

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	CORPORATE FINANCIAL REPORTING
Module Code	
EQF Level	6
Semester	Second Semester
ECTS Credits	
Study Hours	52
Private Study	100
TOTAL HOURS	152
Languages Available	French English
Aims	<p>This module aims to develop students understanding of financial reporting to an advanced level by building upon the knowledge and skills gained in earlier financial reporting modules. Complex IFRS on topics such as share based payments and deferred tax will be looked at. This module also aims to develop students consolidated accounting skills by looking at complex business combinations.</p> <p>This module also aims to develop an understanding of financial statement analysis using financial reporting and business strategy skills developed in this and earlier modules.</p> <p>This module aims to give students an appreciation of the ethical and professional issues an accountant may face in practice and develop an understanding of how to deal with those issues.</p>
Learning Outcomes	<ol style="list-style-type: none"> 1. Students will be able to prepare and evaluate single company financial statements, or extracts thereof, in accordance with IFRS for complex transactions. 2. Students will be able to account for complex business combinations in accordance with International Accounting Standards. 3. Students will be able to analyse and interpret financial statements and other financial information and draw appropriate conclusions. 4. Students will learn to appraise ethical, CSR and professional issues for an accountant undertaking work in corporate reporting and recommend courses of action.
Skills	<ol style="list-style-type: none"> 1. Problem solving skills

	<ol style="list-style-type: none"> 2. Numeracy 3. Commercial awareness 4. Organisational skills 5. Communication skills 6. International awareness 7. Lifelong learning skills 8. Ethical awareness
Syllabus	<p>Analysing and interpreting financial statements; Limitations of financial statements and interpretation technique; IFRS 8 Operating Segments; IAS 33 Earnings Per Share (including diluted EPS); Advanced Group Accounting to include:</p> <ul style="list-style-type: none"> · Complex Group Structures · Piecemeal Acquisitions · Overseas Groups <p>IAS 12 Income Taxes (Deferred Tax); IAS 19 Employee Benefits; IFRS 2 Share Based Payments; Current Issues in Corporate Reporting.</p>
Assessments	<p>Assessment 1: Written Unseen Examination Assessment Type: Written Exam Duration: 2 hours Weighting: 50%</p>
	<p>Assessment 2: Coursework Assessment Type: Coursework Size: 2500 words and presentation slides Weighting: 50%</p>
Teaching and Learning Strategies	<p>Teaching Method 1: Lecture Teaching Method 2 : Workshops Teaching Method 3: Seminars</p>
Learning Resources	