

Faculty of Economics, Management and Commercial Sciences

Department: Financial and Accounting Sciences  
Accounting and Auditing

Specialization:

## Alignment View Master Configuration academic

Department: Financial and Accounting Sciences  
Accounting Auditing

Specialization:

# - The detailed program for each subject

(Standard: International Financial Reporting Standards (IFRS)  
Hexagon: First

Program <u>Themes</u>	Weeks
Program <u>Presentation</u> and Research Distribution	Week 01
<u>Definition</u> of IFRS	Week 02

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

#### 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

## Appendix No. 02

Educational material guide			
Subject name: Organization and ethics of the accounting profession (nationally unified)			
Accounting	Division	economic sciences, management and commercial sciences	The field
Master one	level	accounting	The branch
2023/2024	The university year	First	Semester
(Getting familiar with the educational material (nationally standardized)			
Fundamental	education unit	Organization and ethics of the accounting profession	Name of the subject
3	Coefficient	6	Number of credits
h 3	The lecture (number of (hours per week	30m, h 4	The weekly hourly volume
30m, h 1	D/A work (number of (hours per week	30m, h 1	D/A work (number of hours per (week
Educational Subject responsible (changes according to assignment in each semester and in each college)			
Professor	Grade	Noureddine AHMED GAID	First name, last name
n.gaid@univ-biskra. dz	E-mail	Teachers' Hall	Locating the office
8h	Lecture time and place	0661.72.05.05	Phone number
(Description of the educational material (nationally standardized)			
Getting known with some concepts about the accounting profession in Algeria and internationally			<b>Gains</b>
Getting known with the basic principles of ethics and behavior of the accounting profession in Algeria and internationally			
Enabling the student to acquire a strong foundation that will facilitate the development of his cognitive, conceptual, analytical and interpretive abilities for the various laws that govern the accounting profession in Algeria			<b>The general objective of the educational material</b>
Enabling the student to be able to analyze and address international standards in the code of ethical conduct for professional accountants			
Identify the methods and tools that help in the work of a professional accountant in Algeria and internationally			
The student will acquire skills that allow him to controlling the basic concepts, as well as the theoretical framework for organizing the accounting profession in Algeria			<b>Learning objectives (skills to be achieved)</b>

Controlling the basic concepts, as well as the theoretical framework for the ethics of professional accountants in Algeria and internationally		⊙							
The ability to understand the individual behaviors of the professional accountant toward his organization, colleagues and profession		⊙							
Learn the culture of accounting in practicing his profession, how to practice it, and what its ethics are		⊙							
<b>Content of the educational material (the number of topics for each subject is determined nationally and approved in the preparation of university publications)</b>									
The historical development of the accounting profession in Algeria according to Order No. : 71/82 dated: 12/29/1971			The first axis						
The historical development of the accounting profession in Algeria according to Law No. : 08/91 dated: 04/27/1991			The second axis						
The accounting profession in Algeria according to Law No. : 01/10 dated: 06/26/2010			The third axis						
The National Council of Accounting for the year 1996			The fourth axis						
Ethics of the accounting profession in Algeria and in accordance with international accounting standards			The fifth axis						
Organizations of the accounting professions in Algeria and internationally			The sixth axis						
Accounting education in Algeria and in accordance with international standards			The seventh axis						
How to practice the profession of an expert accountant, bookkeeper, and certified accountant			The eighth axis						
Internal Law of the Arbitration and Reconciliation Committee of the National Accounting Council			The Ninth axis						
accounting regulatory bodies in Algeria			The tenth axis						
<b>Evaluation method (illustrative example)</b>									
<b>The relative weight of the evaluation</b>		<b>Score</b>							
<b>Evaluation in percentage</b>		<b>Exam</b>							
<b>% 60</b>	<b>60 %</b>	<b>Lecture weight</b>	<b>20/20</b>						
<b>% 10</b>	<b>40 %</b>	<b>Weight of directed and applied works</b>	<b>10</b>						
<b>% 16</b>			<b>-</b>						
<b>-</b>			<b>-</b>						
<b>% 04</b>			<b>2</b>						
<b>-</b>			<b>0</b>						
<b>-</b>			<b>-</b>						
<b>% 06</b>			<b>3</b>						
<b>% 04</b>			<b>7</b>						
<p>For subject taught in the form of lectures and directed/practical work, or the nature of their assessment by examination and continuous monitoring, the subject average is measured by the weighting of the lecture and directed work (nationally standardized)</p> <table border="1" style="width: 100%;"> <tr> <td><b>subject average</b></td> <td><b>=Lecture point * 0.6 + directed/applied work point * 0.4</b></td> </tr> <tr> <td><b>Moy.M</b></td> <td><b>=((Lecture point * 0.6) + (directed/applied work point * 0.4))</b></td> </tr> </table>				<b>subject average</b>	<b>=Lecture point * 0.6 + directed/applied work point * 0.4</b>	<b>Moy.M</b>	<b>=((Lecture point * 0.6) + (directed/applied work point * 0.4))</b>		
<b>subject average</b>			<b>=Lecture point * 0.6 + directed/applied work point * 0.4</b>						
<b>Moy.M</b>	<b>=((Lecture point * 0.6) + (directed/applied work point * 0.4))</b>								
<b>(Sources and references (nationally standardized)</b>									
Recommended basic reference									

AHMED GAID Noueddine, Concepts on Monitoring, Dar Al-Assar for Publishing and Distribution, Amman, Jordan, 2016	.1
AHMED GAID Noueddine, Accounting Auditing According to International Standards, Dar Al-Assar for Publishing and Distribution, Amman, Jordan, 2015	.2
Abdel Wahab Nasr Ali, Auditor Services for the Capital Market, Professional Requirements and Problems of Practical Practice, Part Two, University House, Egypt, 2001	.3
Matthew Patient, Advancing the Accounting Profession at the International Level, Accounting Journal, No. 14, Beirut, Lebanon, 1993	.4
International Federation of Accountants, translation of the International Arab Society of Certified Accountants, Guide to the Code of Ethical Conduct for Professional Accountants, Amman, Jordan, 2014	.5
AHMED GAID Noueddine, "The Impact of the Accounting and Auditing System in Light of the Use of E-Commerce," Journal of Social Sciences, University of Batna, No. 22, 2010	.6
United Nations, Comprehensive Curriculum Model for Accountants, United Nations Conference on Trade and Development, Baghdad, Iraq, 2003	.7
Order No.: 71/82 dated: 12/29/1971 regulating the profession of accountant and expert accountant, Official Gazette No.: 107 issued on: 12/30/1971	.8
Law No.: 91/08 dated: 04/27/1991 relating to the profession of expert accountant, bookkeeper, and certified accountant	.9
Executive Decree No.: 92/20 dated: 01/13/1992 determines the formation of the Council of the National Union of Accounting Experts, Accountants and Certified Accountants and regulates its jurisdiction and work rules	.10
Decision of the Minister of Finance dated 7/11/1994 regarding the salary scale for auditors	.11
The decision of the Minister of Finance dated: 03/28/1998 includes the methods for publishing the criteria for estimating licenses and certificates that grant the right to practice the profession of expert accountant, bookkeeper, and certified accountant	.12
Executive Decree No.: 96/136 dated: 04/15/1996 includes a code of ethics for the profession of expert accountant, bookkeeper, and certified accountant	.13
Executive Decree No.: 96/318 dated: 09/25/1996 establishing and organizing the National Council of Accounting	.14
Executive Decree No.: 96/431 dated: 11/30/1996 relating to the methods of appointing auditors in public institutions of an industrial and commercial nature, research and development centres, social security bodies, public offices of a commercial nature, as well as non-independent public institutions	.15
Executive Decree No. : 97/457 dated: 01/12/1997 includes the application of Article 11 of Law No.: 91/08 dated: 04/27/1991 relating to the profession of expert accountant, bookkeeper, and certified accountant	.16
Executive Decree No. : 97/458 dated: 12/01/1997 amends and supplements Executive Decree No.: 92/20 dated: 01/13/1992 determining the formation of the Council of the National Union of Accountants, Accountants, and Certified Accountants and setting its jurisdiction and work rules	.17
Decision No. : 103/SPM/94 dated: 02/02/1994 relating to the professional jurisprudence of auditors	.18
Decision of the Minister of Finance dated: 03/24/1999 includes approval of licenses and certificates, as well as professional experience that grants the right to practice the profession of expert accountant, bookkeeper, and certified accountant	.19
Executive Decree No. : 01/351 dated: 11/10/2001 includes the application of the provisions of Article 101 of Law No.: 99/11 dated: 12/23/1999, which includes the Finance Law of 2000, relating to the methods of monitoring the use of state and local government subsidies. For associations and organizations	.20
Professional jurisprudence for bookkeepers issued by the National Standards of Accounting Experts, Bookkeepers and Certified Accountants	.21
Executive Decree No. : 11/74 dated: 02/16/2011 specifies the conditions and modalities for organizing the final exam in a transitional manner to obtain the expert accountant certificate	.22

Law No. : 10/01 dated: 06/29/2010 relating to the professions of expert accountant, bookkeeper, and certified accountant	.23
Executive Decree No. : 11/202 dated: 05/26/2011 specifying the standards for auditor reports and the forms and deadlines for sending them	.24
Executive Decree No. : 11/72 dated: 02/16/2011 specifies the university certificates that grant the right to participate in the competition for admission to the Institute of Specialized Education for the Accountant Profession	.25
Executive Decree No. : 11/73 dated: 02/16/2011 specifies the methods for exercising the solidarity mission of maintaining accounts	.26
Executive Decree No. : 11/74 dated: 02/16/2011 specifies the conditions and modalities for organizing the final exam in a transitional manner to obtain the expert accountant certificate	.27
Executive Decree No. : 11/24 dated: 01/27/2011 determines the composition, organization, and rules of operation of the National Accounting Council	.28
Executive Decree No. : 11/25 dated: 01/27/2011 determines the composition of the National Council of the National Liquidation of Accounting Experts, its powers, and its rules of operation	.29
Executive Decree No. : 11/26 dated: 01/27/2011 determines the composition of the National Council of the National Chamber of Accounts Keepers, its powers, and its rules of operation	.30
Executive Decree No. : 11/27 dated: 01/27/2011 determines the composition of the National Council of the National Organization of Certified Accountants, its powers, and its rules of operation	.31
Executive Decree No. : 11/28 dated: 01/27/2011 determines the composition and powers of the special committee charged with organizing the elections for the national councils of the National Ceremony of Accountants, the National Chamber of Auditors, and the National Organization of Certified Accountants	.32
Executive Decree No. : 11/29 dated: 01/27/2011 determines the rank and powers of the representatives of the Minister in charge of Finance to the National Councils of the National Ceremony of Accountants, the National Chamber of Auditors, and the National Organization of Certified Accountants	.33
Executive Decree No. : 11/30 dated: 01/27/2011 specifies the conditions and procedures for accreditation to practice the profession of expert accountant, bookkeeper, and certified accountant	.34
Executive Decree No. : 11/31 dated: 01/27/2011 regarding the conditions and standards for the offices of the expert accountant, the bookkeeper, and the certified accountant	.35
Executive Decree No. : 11/32 dated: 01/27/2011 regarding the appointment of auditors	.36
Decision of the Minister of Finance No. : 30 dated: 06/24/2013 determines the content of the auditors' reporting standards	.37
Decision of the Minister of Finance dated: 06/27/2013 approving the internal regulations of the Disciplinary and Arbitration Committee of the National Accounting Council	.38
A joint ministerial decision dated: 12/12/2022 determines the list of certificates granted by institutions of higher education and scientific research, as well as institutions affiliated with the Ministry of Vocational Training and Education, which grant the right to admission to professional training to practice the profession of a certified accountant	.39
	<a href="http://www.cnc.dz">www.cnc.dz</a> .40
	<a href="http://www.ccomptes.dz">www.ccomptes.dz</a> .41
	<a href="http://www.mf.gov.dz">www.mf.gov.dz</a> .42

**The expected time distribution of the subject program (according to each college or institute)**

Date	Lecture Content	Week
	<b>L1 ; Rights of the expert accountant and the certified accountant</b> <b>L1 ; Duties of the expert accountant and certified accountant</b>	<b><u>The first week</u></b> <b>The historical development of the accounting profession in Algeria according to Order No. : 71/82 dated: 12/29/1971</b>
	<b>L2 ; How to practice the profession of expert accountant and certified accountant</b> <b>.The Supreme Council of Accounting</b>	

	<p><b>L1 : - The rights of the expert accountant, the auditor and the certified accountant</b>  <b>Duties of the expert accountant, - bookkeeper, and certified accountant</b>  <b>How to practice the profession of expert accountant, bookkeeper, and certified accountant</b></p>	<p><b><u>The second week</u></b>  <b>The historical development of the accounting profession in Algeria according to Law No. : 08/91 dated: 04/27/1991</b></p>
	<p><b>L 2 : The National Organization of Accounting Experts, Accountants and Certified Accountants</b></p>	
	<p><b>L1 ;Rights of the expert accountant, the auditor and the certified accountant</b>  .Rights of the expert accountant  .Rights of the bookkeeper  .Rights of the certified accountant</p>	<p><b><u>The third week</u></b>  <b>The accounting profession in Algeria according to Law No.: 01/10 dated: 06/26/2010</b></p>
	<p><b>L2 ; The duties of the expert accountant, the bookkeeper, and the certified accountant</b>  .Duties of the expert accountant  .Duties of the bookkeeper  .Duties of a certified accountant</p>	
	<p><b>L1 ;Establishment of the National Council of .Accounting</b></p>	<p><b><u>The fourth week</u></b>  <b>National Council of Accounting</b></p>
	<p><b>L2. Duties and powers of the National Accounting Council</b></p>	
	<p><b>L1 ; Code of ethics for the profession of expert accountant, bookkeeper, and certified accountant</b></p>	<p><b><u>The fifth week</u></b>  <b>Ethics of the accounting profession in Algeria and in accordance with international accounting standards</b></p>
	<p><b>L2 ;Guide to ethical conduct for professional accountants in accordance with .international accounting standards</b></p>	
	<p><b>L1 ; The National Standards of Accounting Experts</b>  .National Chamber of Accounts Keepers  <b>National Organization of Certified Accountants</b></p>	<p><b><u>The sixth week</u></b>  <b>Organizations of the accounting professions in Algeria and international</b></p>
	<p><b>L2 ;International Federation of Accountants  International Ethics Standards Board for Accountants</b></p>	
	<p><b>L1 ;Establishment of the specialized national institute for the accounting profession</b>  The tasks and powers of the institute  How to join the institute</p>	<p><b><u>The Seventh week</u></b>  <b>Accounting education in Algeria in accordance with international standards</b></p>
	<p><b>L2 ;Accounting education in accordance with international accounting standards</b></p>	
	<p><b>L1 ;How to practice the profession of an expert accountant, bookkeeper, and certified accountant</b>  How to obtain certificates to practice as - expert accountant and bookkeeper  Conditions and procedures for - conducting professional training and</p>	<p><b><u>The eighth week</u></b>  <b>How to practice the profession of an expert accountant, bookkeeper, and certified accountant</b></p>

	receiving and paying the wages of expert accountants and bookkeepers	
	<b>L2 ;How to practice the profession of accountant</b> How to obtaincertificates to practice as a - .certifiedaccountant Conditions and procedures for - conductingprofessional training and receiving and paying the wages of certifiedaccountants	
	<b>L1 ;Duties and powers of the Arbitration and Conciliation Committee of the National Accounting Council</b>	<b><u>The ninethweek</u></b> <b>Internal Law of the Arbitration and Conciliation Committee of the National Accounting Council</b>
	<b>L2 ; Internalregulations of the Arbitration and Conciliation Committee</b>	
	<b>L1.General Inspectorate of Finance</b>	<b><u>The tenthweek</u></b>
	<b>.L2 :Accounting Council</b>	<b>Accountingregulatory bodies in Algeria</b>
	<b>L1 ;General review of the subject content in preparation for the exam</b>	<b><u>The eleventhweek</u></b>
	<b>L2 :General review of the subject content in preparation for the exam</b>	
Determined by administration	<b>End of semester exam</b>	
Determined by administration	<b>Make-up exam for the subject</b>	
<b>Personalworkassigned to the subject</b>		
Personalresearch for eachstudentindividually .1 Personalwork for eachstudent .2 Interrogations .3 Providing a readingcard for the focus of a book on the ethics of the accounting profession .4		
<b>(Approvals of administrative and pedagogical bodies (according to eachcollege or institute</b>		
<b>Deputy Dean in charge of pedagogy or director of studies</b>	<b>Professor responsible for the subject</b>	<b>Responsible for the field, branch, or specialization ((depending on level</b>
		<b>Head of the department</b>
<b>Importante note :After the approval of the subject guide at the beginning of eachsemester, itwillbepublished on the official website of the university institution</b>		



**(Standard: International Financial Reporting Standards (IFRS)  
Hexagon: First**

**International Financial Reporting Standards IFRS 1**

Definition of International Financial Reporting Standards (IFRS)

Objectives of the standards for IFRS International Financial Reporting

International Accounting Standards Board (IASB)

IFRS 1	<i>First-time Adoption of International Financial Reporting Standards</i>
IFRS 2	<i>Share-based Payment</i>
IFRS 3	<i>Business Combinations</i>
IFRS 4	<i>Insurance Contracts (Superseded in 2023 by IFRS 17 )</i>
IFRS 5	<i>Non-current Assets Held for Sale and Discontinued Operations</i>
IFRS 6	<i>Exploration for and Evaluation of Mineral Resources</i>
IFRS 7	<i>Financial Instruments: Disclosures</i>
IFRS 8	<i>Operating Segments</i>

**International Financial Reporting Standards IFRS 2**

IFRS 9	<i>Financial Instruments</i>
IFRS 10	<i>Consolidated Financial Statements</i>
IFRS 11	<i>Joint Arrangements</i>
IFRS 12	<i>Disclosure of Interests in Other Entities</i>
IFRS 13	<i>Fair Value Measurement</i>
IFRS 14	<i>Regulatory Deferral Accounts</i>
IFRS 15	<i>Revenue from Contracts with Customers</i>
IFRS 16	<i>Leases</i>
IFRS 17	<i>Insurance Contracts</i>

Professor: Zaarour Naima

Measure: Sector

accounting

**Detailed hexagram of the scale**

<b>Detailed hexagram of the scale</b>		
The sub-axes of the program (lecture elements)	Program themes (seasons)	weeks

First: What is insurance?	<p style="text-align: center;"><b>The first axis: Accounting in insurance companies</b></p>	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	<p style="text-align: center;"><b>The second axis: Accounting in enterprises</b></p>	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	<p style="text-align: center;"><b>The third axis: Accounting in the agricultural sector</b></p>	the week14
Fourth: Accounting treatment of animal assets		the week15

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**

<b>Program Themes</b>	<b>Weeks</b>
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
IFRS-5: Non-current assets held for sale and discontinued operations	Week 11
IFRS-6: <u>Disclosure</u> of natural resources	Week 12
<u>IFRS-7</u> : Financial Instruments and Disclosure	Week 13

**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.
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- ☞ 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.

**Course name: Contemporary accounting problems**

**Responsible for the subject: Professor Dr. Goofy Abdel Hamid**

**Crédet: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)

- Money laundering accounting;
- Inflation accounting;
- Accounting for transactions in foreign currency;
- Human resources accounting (creativity, innovation...)
- Environmental cost accounting
- Social responsibility accounting
- Other cases.

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

Continuous assessment and a final exam: 50 percent, lecture 50 percent, and directed work

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

Course name: In-depth corporate accounting

Responsible for the material: Dr. Hijazi Ismail

Crédet: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 - Accounting for mergers and acquisitions;
- Accounting for international companies;
- Accounting for financial instruments;
- Alternatives to accounting options;

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

Continuous assessment and a final exam: 50 percent, lecture 50 percent, and directed work

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

**Unit name: Learning methodology**

**Name of the material: Accounting software 1**

**Responsible for the material: Dr. Jawamis Ismail**

**Crédet: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. Bin Al-Zawi Abdel-Razzaq

Crédet: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. Bloufi Abdel Hakim**

**Crédet:5**

**Parameter: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.)

Unit name: Horizontal unit

Course name: Foreign language

Responsible for the material: Dr. Burish Nasr al-Din

Crédet:1

Parameter: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)

A program proposed by the pedagogical team for the standard is in line with the specialization

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

Exam

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

**Hexagram: the second**

**Unit name: Basic unit**

**Course Name: International Accounting Standards 2 IFRSS**

**Responsible for the material: Professor Dr. Abdel-Wahab Ben Brika**

**Crédet: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 Financial Reporting Standard IFRS1 Adopting international financial reporting standards for the first time

2 Financial Reporting Standard IFRS2 Share-Based Payment

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Panneaux latéraux