

6.2 Module 2 Business Consultancy and Analysis

6.2.1 Headline information about the module

Module title	Business Consultancy and Analysis
Module NFQ level (only if an NFQ level can be demonstrated)	9
Module number/reference	PGDAFM -BCA
Parent programme(s) the plural arises if there are embedded programmes to be validated.	MSc in Accounting and Finance Management
Stage of parent programme	1
Semester (semester1/semester2 if applicable)	2
Module credit units (FET/HET/ECTS)	ECTS
Module credit number of units	5
List the teaching and learning modes	Full time, part time
Entry requirements (statement of knowledge, skill and competence)	Learners must hold an honours degree of at least a H22 standard in an accounting/finance related field or equivalent qualification from an approved tertiary or professional institution.
Pre-requisite module titles	Not applicable
Co-requisite module titles	Not applicable
Is this a capstone module? (Yes or No)	No
Specification of the qualifications (academic, pedagogical and professional/occupational) and experience required of staff (staff includes workplace personnel who are responsible for learners such as apprentices, trainees and learners in clinical placements)	Lecturing staff should hold a master's Level (Level 9) qualification in accounting or finance, with at least 5 years working in a management or consultant related role. Preferably with a third level teaching qualification (e.g. Certificate in Training and Education).
Maximum number of learners per centre (or instance of the module)	60
Duration of the module	12 weeks
Average (over the duration of the module) of the contact hours per week	3
Module-specific physical resources and support required per centre (or instance of the module)	Normal lecture room with internet access and good-quality audio-visual equipment.

Analysis of required learning effort										
Effort while in contact with staff										
Classroom and demonstrations		Mentoring and small-group tutoring		Other (specify)		Directed e-learning (hours)	Independent learning (hours)	Other hours (specify)	Work-based learning hours of learning effort	Total effort (hours)
Hours	Minimum ratio teacher/learner	Hours	Minimum ratio teacher/learner	Hours	Minimum ratio teacher/learner					
24	1:60	12	1:20				89			125
Allocation of marks (within the module)										
					Continuous assessment	Supervised project	Proctored practical examination	Proctored written examination	Total	
Percentage contribution					100%				100%	

6.2.2 Module aims and objectives

The module develops learners' strategic and critical thinking, integrating knowledge and skills from across the programme including financial, legal, audit and taxation modules within the broader organisational, strategic context. The module is designed to build the competencies needed to work in a professional environment, together with developing soft skills (namely teamwork, oral and written communication and IT skills).

6.2.3 Minimum intended module learning outcomes

On successful completion of this module, learners are able to:

- (i) Advise on strategic business decisions, cognisant of the external environment and internal resources affecting the organisation, and identify feasible options.
- (ii) Integrate knowledge, experience and skills across all technical areas to analyse current commercial issues and evaluate alternative solutions in compliance with regulatory requirements.
- (iii) Select and apply appropriate information technologies and data analytics to analyse and identify strategic opportunities and implement strategic options.
- (iv) Demonstrate leadership and interpersonal skills to build teamwork and to ensure that proposals are accepted and resources leveraged to implement projects.

- (v) Interpret and communicate technically advanced material in writing to specialist and non-specialist peers.

6.2.4 Rationale for inclusion of the module in the programme and its contribution to the overall MIPLOs

The module integrates knowledge and skills from across the programme to provide learners with opportunities to develop their professional skills including: oral communication skills; presentation skills; team-working skills; commercial awareness; and awareness of global and cultural issues in business.

6.2.5 Information provided to learners about the module

The Programme Handbook contains the module descriptor and assessment details. Extensive use of the VLE, Moodle, provides detailed notes and additional resources. In class, learners are provided with a PowerPoint pack and extensive reading list, incorporating professional and academic sources.

6.2.6 Module content, organisation and structure

The module involves the application of material previously covered in related modules, in addition to some new material in the areas of leadership, strategy and technology. Throughout the delivery, case studies and group discussions aim to integrate the relevant theories, applications, and regulatory frameworks in the analysis of particular business scenarios.

Leadership

- Qualities and characteristics associated with leadership
- The importance of management and leadership development
- Knowledge, skills and abilities needed by managers and those additionally required by leader.

Strategy

- Corporate and Business level strategy
- External analysis
- Internal analysis
- Strategic purpose

Technology

- Adopting new technologies within an organisation
- Spreadsheet competencies
- Functions / data validation and auditing
- Data tables / what if analysis / pivot tables
- Excel macros

- Effective data display
- Opportunities and threats of big data and data analytics in organisations
- E-Business technologies

Finance Review

- Working capital management
- Advanced investment appraisal
- Business finance
- Business and financial risk management
- Acquisitions and mergers
- Corporate reconstruction
- Strategic planning and control
- Strategic performance measurement
- Economic, fiscal and environmental factors

Law and Governance review

- Agency relationships
- Emergence of Corporate Governance
- Strategies for corporate social responsibility
- UK and International approaches
- Legal and regulatory framework

Organisational control and audit

- Internal control and management reporting
- Audit and compliance

Taxation

- Impact of taxation on business decisions
- Minimising tax liabilities
- Tax planning advice

6.2.7 Module teaching and learning (including formative assessment) strategy

A range of delivery methods are adopted, including lectures, tutorials, case studies and in-class exercises using a range of professional and academic sources. These are designed to engage learners in the module content, and associated competencies that the programme team wishes learners to develop over the course of the module. Learners' guided independent reading and research is supported by use of Moodle to prepare learners for their classes in addition to developing autonomous self-directed learners.

6.2.8 Work-based learning and practice-placement

There is no work-based learning on practice-placement within this module.

6.2.9 E-learning

E-learning supports are provided via the college's online learning environment, Moodle, including extensive library resources.

6.2.10 Module physical resource requirements

Normal lecture room with internet access and good-quality audio-visual equipment. Computer lab required for Excel and data analysis tutorials.

6.2.11 Reading lists and other information resources

Learners can draw on reading lists from their other modules in addition to the resources below.

Primary Reading

Cotter, D. (2017) *Problem solving and FAE* 3rd ed. Chartered Accountants Ireland: Dublin.

Secondary Reading

Clegg, S. R. *et al.* (2016) *Strategy: Theory and Practice*. SAGE Publications Ltd.: London

Haskins, J.D. (2013) *Essential Tools for Accountants: Microsoft Excel*

Stein-Fairhurst, D. (2015) *Using Excel for Business Analysis: A Guide to Financial Modelling Fundamentals* 2nd ed. Wiley: Hoboken.

6.2.12 Specifications for module staffing requirements

Lecturing staff should hold a master's Level (Level 9) qualification in accounting or finance, with at least 5 years working in a management or consultant related role. Preferably with a third level teaching qualification (e.g. Certificate in Training and Education).

6.2.13 Module summative assessment strategy

Learners analyse a series of business issues and case studies. Through these scenarios and case studies learners can identify and define problems, analyse financial and non-financial data, develop their commercial awareness, exercise appropriate professional and ethical judgement and develop reasoned conclusions and recommendations. Initial summative assessment is through a group case assignment. End of semester summative assessment entails a half-day case study project, which is completed individually.

The assessed work breakdown can be seen in the table below.

No	Description	MIMLOs	Weighting
1	Integrated case study group assignment including peer review	i, ii, iii, iv, v	40%
2	Individual, Timed, Case Study	i, ii, iii, iv, v	60%

6.2.14 Sample assessment materials

Please see Sample Assessment Handbook