

Semester: 3

Educational unit: Fundamental

Module: Management Accounting

Credit: 4

Coefficient :2

Learning style: Class Attendance

Axis 1	Introduction to Management Accounting
Axis 2	(Introduction to Inventories and Inventory Valuation Methods (CMUP, FIFO
Axis 3	Total Cost Method by Homogeneous Departments
Axis 4	Variable Cost Method
Axis 5	Rational Loading Method for Fixed Costs
Axis 6	Standard Costing and Predetermined Costing
Axis 7	Marginal Cost Method
Axis 8	Activity-Based Costing (ABC) Method
Axis 9	Target Costing Method
Axis 10	Hidden Cost Method

Semester: 3

Educational unit: Fundamental

Module: Introduction to business administration

Credit: 4

Coefficient :2

Learning style: Class Attendance

The first topic	General concepts about business management
The second topic	Classical Management theory
The third topic	Human Relations or Neo-Classical Theory
The fourth topic	modern Management theory
Topic five	The contingency school
Topic six	Modern trends in management (Quality and change management)

The seventh topic	Modern trends in management (Business ethics and social responsibility)
Topic Eight	Modern trends in management (Administrative governance)
Topic nine	Modern trends in management (knowledge management)
Topic ten	Modern trends in management (creativity and innovation)
Topic eleven	Fundamentals of international business management

Semester: 3

Educational unit:

Module: *financial mathematics*

Credit: 4

Coefficient :2

Learning style: Class Attendance

- Week1*
- *Concepts about interest and simple interest*
 - *Calculation of interest*
- Week2*
- *Calculation of the collected sentence*
 - *The average rate of several employments*
 - *Advance interest and effective rate*
- Week3*
- *The concept of commercial papers and their types.*
 - *Commercial discount*
 - *Commercial current value*
 - *Comparison of commercial current value and rational current value.*
 - *The relationship between the nominal value and the commercial and rational discount*
- Week4*
- *The current value and the real rate of the Agio discount (AGIO)*

- Week5*

 - *Equivalence of commercial papers:*
 - *The equivalence of two commercial papers*
 - *Equivalence of a commercial paper with a set of commercial papers*
 - *Common accrual and average accrual*
 - *Entrance to the compound interest*
- Week6*

 - *Basic Law of compound interest*
 - *Discount and equivalence with compound interest*
 - *Equivalent rates and proportional rates*
 - *Basic concepts about payments*
 - *Fixed end-of-term payments :*
 - *The value obtained for a series of fixed payments at the end of the term*
- Week7*

 - *Find the current value of a series of fixed payments at the end of the term*
 - *Average due date.*
- Week8*

 - *Fixed payments at the beginning of the term:*
 - *The value of a series of fixed payments at the beginning of the term.*
 - *Find the current value of a series of fixed payments at the beginning of the term*
 - *Variable payments.*
- Week9*

 - *The concept of undivided loans*
 - *Amortization of loans*
 - *Preparation of the loan depreciation schedule.*
- Week10*

 - *Amortization of undivided loans*
- Week11*

 - *A reminder of the basic concepts about stocks and bonds*
 - *Methods of amortization of bond loans:*
 - *Equal edition*
 - *Uneven version*

Week12 *Choosing investments 01*

Week13 *Choosing investments 02*

Week14 *Practical applications*

Week15 *Practical applications*

Alignment View licence Configuration academic

- The detailed program for each subject

Professor: Zaarour Naima
 Measure: Estimated budget
 Year: Third
 Hexagram: Fifth

Detailed hexagram of the scale		
The sub-axes of the program (lecture elements)	Program themes (seasons)	weeks
First: The emergence of the discretionary budget Second: Definition of the estimated budget Third: The pillars of the discretionary budget Fourth: Discretionary budget functions Fifth: Estimated budget objective S	The first axis: The concept of discretionary budget	the week01
First: Procedures for preparing estimated budgets Second: Types of discretionary budgets Third: Advantages of discretionary budgets Fourth: Obstacles to discretionary budgets	The second axis: Discretionary budget system and its importance	the week02
First: Definition of the estimated sales budget Second: Preparing the estimated budget for sales and the factors affecting them Third: The concept of sales estimation	The third axis: Estimated sales budget	the week03
Fourth: Sales forecasting methods 1. Qualitative methods a. Executive opinions b. Consumer expectations c. Sales agents d. The Delphi method		the week04
1. Quantitative methods a. Least squares method		the week05
b. Simple moving average method c. Weighted moving average method		the week06
d. Exponential smoothing method - A comprehensive exercise on quantitative methods for estimating sales		the week07

Fifth: Methods of preparing the sales budget 1 Seasonal distribution 2. Regional distribution		the week08
3. Distribution based on products 4. Balancing the total		the week09
First: Definition of the estimated production budget Second: Objectives of the estimated production budget Third: Production systems Fourth: Restrictions related to preparing the estimated production budget Fifth: Elements of preparing the estimated production budget	fourth Axis: Estimated production budget	the week10
Fourth: Components of preparing the estimated production budget		the week11
First: What is the estimated budget for direct materials? Second: The method of estimating the quantity and value of raw materials purchases	Fifth axis: Estimated budget for purchases of raw materials	the week12
First: Definition of the estimated supply budget Second: Methods of preparing the estimated budget for supplies	Sixth axis: Estimated budget for catering	the week13
First: the estimated budget for wages Second: The estimated budget for direct expenses Third: The estimated budget for marketing expenses	Seventh axis: Estimated budget for expenses	the week14
First: Definition of the treasury's estimated budget Second: Objectives of the treasury's estimated budget Third: Cash flows in the organization Fourth: Preparing the estimated budget for the treasury	The eighth axis: Estimated treasury budget	the week15
Fifth: A comprehensive exercise on preparing estimated budgets		the week16

comments:

In each lecture, an example of each method or estimated budget is presented, and at the end of each topic, a comprehensive exercise is presented.

Evaluation method in the scale:

Assumption 14/20

Assignments 04/20

Post 02/20

Semester: 5

Educational unit: Fundamental

Module: Customer Behavior

Credit:6

Coefficient :3

Learning style: Class Attendance

PUBLIC FINANCE

- **INTRODUCTION TO PUBLIC FINANCE** : Nature and Scope of Public Finance (Public Goods, Private Goods, Merit Goods etc. and Law of Maximum Advantages
- **PUBLIC EXPENDITURE** : (Meaning, Importance, Effects ...)
- **PUBLIC REVENUES** : (Meaning, Sources, Classification and ...)
- **PUBLIC BUDGET** : (Meaning, Types, Revenue & Capital Budget, Revenue & Capital Expenditure
- **Deficit** : (Concept, Revenue Deficit, Fiscal Deficit, Monetized Deficit, Primary Deficit, Surplus, Balance Budget and Budgetary Control
- **FISCAL POLICY** : (Meaning, Importance , objectives..

Bachelor's degree: Accounting and Fiscality

Hexagram: fifth

Basic unit

Professor responsible for the educational unit: Prof. Dr. Tommy Milhaud

Subject: In-depth financial accounting 1

The professor responsible for the subject: Dababesh Muhammad Najeeb

Education objectives:

Enabling the student to control accounting techniques, prepare and analyze financial statements, etc

Prior knowledge required:

The concept of double entry, the concept of account, the concept of debit and credit, the nature of financial statements...etc.

Article content:

- 1- Advanced Cover Accounting
- 2- Commercial paper accounting (collection, discount, endorsement, etc.)
- 3- Wages accounting
- 4- Accounting for deferred taxes
- 5- Accounting for finance lease contracts
- 6- Long-term contracts
 - Generalities
 - Method of completion
 - Method of progress

Evaluation method:

Assignments, homework, participation in the section

References: 1- Books: (In-depth Accounting, Hawam Jumah, 2- The Financial Accounting System Book, by Lakhdar Allawi, 3- The Book of Enterprise Accounting in Accordance with International Accounting Standards (Part 01 and Part 02), Shuaib Shanouf and others), In-depth Accounting Publication, The Official Gazette.

Professor responsible for the educational unit: Prof. Dr. Tommy Milhaud

Subject: Corporate Accounting

Professor responsible for the subject: Dr. Ahmed Qayed Nouredine

Education objectives:

After passing this course, the student acquires qualifications in how to process the accounting recording in the company's journal through incorporation restrictions, profit distribution restrictions, capital adjustment (increase or decrease), in addition to the liquidation of various companies.

Prior knowledge required:

To continue this education, the student must have knowledge in the subjects commercial law and public accounting.

Article content:

- 1- Introduction to corporate accounting (types of companies according to the provisions of commercial law)
- 2- Accounting for establishing companies
- 3- Operations involving capital
- 4- Result customization processes
- 5- Merger accounting
- 6- Complex accounting
- 7- Liquidation of companies

Evaluation method: surprise assignments, homework assignments, and directed work.

List of references:

A- In Arabic:

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2. Khaled Ahmed Othman, Holding Companies, download date: February 2008 - website: com-.www.Holding
3. Abu Monsef, New National Accounting Guide, Public House of Muhammadiyah, Algeria, 1999,
4. Kamal Al-Din Al-Dahrawi, Advanced Financial Accounting, Dar Al-Jami'a, Damanhour, Egypt, 2004,

-Laws:

5. Algerian commercial law.
6. Taxes and similar fees law.
7. Finance Law of 1997 issued in Official Gazette No. 85 corresponding to 12/31/1996, Algeria.
8. Order No.: 01-04 corresponding to 08/20/2001 issued in Official Gazette No. 47 corresponding to 08/22/2001, Algeria.
9. Order No.: 25 corresponding to 09/25/1995 relating to the management of the state's commercial capital.

B- In French

10. F. MAKHLOUF, Comptabilité des Sociétés Selon le Nouveau SCF, Bleues Edition Page, Algérie, 2011.
11. CHENOUF CHOUEB, NOUVEAU PLAN COMPTABLE, SOCIETE ALGERIENNE BOUDAUD edition, Algérie, 2010.
12. Babusiaux Christian, Principle of concurrence, edition Economica, France, 1998.
13. Bouayad Anis and Yves le Gris Pierre, Les alliances strategies, edition Dunod, France 1996.
14. Bourdis Isabelle, Dontaine Alain, Dictionary of economics and social sciences, Hachette edition, France, 2002.
15. Collette Christine, Invocation of the fiscal gestion of enterprises, edition of Eyrolles, France, 1994.
16. Christian and Christian Raulet, Comptabilité des Sociétés, 3rd edition, Berti edition, Algérie, 2001.
17. National Competitive Council, Bulletin and Recommendation, Sahel Edition, Alger, N2 September 2002.
18. Conso Pierre, Entreprise Financier Gestion, 8th Edition Dunod, France, 1996.
19. Corre. J, New developments in consolidation, published in Dunod, France, 1987.
20. Cozian Maurice, Les grandiose principes of fiscal enterprises, 4th edition Litec, France, 1999.
21. Daigne J.F, Baumert H, Uhring H, Bouin Rm, Acquisition and cession d'entreprise, les éditions d'organisation, France, 1994.
22. François Haffer, The control of files in group organizations, 1999.
23. Hervé Jahier and Pascal Lepine, Comptabilité a Profonde, Ellipses, 2001.
24. Jaqueline dangot, Les comptes consolidés, Paris, 1996.
25. José Destroyers and Thierry Cuyaubère, Comptabilité and Gestion of Sociétés, Lacost, 1998.
26. José Corre, La consolidation, live library, 1998.
27. Tayeb Eitoun, Social Comptabilities, Berti Edition, Alger, 2003.
28. J.Yeglem and P.Gazil, French consolidations, in France, during the enterprise, 1976.
29. Jean Corre, Des consolidations des bilanes, durad entreprise, France, 1976.
30. Jose Destours and his family, comptabilities and community members, edition

31. J.Yeglem et P.Gazil, La Consolidation, Librairie Viubot, 1984.
32. Jean Corre, La Consolidation Des Bilans, 2nd edition, Dunod, Paris, France, 1969.
33. Jean Montier and Gilles Scognamiglio, Consolidation Technique, Econimoca, Algeria, 1995.
- 34., Enterprise fiscal reporting, Marketing SA, France, 1998.
- 35., Publication of the fiscal activity of enterprises, 25th edition Litec, France, 2001-2002.
36. Mohamed Zine Khafrabi, Social Comptabilities, 3 years old, Berti Edition, Algeria.
37. Mabrouk Hocine, Code of commerce, edition DAHLEB, Algeria, 1999.
38. Société civile d'audit, d'expertise comptable et de conseil

Subject 2: Research methodology

1- Qualitative scientific approaches

Quantitative

1.2- Typical methods: experimental methods; survey methods

Historical methods.....

2 - Sampling techniques and means of research:

Scientific observation; the question sheet; the interview the experimentation;
the comparison.....

Examples (concrete cases).

3 - Written communications (administrative writing) 1 - the forms that written communications take:

the feedback; the verbal procedure; The report;

the letter; Note. Print.

1-2- Application exercises for each form.

4 - Memory and internship report

- The choice of a research theme

- The problem;

- Working hypotheses

- data collection and use of different techniques;

- analysis and interpretation: (preparation of data, their formatting, their transfer, etc.);

- the final writing and formatting of the dissertation.

- the characteristics of writing the dissertation (or report):

- developing a plan;

- the choice of style

- objectivity;

- the simplicity;

- clarity;

- the precision..

5 - the end-of-study project (P.F.E)

The stages of developing an end-of-study project (P.F.E): defining the problem;

Data collection and use of different techniques;

analysis and interpretation: (preparation of data, their formatting, their transfer, etc.)

The final presentation: The design of the project;

Writing a specification