

School	Pôle Paris Alternance (PPA Business School, Paris, France)
Qualification Title	BBA Professional Accounting
Recognition	Commission Nationale de la Certification Professionnelle (CNCP) (National Commission for Professional Certification)
Listed On	Répertoire national des certifications professionnelles (RNCP) National Directory of Professional Certifications
RNCP Code	16261
RNCP Web Link	http://www.rncp.cncp.gouv.fr/grand-public/visualisationFiche?format=fr&fiche=16261
Module Title	Ethical Practices in Accounting
Module Code	
EQF Level	5
Semester	First Semester
ECTS Credits	
Study Hours	52
Private Study	100
TOTAL HOURS	152
Languages Available	French English
Aims	To provide students with knowledge and understanding of business ethics and ethical issues in contemporary business; To place business ethics in the context of everyday practice to enable students to understand, apply and manage from an ethical perspective.
Learning Outcomes	<ol style="list-style-type: none"> 1. To have developed knowledge and understanding of business ethics; 2. To be able to critically evaluate business ethics theories and their relevance for contemporary business; 3. To be able to analyse the key tools for understanding and practising ethics in business; 4. To be able to appraise the business and personal case for business ethics.
Skills	<ol style="list-style-type: none"> 1. Problem solving skills. Developed through identifying, formulating and solving organisational ethical issues. 2. Organisational skills. Developed through focus on research in current ethical practice in a variety of organisational contexts. 3. Communication skills. Developed through academic and business written communication. 4. International awareness. Developed through a specific component of group and individually based learning. 5. Ethical awareness. Developed through exercise and evaluate practical judgments in decision making concerning a variety of ethical issues.

	<p>6. Adaptability. Developed through cognitive skills of critical thinking, analysis and synthesis.</p> <p>7. Teamwork. Developed through group based learning / activities.</p> <p>8. Lifelong learning skills. Developed through group and individually based learning.</p>
Syllabus	<p>Introduction to business ethics to consider contending theoretical perspectives;</p> <p>Introduction to business ethics theories, including stakeholder and stockholder theory;</p> <p>Small business ethics: examples of ethical decision making in context;</p> <p>International business ethics: global examples;</p> <p>Ethical issues and functional areas: challenges and practices ;</p> <p>The ethical organisation: organisational ethics.</p>
Assessments	<p>Individual Assignment 50%</p> <p>Examination 50%</p>
Teaching and Learning Strategies	<p>Teaching Method 1: Lecture</p> <p>Teaching Method 2 : Workshops</p> <p>Teaching Method 3: Seminars</p>
Learning Resources	