

## Syllabus

An overview of accounting theories;

The financial reporting environment;

The regulation of financial accounting normative theories of accounting: the case of accounting for changing prices and assets values;

Normative theories of accounting: the case of conceptual framework;

Motivations for accounting choice by managers: positive accounting theory;

Positive accounting theory: example of a debt contract;

Positive accounting theory: discussions on empirical research findings;

Evolution of the International Accounting Standards;

The incorporation of social and environmental factors within financial reporting;

Capital markets' reaction to accounting information.

Critical Perspectives of accounting

## Recommended Texts

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	<b>16261</b>
RNCP Web Link	<a href="http://www.rncp.cncp.gouv.fr/grand-public/visualisationFiche?format=fr&amp;fiche=16261">http://www.rncp.cncp.gouv.fr/grand-public/visualisationFiche?format=fr&amp;fiche=16261</a>

Module Title	Business Economics
Module Code	
EQF Level	5
Semester	Second Semester
ECTS Credits	
Study Hours	52
Private Study	100
TOTAL HOURS	152
Languages Available	French English
Aims	<p>This module aims to increase students' knowledge of the theory of accounting and its relevance to the study of accounting practice. The module develops knowledge of year one accounting modules and complements the material covered in the second year module Financial Reporting. In addition some of the theoretical material covered in Accounting Theory will provide links to modules in Management Accounting.</p> <p>More specifically, the aim of Accounting Theory is to examine the market for accounting information; processes and effects of regulating financial reporting; the incentives which drive managers' choices of alternative accounting policies; capital markets' response to accounting information, and to explore the critical perspectives of accounting and consider selected issues in financial reporting.</p>
Learning Outcomes	<ol style="list-style-type: none"> <li>1. Should possess knowledge about the role and importance of theory and its link to accounting practice.</li> <li>2. Should possess knowledge of a range of theoretical models which are useful in understanding and explaining current accounting practices and regulation.</li> <li>3. Should be aware of the literature relating to theoretical models in accounting and be able to use theory to understand and evaluate the regulatory institutions of financial reporting in the UK and other countries.</li> <li>4. Should be able to understand the regulations applied to financial reporting in the UK and other countries.</li> <li>5. Should be to able understand the incentives driving managers in their choice of accounting policies within accounting regulations.</li> <li>6. Should be able to make links between financial reporting and other aspects of accounting.</li> <li>7. Should be able to understand capital markets' reaction to accounting information.</li> <li>8. Should be able to understand and explore the critical perspectives of accounting.</li> </ol>
Skills	<ol style="list-style-type: none"> <li>1. Adaptability</li> <li>2. Problem solving skills</li> <li>3. Commercial awareness</li> <li>4. Teamwork</li> <li>5. Organisational skills</li> </ol>

	6. Communication skills 7. International awareness 8. Lifelong learning skills 9. Ethical awareness
Syllabus	
Assessments	Assessment 2: Mid-Term Test Assessment Type: Written Exam Duration: 1 hour Weighting: 30%
	Assessment 1: Written Unseen Examination Assessment Type: Written Exam Duration: Two hours Weighting: 70%
Teaching and Learning Strategies	Teaching Method 1: Lecture Teaching Method 2 : Workshops Teaching Method 3: Seminars
Learning Resources	