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| 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 | FINANCIAL REPORTING 2 |
| Module Code | |
| EQF Level | 6 |
| Semester | First Semester |
| ECTS Credits | |
| Study Hours | 52 |
| Private Study | 100 |
| TOTAL HOURS | 152 |
| Languages Available | French English |
| Aims | <p>This module is designed to build upon the knowledge and skills gained in earlier financial reporting modules by covering the preparation of group financial statements including associates and joint ventures. It will also develop an understanding of group accounting principles and issues arising from group accounting including fair values, intangibles and impairment.</p> <p>The module also addresses other key accounting standards including those relating to leases, borrowing costs and related parties.</p> <p>The module should enable students to prepare complete single entity and consolidated financial statements, and extracts from those financial statements, covering a wide range of International Financial Reporting Standards (IFRS).</p> <p>Students will also be required to explain accounting and reporting concepts and ethical issues, and the application of IFRS to specified single entity or group scenarios</p> |
| Learning Outcomes | 1. Students will be able to explain the contribution and inherent limitations of financial statements, apply the International Accounting Standards Board's (IASB) conceptual framework for |

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| | <p>financial reporting and identify and explain key ethical issues.</p> <ol style="list-style-type: none"> 2. Students will be able to prepare and present financial statements from accounting data for single entities, whether organised in corporate or in other forms, in conformity with IFRS and explain the application of IFRS to specified single entity scenarios. 3. Students will be able to identify the circumstances in which entities are required to present consolidated financial statements, prepare and present them in conformity with IFRS and explain the application of IFRS to specified group scenarios. |
| Skills | <ol style="list-style-type: none"> 1. Improving own learning/performance - Self-awareness/self-analysis 2. Improving own learning/performance - Reflective practice 3. Communication (oral, written and visual) - Presentation skills - written 4. Communication (oral, written and visual) - Following instructions/protocols/procedures 5. Communication (oral, written and visual) - Report writing 6. Time and project management - Personal organisation 7. Time and project management - Personal action planning 8. Critical thinking and problem solving - Evaluation 9. Critical thinking and problem solving - Problem identification 10. Information skills - Information accessing:[Locating relevant information] [Identifying and evaluating information sources] 11. Skills in using technology - Using common applications (work processing, databases, spreadsheets etc.) 12. Skills in using technology - Information accessing 13. Skills in using technology - Online communications skills 14. Numeracy/computational skills - Reason with numbers/mathematical concepts 15. Numeracy/computational skills - Confidence/competence in measuring and using numbers 16. Numeracy/computational skills - Problem solving 17. Global citizenship - Relevant economic/political understanding 18. Global citizenship - Ethical awareness 19. Commercial awareness - Relevant understanding of organisations 20. Personal attributes and qualities - Resilience 21. Personal attributes and qualities - Flexibility/Adaptability 22. Personal attributes and qualities - Integrity |
| Syllabus | <p>IAS 17 Leases (lessee accounting only but including sale and leaseback) IAS 23 Borrowing Costs IAS 24 Related Party Disclosures IFRS 10 Consolidated Financial Statements (replaces IAS 27) IAS 28 Investments in Associates IFRS 11 Joint Arrangements (replaces IAS 31) IAS 36 Impairment of Assets (emphasis on intangibles)</p> |

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| | IAS 38 Intangible Assets IFRS 3 Business Combinations IFRS 12 Disclosure of Interests in Other Entities IFRS 13 Fair Value Measurement |
| Assessments | Assessment 1: Written Unseen Examination Assessment Type: Written Exam Duration: 3 hours Weighting: 100% |
| Teaching and Learning Strategies | Teaching Method 1: Lecture Teaching Method 2 : Workshops Teaching Method 3: Seminars |
| Learning Resources | |