensuring accuracy and compliance.
- c) Monitor digital trends and emerging technologies in corporate reporting, staying updated with innovations in financial reporting.
- d) Use data visualisation tools to present key financial metrics and performance indicators effectively.
- e) Explore digital tools to automate reporting processes, increasing efficiency in the preparation and analysis of financial statements.