

IDENTIFICATION

Course code : E3AG6RD4
ECTS : 1.5

DURATION

Lectures : 4
Tutorial classes : 14
Labs : 0
Total : 18

Project :
Personnal work :

ASSESSMENT

Final group assessment

TEACHING MATERIALS

Anasthase TANGAMOUTOU
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LANGUAGE

English

CONTACT

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Modifié le : 14 juillet 2026

UE : UE6-R

COURSE : General Accounting

SCOPE OF THE COURSE

OBJECTIVES

Identify the purposes and users of accounting information Ability to consider company challenges; ability to communicate with accounting specialists and various company stakeholders Knowledge of key accounting documents and their framework of use Understanding of the principles and methods of general accounting, as well as the international approach to financial reporting standards

COMPETENCE AND SKILLS

Develop a simple specification sheet based on predefined constraints Formulate and transform a product

PROGRAM

— Basic general accounting and Anglo-Saxon accounting approach — Common transactions : purchases, sales, operating cycle, investment cycle, and financing cycle — Inventory : stock variations, depreciation, provisions, impairments — Summary documents : Balance sheet, income statement, cash flow statement

BIBLIOGRAPHY

- 1) DCG 9 - Comptabilité – Conforms to PCG 2025 (Order of December 26, 2023, approving ANC regulations) by Pascale Recroix
- 2) Encyclopédie de comptabilité, contrôle de gestion et audit (2nd edition) - Bernard Colasse

REQUIREMENTS

None