

# ECTS ACCOUNTANCY AND ORGANIZATION MANAGEMENT

CHAPTERS	PAGES
A- DEFINITION	2
B- PROFESSIONEL OPPORTUNITIES	2
C- UNITS	2
1- COMPULSORY UNITS	2
2- OPTIONAL UNITS	4
3- UNIT SHARED BY SEVERAL DIPLOMAS	4
SCHEDULE ACCOUNTANCY AND ORGANIZATION MANAGEMENT	5
A- OBJECTIVES	6
B- ORGANIZATION	6
ECTS CREDITS YEAR 1	7
ECTS CREDITS YEAR 2	8

# 1 –HIGHER TECHNICIAN DIPLOMA (BTS) IN ACCOUNTANCY AND ORGANIZATION MANAGEMENT

In charge of the subject : Bernadette ABBO or Marie Lise JUDE

## A- DEFINITION

The higher technician diploma (BTS) in accountancy and organization management (CGO) has been created in order to train competent collaborators in the fields of accounting management and computer science.

The program lasts two years following a General Certificate of Education at advanced level, specialized in science and technology (equivalent to the French baccalaureat (A level) S, ES or L), The training is based on management methods and data processing applied to management. For the students with other educational background than a baccalaureat (A level) STT specialized in accountancy and management, two hours of remedial class in these subjects are given during the first year in order to obtain the required level.

The training is completed by professional work placement with a total duration of 8 weeks. This work placement is compulsory since it serves as base for the dissertation that will be evaluated by a jury.

## B- PROFESSIONAL OPPORTUNITIES

Once the students have obtained the Higher Technician Diploma in Accountancy and Organization Management (BTS / A-level +2), they will be able to practise their profession within companies providing services of accountancy (accountancy and consultancy firms...), in industrial or commercial companies (small and average companies as well as in accounts departments of big companies), in banks, insurance companies, civil service, administration centres, various associations ...

## C- UNITS

### 1- COMPULSORY UNITS

CODE OF COURSE	TITLE	NATURE TEACHING	EVALUATION	NUMBER OF TEACHING HOURS/YEAR	NUMBER OF CREDITS PER YEAR (1st year)	NUMBER OF CREDITS PER YEAR (2nd year)
U 1.1	FRENCH FOR FOREIGNERS	CLASS WORK	CONTINUOUS ASSESSMENT	50	5	5

Teaching language : French

The unit "French for foreigners" provides competence established by the 30<sup>th</sup> of March 1989 act « objectives, content and referential concerning the higher technician diploma's French tuition » (published in BO N° 21 from the 25<sup>th</sup> of May 1989).

CODE OF COURSE	TITLE	NATURE TEACHING	EVALUATION	NUMBER OF TEACHING HOURS/WEEK		NUMBER OF CREDITS PER YEAR (1st year)	NUMBER OF CREDITS PER YEAR (2nd year)
				1 <sup>st</sup> Y	2 <sup>nd</sup> Y		
U 1.2	FOREIGN MODERN LANGUAGE I	CLASS WORK	CONTINUOUS ASSESSMENT	1 <sup>st</sup> Y	2 <sup>nd</sup> Y	3	3
				2	2		

Teaching language : English, Spanish or German (depending on which foreign language you choose)

The unit « Foreign modern language » provides skill and competence that are included in the referential.

This unit refers to three fundamental axis :

1) *Objectives*, essentially professional, involving the mastery of a foreign modern language as a common or non common language.

2) *Fundamental competence* :

- Verbal comprehension of professional information
- Verbal expression : communication language, simple telephone conversations ...

3) *Knowledge* :

- Linguistic bases from the high school final year programs
- Syntax morphology of the language when used in specific professional situations
- Terminology, glossary of the professional speciality

CODE OF COURSE	TITLE	NATURE TEACHING	EVALUATION	NUMBER OF TEACHING HOURS/WEEK		NUMBER OF CREDITS PER YEAR (1st year)	NUMBER OF CREDITS PER YEAR (2nd year)
				1 <sup>st</sup> Y	2 <sup>nd</sup> Y		
U 2	MATHEMATICS I	CLASS WORK	CONTINUOUS ASSESSMENT	1 <sup>st</sup> Y	2 <sup>nd</sup> Y	4	4
				2	2		

### Teaching language : French

The unit « Mathematics » provides all skills specified in the higher technician diploma 's mathematic program with regard to specific objectives of the BTS Accountancy and Organization Management's preliminary sections. The program has been established by the 30<sup>th</sup> of March 1989 ordinance (published in the BO N° 21 from the 25<sup>th</sup> of May 1989).

CODE OF COURSE	TITLE	NATURE TEACHING	EVALUATION	NUMBER OF TEACHING HOURS/WEEK		NUMBER OF CREDITS PER YEAR (1st year)	NUMBER OF CREDITS PER YEAR (2nd year)
				1 <sup>st</sup> Y	2 <sup>nd</sup> Y		
U 3	GENERAL ECONOMICS I	CLASS WORK	CONTINUOUS ASSESSMENT	1 <sup>st</sup> Y	2 <sup>nd</sup> Y	4	4
				2	2		

### Teaching language : French

CODE OF COURSE	TITLE	NATURE TEACHING	EVALUATION	NUMBER OF TEACHING HOURS/WEEK		NUMBER OF CREDITS PER YEAR (1st year)	NUMBER OF CREDITS PER YEAR (2nd year)
				1 <sup>st</sup> Y	2 <sup>nd</sup> Y		
U 3	BUSINESS ECONOMICS	CLASS WORK	CONTINUOUS ASSESSMENT	1 <sup>st</sup> Y	2 <sup>nd</sup> Y	4	4
				2	2		

### Teaching language : French

CODE OF COURSE	TITLE	NATURE TEACHING	EVALUATION	NUMBER OF TEACHING HOURS/WEEK		NUMBER OF CREDITS PER YEAR (1st year)	NUMBER OF CREDITS PER YEAR (2nd year)
				1 <sup>st</sup> Y	2 <sup>nd</sup> Y		
U 3	LAW	CLASS WORK	CONTINUOUS ASSESSMENT	1 <sup>st</sup> Y	2 <sup>nd</sup> Y	4	4
				-	2		

### Teaching language : French

The U3 unit of economics and law assures the acquisition of knowledge and competence specified in the higher technician diploma program of general and business economics aswell as law. This program, adapted to the service industry has been established by the 26<sup>th</sup> of July 1995 ordinance.

CODE OF COURSE	TITLE	NATURE TEACHING	EVALUATION	NUMBER OF TEACHING HOURS/WEEK		NUMBER OF CREDITS PER YEAR (1st year)	NUMBER OF CREDITS PER YEAR (2nd year)
				1 <sup>st</sup> Y	2 <sup>nd</sup> Y		
U 4	MANAGEMENT OF ACCOUNTING, TAX AND SOCIAL OBLIGATIONS	CLASS WORK	CONTINUOUS ASSESSMENT	1 <sup>st</sup> Y	2 <sup>nd</sup> Y	19	13
				8	5,5		

### Teaching language : French

The U4 unit provides professional competence and related knowledge, entirely described in the processes 1, 2 and 3 and in the processes 4, 5 and 6 when it comes to management of juridical, regulation and conventional obligations. Competence related to other processes can if necessary be solicited, though mainly evaluated in other units.

CODE OF COURSE	TITLE	NATURE TEACHING	EVALUATION	NUMBER OF TEACHING HOURS/WEEK		NUMBER OF CREDITS PER YEAR (1st year)	NUMBER OF CREDITS PER YEAR (2nd year)
				1 <sup>st</sup> Y	2 <sup>nd</sup> Y		
U 5	MANAGEMENT ANALYSE AND ORGANIZATION OF INFORMATION SYSTEM	CLASS WORK	CONTINUOUS ASSESSMENT	1 <sup>st</sup> Y	2 <sup>nd</sup> Y	-	-

### Teaching language : French

CODE OF COURSE	TITLE	NATURE TEACHING	EVALUATION	NUMBER OF TEACHING HOURS/WEEK		NUMBER OF CREDITS PER YEAR (1st year)	NUMBER OF CREDITS PER YEAR (2nd year)
				1 <sup>st</sup> Y	2 <sup>nd</sup> Y		
U 5	FINANCIAL MANAGEMENT	CLASS WORK	CONTINUOUS ASSESSMENT	1 <sup>st</sup> Y	2 <sup>nd</sup> Y	6	13
				3	6,5		

### Teaching language : French

CODE OF COURSE	TITLE	NATURE TEACHING	EVALUATION	NUMBER OF TEACHING HOURS/WEEK		NUMBER OF CREDITS PER YEAR (1st year)	NUMBER OF CREDITS PER YEAR (2nd year)
				1 <sup>st</sup> Y	2 <sup>nd</sup> Y		
U 5	COMPUTER SCIENCE	CLASS WORK	CONTINUOUS ASSESSMENT	1 <sup>st</sup> Y	2 <sup>nd</sup> Y	6	4
				3	3		

### Teaching language : French

The U5 unit provides competence and related knowledge, entirely described in processes 7, 8, 9 and 10, and in processes 4, 5 and 6 when it comes to preparation of management decisions and participation in the evolution of accounting and management information systems. Competence and knowledge relating to other processes can if necessary be solicited, though mainly evaluated in other units.

CODE OF COURSE	TITLE	NATURE TEACHING	EVALUATION	NUMBER OF TEACHING HOURS/WEEK		NUMBER OF CREDITS PER YEAR (1st year)	NUMBER OF CREDITS PER YEAR (2nd year)
				1 <sup>st</sup> Y	2 <sup>nd</sup> Y		
U 6	MANAGEMENT AND PRESENTATION OF PROFESSIONAL ACTIVITIES	CLASS WORK	CONTINUOUS ASSESSMENT	1 <sup>st</sup> Y	2 <sup>nd</sup> Y	5	6
				3	3		

### Teaching language : French

The U6 unit provides on the one hand communication skills and on the other hand practical competence acquired in the implementation of software and hardware resources that are described in the referential.

## 2- OPTIONAL UNITS

CODE OF COURSE	TITLE	NATURE TEACHING	EVALUATION	NUMBER OF TEACHING HOURS/WEEK		NUMBER OF CREDITS PER YEAR (1st year)	NUMBER OF CREDITS PER YEAR (2nd year)
				1 <sup>st</sup> Y	2 <sup>nd</sup> Y		
U F1	FOREIGN MODERN LANGUAGE II	CLASS WORK	CONTINUOUS ASSESSMENT	1 <sup>st</sup> Y	2 <sup>nd</sup> Y	-	-
				2	2		

### Teaching language : English, German or Spanish (depending on which foreign language you choosed)

The optional unit of foreign modern language provides the students with ability to conduct a professional dialogue, to exploit professional sources of information in the chosen language and to analyse a situation with regard to the linguistic, social and cultural context of the chosen country, just as the 1.2 unit but necessarily in a different language.

## 3) UNITS SHARED BY SEVERAL DIPLOMAS

The U3 unit "economics and law" is shared by BTS diplomas with following specialities :

- Sales practices
- Executive secretary
- Management assistance of small and average companies or industries
- Trilingual assistant / secretary
- International trade
- Company communication
- Accountancy and organization management
- Sales force
- Sales engineer
- Transport

## SCHEDULE ACCOUNTANCY AND ORGANIZATION MANAGEMENT

Tuition	1st year		2 <sup>nd</sup> year	
	COURSE (hours)	CLASS WORK (hours)	COURSE (hours)	CLASS WORK (hours)
French	2	1	2	1
Foreign modern language 1	1	1	1	1
Mathematics	1	1	2	
General economics	2		2	
Business economics	2		2	
Law	2		2	
Accounting, tax and social management	6	2	3.5	2
Performance and organization management :				
- Financial management	2	1	4.5	2
- Computer science	1	2	1	2
Professional activities		3		3
<b>TOTAL</b>	<b>30</b>		<b>31</b>	
Remedial class	2		2	
Autonomous access to data processing laboratory.	3		3	
Optional tuition : foreign modern language 2	2		2	

TD : Class work

TP : Practicals

CODE OF COURSE	TITLE	NATURE TEACHING	EVALUATION	NUMBER OF HOURS/YEAR (1 <sup>ST</sup> AND 2 <sup>ND</sup> )	NUMBER OF CREDITS PER YEAR (1st year)	NUMBER OF CREDITS PER YEAR (2nd year)
U F2	PROFESSIONAL WORKPLACEMENT II	PRACTICAL WORK	AT THE END OF THE TRAINING	8 weeks x 35 h	-	-

## A - Objectives

The candidate of a higher technician diploma in accountancy and organization management must carry out a workplacement in a company, accountancy firm or a non trading organization, in order to complete the education with an experience of professional methods corresponding to competence described in the referential. The workplacement likewise allows the students to acquire relational qualities, attitudes, professional behaviour and to develop a sense of responsibility by an adaptation to real situations and requirements of the profession. The workplacement must permit the students to implement activities described in the certification referential of the professional field. The choice of host company or organization therefore depends upon these conditions.

## B – Organization

### 1. Schooling

- a) The workplacement is compulsory. The workplacement's duration is 8 weeks and is carried out during the active school period.
- b) During the professional workplacement, the student is inevitably declared as a trainee and not as a salaried employee.
- c) The workplacement is organized in periods of one or several weeks, consecutively or not. One period of minimum four consecutive weeks is planned during the first school year, preferably in the end of the second semester. The duration of the first year's workplacement must not exceed six weeks. The other periods of workplacement are planned according to the educational establishment's initiative.
- d) The periods of workplacement are organized in cooperation with professional partners. Each workplacement is preceded by an agreement between the educational establishment and the host company or organization. This agreement is established in accordance with the regulation in force. In the end of each workplacement, the host organization's officials hand over a workplacement certificate to the trainees, testifying the student's attendance.
- e) Prospecting for host companies or organizations and negotiation of the workplacement's content are made jointly by the student and the educational team of the establishment. The educational team is in charge of all organization concerning the workplacement's periods, follow-up and educational exploitation during the training.
- f) The trainee inevitably elaborates a dissertation, about ten pages (the company presentation must not exceed one page), dealing with the activities and work carried out during the workplacement. The dissertation does not include annexes. The foreseen report of the E6 examination will be based upon this compulsory dissertation and forms one of the elements of the exam file.

## ECTS CREDITS PER YEAR :1st YEAR BTS ACCOUNTANCY AND ORGANIZATION MANAGEMENT

CODE OF COURSE	COURSE	NUMBER OF HOURS			NUMBER OF ECTS CREDITS ASSIGNED PER COURSE/PER SEMESTER		NUMBER OF ECTS CREDITS ASSIGNED PER COURSE/PER YEAR		
		Courses/ week	TP and TD (a)/week	Course /year	Course	TP and TD (a)	Course	TP and TD (a)	
U 1.1	FRENCH	2	1		2,5		5		
U 1.2	FOREIGN MODERN LANGUAGE I	1	1		1,5		3		
U 2	MATHEMATICS	1	1		2		4		
U3	GENERAL ECONOMICS	2			2		4		
	BUSINESS ECONOMICS	2			2		4		
	LAW				2		4		
U4	MANAGEMENT OF ACCOUNTING, TAX AND SOCIAL OBLIGATIONS	6	2		9,5		19		
U5	MANAGEMENT ANALYSE AND ORGANIZATION OF INFORMATION SYSTEM								
	FINANCIAL MANAGEMENT	2	1		3		6		
	COMPUTER SCIENCE	1	2		3		6		
U6	MANAGEMENT AND PRESENTATION OF PROFESSIONAL ACTIVITIES		3		2,5		5		
	REMEDIATION CLASS				-		-		
	AUTONOMOUS ACCESS TO DATA PROCESSING LABORATORY				-		-		
UF1	FOREIGN MODERN LANGUAGE II	2			-		-		
UF2	WORKPLACEMENT (8 weeks x 35h)								
					30		60		

(a) TP : Practicals  
TD : Class work

## ECTS CREDITS PER YEAR :2nd YEAR BTS ACCOUNTANCY AND ORGANIZATION MANAGEMENT

CODE OF COURSE	COURSE	NUMBER OF HOURS			NUMBER OF ECTS CREDITS ASSIGNED PER COURSE/PER SEMESTER		NUMBER OF ECTS CREDITS ASSIGNED PER COURSE/PER YEAR	
		Courses/ week	TP and TD (a)/week	Course/ year	Course	TP and TD (a)	Course	TP and TD (a)
U 1.1	FRENCH	2	1		2,5		5	
U 1.2	FOREIGN MODERN LANGUAGE I	1	1		1,5		3	
U 2	MATHEMATICS	1	1		2		4	
U3	GENERAL ECONOMICS	2			2		4	
	BUSINESS ECONOMICS	2			2		4	
	LAW	2			2		4	
U4	MANAGEMENT OF ACCOUNTING, TAX AND SOCIAL OBLIGATIONS	3,5	2		6,5		13	
U5	MANAGEMENT ANALYSE AND ORGANIZATION OF INFORMATION SYSTEM							
	FINANCIAL MANAGEMENT	4,5	2		6,5		13	
	COMPUTER SCIENCE	1	2		2		4	
U6	MANAGEMENT AND PRESENTATION OF PROFESSIONAL ACTIVITIES		3		3		6	
	REMEDIAL CLASS				-		-	
	AUTONOMOUS ACCESS TO DATA PROCESSING LABORATORY				-		-	
UF1	FOREIGN MODERN LANGUAGE II	2			-		-	
UF2	WORKPLACEMENT (8 weeks x 35h)							
					30		60	

- (b) TP : Practicals  
TD : Class work