

Faculty of Economics, Management and Commercial Sciences

Department: Financial and Accounting Sciences

Accounting and Auditing

Specialization:

Alignment View Master Configuration academic

**- The detailed program for each
subject**

Faculty of Economics, Management and Commercial Sciences

Training field team

Department: Financial and Accounting Sciences

Specialization:

Accounting and Auditing

Dr: OKBI hamza

Measure: Sector accounting

Detailed hexagram of the scale		
The sub-axes of the program (lecture elements)	Program themes (seasons)	weeks
First: What is insurance?	The first axis: Accounting in insurance companies	the week01
?Second: What are insurance companies		the week02
Third: What are insurance companies?		the week03
Fourth: Accounting treatment of insurance company operations (1. Accounting treatment of production operations, records related to production operations, accounting registration of production operations in the absence of an intermediary or agent)		the week04
Continue to record the accounting of production operations (collection, payment of taxes and fees, accounting registration if there is an intermediary,)		the week05
2.Accounting treatment of compensation operations (records related to compensation operations, accounting registration of compensation operations).		the week06

3. Accounting treatment of appeals, 4. Accounting treatment of the reinsurance process		the week07	
Fifth: A comprehensive exercise for the accounting treatment of all insurance company activities		the week08	
First: The nature of contracting contracts Second: Objectives of the estimated	The second axis: Accounting in enterprises	the week09	
Second: Accounting in the contracting sector. Third: Accounting methods for proving contracting contracts .1 Percentage of completion method		the week10	
Accounting treatment of contracts according to the percentage of completion method		the week11	
2- Method of completion		the week12	
Fourth: A comprehensive exercise to address the percentage of completion method and the completion method		the week13	
First: Definition of agricultural activity, Second: Characteristics of agricultural activity, Third: Accounting treatment of plant assets		The third axis: Accounting in the agricultural sector	the week14
Fourth: Accounting treatment of animal assets			the week15
Fifth: A comprehensive exercise for the accounting treatment of all agricultural cooperative activities	the week16		

Year: second

Hexagram: Third

comments:

In each lecture, an example of the pillars of sectoral accounting, a comprehensive exercise is presented.

Evaluation method in the scale:

Assumption 14/20

Assignments 04/20

Post 02/20

Master 2

Division: Commercial and Financial Sciences. Specialization: Accounting.

Standard: International Financial Reporting Standards (IFRS)

Hexagon: First

<u>Program Themes</u>	<u>Weeks</u>
Program <u>Presentation</u> and Research Distribution	Week 01
<u>Definition</u> of IFRS	Week 02
<u>Objectives</u> of IFRS	Week 03
Primary <u>Accounting</u> Standards Board (IASB)	Week 04
IFRS-1: First <u>implementation</u> of financial reporting standards	Week 05
<u>IFRS-2</u> : Share-based payments	Week 06 Week 07
<u>IFRS-3</u> : Business Integration	Week 08 Week 09
IFRS 4: <u>Insurance</u> Contracts	Week 10
<u>IFRS-5</u> : Non-current assets held for sale and discontinued operations	Week 11
IFRS-6: <u>Disclosure</u> of natural resources	Week 12
IFRS-7: Financial Instruments and Disclosure	Week 13
IFRS-8: <u>Operational</u> Sectors	Week 14

References approved in the scale:

- 📖 Éric tort -Lionel escaffre,)2012: (improving financial information in ifrs, berti Edition dunod, paris.
- 📖 Stéphane brun,)2011:(guide to the application of ias/ifrs standards, Berti Edition, Algiers
- 📖 Bruno Bachy – Michel Sion, (2009), financial analysis of consolidated accounts ifrs' standards, dunod paris.
- 📖 Pascal Barneto, (2008): application to financial statements, 2 Edition Dunod Paris.

- ☞ Stephan Brun, (2006): international accounting standards IAS/IFRS, Gualino publisher, Paris.
- ☞ Pascal Barneto, (2004): IAS / IFRS standards, application to financial statements Dunod Edition.
- ☞ Bernard Raffournier, (2005): international accounting standards (ifrs / ias) 2 editions economisa. Paris.
- ☞ Catherine mallet, Anne le manh, (2006): international accounting standards ias / ifrs, Edition Berti.jean François des robert, François mechin, Herve Puteaux, (2004) : normes ifrs et pme, Edition dunod.
- ☞ Obert Roper, (2004): practice of IAS/IFRS standards; Edition dunod paris.
- ☞ Philippe dessertine- patrickprovillard, (2004), accounting', Pearson education France,
- ☞ Josette Peyrard, Jean-Davidavenel, Max Peyrard (2006): financial analysis, 9EDITIONVUIPERT
- ☞ Obert Roper, (2006): the little ifrs 2006/2007; Edition dunod paris
- ☞ Mohamed benaibouche, (1989): introduction to the new accounting technique, university publications office, Algiers.
- ☞ a. kaddouri-a.mimeche, (2009), financial accounting course, according to standards, ias/ifrs and scf 2007, enag Edition, Algiers.

Hexagram: the first

Unit name: Basic unit

Course name: International Accounting Standards 1 IASs course

Responsible for the material: Professor Dr. Tommy Milhaud

Credit:6

Coefficient:2

Education objectives: (mention the qualifications the student is supposed to acquire after passing this subject, in three lines at most)

Required prior knowledge: (A detailed description of the required knowledge that enables the student to continue this education, two lines at most).

Subject Content: (It is mandatory to specify the detailed content of each subject with reference to the student's personal work)

Accounting Standard No. 01 Presentation of Financial Statements

Accounting Standard No. 02 Inventories

Accounting Standard No. 07 Treasury Flow Schedule

Accounting Standard No. 08: Consequences of accounting political changes and errors

Accounting Standard No. 10 Subsequent Balance Sheet Events

Accounting Standard No. 12 Income Taxes

Accounting Standard No. 16 Property, Buildings and Equipment

Accounting Standard No. 17 Leases - Financing

Accounting Standard No. 19 Employee Benefits

Accounting Standard No. 20 Government Subsidies

Accounting Standard No. 21 Effects of Changes in Currency Exchange Rates

Accounting Standard No. 36 Impairment of Assets

Accounting Standard No. 37 Provisions and Contingent Liabilities

Accounting Standard No. 38 Intangible Assets

Accounting Standard No. 41 Agriculture

Course name: Accounting information system

Responsible for the subject: Professor Dr. Ben Aichi Bachir

Credit:6

Coefficient:2

Education objectives: (mention the qualifications the student is supposed to acquire after passing this subject, in three lines at most)

Required prior knowledge: (A detailed description of the required knowledge that enables the student to continue this education, two lines at most).

Subject Content: (It is mandatory to specify the detailed content of each subject with reference to the student's personal work)

- Basic concepts of information systems.
- Financial and accounting information system framework.
- Accounting and systems concepts.
- Tools for analyzing and designing an accounting information system.
- The computer and its relationship to the accounting information system.

Evaluation method: continuous observation, examination, etc. (weighting is left to the discretion of the training team)

References: (books, publications, websites, etc.)

Course name: Tax review and auditing

Responsible for the material: Dr. Ghadab Rania

Credit:6

Coefficient:2

Education objectives: (mention the qualifications the student is supposed to acquire after passing this subject, in three lines at most)

Required prior knowledge: (A detailed description of the required knowledge that enables the student to continue this education, two lines at most).

Subject Content: (It is mandatory to specify the detailed content of each subject with reference to the student's personal work)

- 1 - The conceptual framework of the tax audit process
- 2- The relationship of the tax audit to other audits
- 3- Forms of tax audit according to Algerian legislation
- 4- In-depth tax review on corporate accounting, theoretical presentation and applications
- 5- An in-depth investigation into the taxpayer's comprehensive tax situation, theoretical presentation and applications
- 6- Other types of tax audits, theoretical presentation and applications

Evaluation method: continuous observation, examination, etc. (weighting is left to the discretion of the training team)

References: (books, publications, websites, etc.)

Unit name: Methodological unit

Name of the material: Accounting software 1

Responsible for the material: Dr. Kardoudi Siham

Credit:5

Coefficient:2

Education objectives: (mention the qualifications the student is supposed to acquire after passing this subject, in three lines at most)

Required prior knowledge: (A detailed description of the required knowledge that enables the student to continue this education, two lines at most).

Subject Content: (It is mandatory to specify the detailed content of each subject with reference to the student's personal work)

Introduction to accounting software (defining the importance of types...)

Accounting software design procedures

Case studies of accounting software models

Evaluation method: continuous observation, examination, etc. (weighting is left to the discretion of the training team)

Exam

References: (books, publications, websites, etc.)

Article name: Entrepreneurship

Responsible for the material: Dr. Muhammad Shanshouna

Credit:4

Coefficient:2

Education objectives: (mention the qualifications the student is supposed to acquire after passing this subject, in three lines at most)

Required prior knowledge: (A detailed description of the required knowledge that enables the student to continue this education, two lines at most).

Subject Content: (It is mandatory to specify the detailed content of each subject with reference to the student's personal work)

Definition of entrepreneurship (definition of approaches related to entrepreneurship)

Contractor characteristics

Entrepreneurship forms

Entrepreneurial idea and opportunity

The path of establishing the institution

Mechanisms for establishing institutions in Algeria

Evaluation method: continuous observation, examination, etc. (weighting is left to the discretion of the training team)

Exam

References: (books, publications, websites, etc.)

Unit name: Expeditionary unit

Title of the article: Direct Taxes Law

Responsible for the material: Dr. Abbasi Saber

Credit:5

Coefficient:1

Education objectives: (mention the qualifications the student is supposed to acquire after passing this subject, in three lines at most)

Required prior knowledge: (A detailed description of the required knowledge that enables the student to continue this education, two lines at most).

Subject Content: (It is mandatory to specify the detailed content of each subject with reference to the student's personal work)

Study of the tax on gross income

Study of the single lump sum tax

Study of the tax on corporate profits

Evaluation method: continuous observation, examination, etc. (weighting is left to the discretion of the training team)

Exam

References: (books, publications, websites, etc.)

name