

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 Accounting for Business Decisions
Module Code	
EQF Level	4
Semester	First Semester
ECTS Credits	
Study Hours	52
Private Study	100
TOTAL HOURS	152
Languages Available	French English
Aims	To develop knowledge and understanding of the underlying principles and concepts relating to financial accounting and technical proficiency in the use of double entry accounting techniques in recording transactions, adjusting financial records and preparing basic financial statements.
Learning Outcomes	<ol style="list-style-type: none"> 1. Prepare basic financial statements 2. Explain the context and purpose of financial reporting 3. Demonstrate the use of double entry and accounting systems 4. Record transactions and events 5. Prepare a trial balance
Assessments	Assessment 1 MCQ'S Exam 2 Hours
	Assessment 2 Written Exam 3 Hours
Skills	<ol style="list-style-type: none"> 1. Problem solving skills 2. Numeracy 3. Commercial awareness 4. Organisational skills 5. Communication skills
Syllabus	<p>The context and purpose of financial reporting:</p> <p>The scope and purpose of financial statements for external reporting;</p> <p>Users and stakeholders needs;</p>

	<p>The main elements of financial reports.</p> <p>The use of double entry and accounting systems:</p> <p>The accounting equation;</p> <p>Double entry book-keeping principles including the maintenance of accounting records and sources of accounting information;</p> <p>Ledger accounts, books of prime entry and journals.</p> <p>Recording transactions and events:</p> <p>Sales and purchases;</p> <p>Cash Inventory Tangible non-current assets - depreciation & revaluation;</p> <p>Accruals and prepayments;</p> <p>Receivables and payables;</p> <p>Irrecoverable debts and allowances for doubtful debts;</p> <p>Capital structure and finance costs.</p> <p>Preparing a trial balance:</p> <p>Trial balance;</p> <p>Correction of errors;</p> <p>Control accounts and reconciliation thereof;</p> <p>Bank reconciliations;</p> <p>Suspense accounts.</p> <p>Preparing basic financial statements:</p> <p>Statements of financial position and income statements for sole traders, companies and partnerships;</p> <p>Statements of cash flows for companies.</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	

