

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	Management Accounting for Planning, Decision Making and Control
Module Code	
EQF Level	4
Semester	Second Semester
ECTS Credits	
Study Hours	52
Private Study	100
TOTAL HOURS	152
Languages Available	French English
Aims	The aim of this module is to introduce students to the nature and purpose of management accounting and to establish a sound foundation in its fundamental techniques.
Learning Outcomes	<ol style="list-style-type: none"> 1. Apply a range of basic techniques to produce information that aids management in planning, control and decision making; 2. Understand, interpret and analyse management accounting information, and demonstrate an awareness of the importance of non-financial factors; 3. Evaluate the usefulness of various techniques in different situations and for different purposes.
Skills	<ol style="list-style-type: none"> 1. Adaptability 2. Problem solving skills 3. Numeracy 4. Commercial awareness 5. Organisational skills 6. Communication skills 7. IT skills 8. Lifelong learning skills
Syllabus	<p>Introduction to management accounting and the classification of costs;</p> <p>Cost volume profit analysis;</p> <p>Full costing;</p>

	<p>Other costing approaches;</p> <p>Progress test one;</p> <p>Budgeting;</p> <p>Budgeting continued;</p> <p>Variance analysis;</p> <p>Making capital investment decisions;</p> <p>Managing working capital.</p>
Assessments	Assessment 1: MCQ'S Exam Duration: 2 hours Weighting: 50%
	Assessment 2: Written Exam Duration: 3 hours Weighting: 50%
Teaching and Learning Strategies	<p>Teaching Method 1: Lecture</p> <p>Teaching Method 2 : Workshops</p> <p>Teaching Method 3: Seminars</p>
Learning Resources	