

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 1
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 enable candidates to prepare single entity financial statements, and extracts from those financial statements, covering a wide range of International Financial Reporting Standards (IFRS). Candidates will also be expected to explain accounting and reporting concepts and ethical issues, and the application of specified IFRS to specified single entity.
Learning Outcomes	<ol style="list-style-type: none"> 1. Students will be able to draw up a set of financial statements which comply with the major provisions of IAS1 and other key International Accounting Standards; 2. Students will be able to understand and apply key international accounting standard regulations with respect to presentation, disclosure, recognition and measurement for individual company financial statements; 3. Students will be able to assess the concepts underlying financial reporting through a knowledge of the IASBs Conceptual Framework.
Skills	<ol style="list-style-type: none"> 1. Adaptability 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

	<p>6. Critical thinking and problem solving - Problem identification</p> <p>7. International awareness</p> <p>8. Lifelong learning skills</p> <p>9. Ethical awareness</p> <p>10. Numeracy/computational skills - Problem solving</p> <p>11. Numeracy/computational skills - Numerical methods</p> <p>12. Global citizenship - Ethical awareness</p> <p>13. Commercial awareness - Relevant understanding of organisations</p> <p>14. Personal attributes and qualities - Integrity</p>
Syllabus	<p>The regulatory structure of the International Accounting Standards Board (IASB);</p> <p>Preface to IFRS IASB conceptual framework for financial reporting;</p> <p>Presentation of Financial Statements;</p> <p>Property, Plant and Equipment;</p> <p>Impairment of Assets;</p> <p>IFRS5 Non Current Assets held for sale and discontinued operations (excluding disposal groups);</p> <p>Inventories;</p> <p>Provisions, contingent liabilities, and contingent assets;</p> <p>Events after the Reporting Period;</p> <p>Revenue;</p> <p>Construction Contracts;</p> <p>Accounting Policies, changes in accounting estimates and errors;</p> <p>Income tax (current tax adjustments only);</p> <p>Accounting for Government grants and disclosure of government assistance;</p> <p>Effects of foreign exchange rates (individual companies only);</p> <p>Financial Instruments (basic concepts);</p> <p>Statement of Cash Flows;</p> <p>Earnings Per Share (excluding diluted EPS).</p>

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	