



## Instruction descriptive form

**Domain : economics, management and commercial sciences**

**branch: financial science**

**Speciality : finance and accounting**

**Cycle: bachelor**

**Type: Academic**

**Attachment structure: Faculty of Economics Commerce and Management Sciences- Department of Business and Management Sciences**

### 1-Context :

The Faculty of Economics, Commercial and Management Sciences includes:

- A specialized teaching staff of all scientific ranks capable of taking care of the formation requirements.
- It has a library that contains a rich and diverse collection of books and references, which is capable to providing the necessary scientific material in all specialization.
- Also, It has suitable structures to create an atmosphere conducive to study and research.

### 2. Conditions of access

- Baccalaureate specialization according to priority:
- First priority: management and economy;
- Second priority: Mathematics;
- Third priority: Mathematical Technical
- Experimental Sciences.

### 3. objectives

The institution's finance major aims to provide students with the theoretical foundations and applied techniques in the field of finance, specifically with regard to: financial analysis, foundations of institution financing, criteria for project feasibility studies, specialized financing techniques, banking and insurance techniques, valuation techniques for companies and financial assets, pool accounting and international accounting standards . With keenness to delve into the various constantly evolving financial knowledge, and to permanently link the acquired knowledge with the practical reality of the institution and the atmosphere of the financial markets.

#### **4. Profiles and skills targeted**

- Controlling the application of accounting principles and linking them to the reality of Algerian institutions;
- Familiarity with public finance and decision-making;
- Providing accounting advice to individuals and companies;
- Being able to use various mathematical and statistical methods in the field of accounting

#### **5. Regional and national employability potential**

- After obtaining a certificate in this speciality, the student can obtain employment opportunities in a public or private institution of an administrative or commercial nature at the regional and national levels.
- Also, the nature of the formation guaranteed by this field gives its graduates the opportunity to establish a private enterprise.

#### **6. Gateways to other specialties**

After obtaining a bachelor's degree in this speciality, the student can continue studying in the master degree, specializing in accounting

#### **7. Training Partners**

- Various economic and service institutions
- Business incubators.
- Various agencies and local agencies

## 8. Semester organization of lessons (one table per semester)

### The first semester

Teaching units		<i>Study hours per week</i>			
	<b>14-16 weeks.</b>	courses	tutorials	practical courses	other
<b>Fundamental U</b>					
Introduction to économics 1	45h00	1h30	1h30		
Microeconomics 1	45h00	1h30	1h30		
Economic history	45h00	1h30	1h30		
Finincial accounting 1	45h00	1h30	1h30		
<b>Methodology U</b>					
Statistics 1	45h00	1h30	1h30		
Mathematics 1	45h00	1h30	1h30		
Research methodology 1	22.5h00	1h30			
<b>Discovery U</b>					
Introduction to law	22.5h00	1h30			
Introduction to sociology	22.5h00	1h30			
<b>Transversal U</b>					
Foreign language	22.5h00		1h30		
<b>Total semester 1</b>	<b>360h00</b>	<b>13h30</b>	<b>10h30</b>		

**The second semester**

Teaching units	14-16 weeks.	<i>Study hours per week</i>			
		courses	tutorials	practical courses	other
<b>Fundamental U</b>					
Introduction to management	45h00	1h30	1h30		
Microeconomics 2	45h00	1h30	1h30		
Financial accounting 2	45h00	1h30	1h30		
<b>Methodology U</b>			1h30		
Statistics 2	45h00	1h30	1h30		
Mathematics 2	45h00	1h30			
Computer science	22.5h00	1h30			
<b>Discovery U</b>					
Introduction to commercial law	22.5h00	1h30			
Introduction to sociology of organizations	22.5h00	1h30			
<b>Transversal U</b>					
Foreign language 2	22.5h00		1h30		
<b>Total semester 2</b>	<b>360h00</b>	<b>13h30</b>	<b>10h30</b>		

**the third semester**

Teaching units		Study hours per week			
	14-16 weeks.	courses	tutorials	practical courses	other
Fundamental U	360 H	4.30H	4.30 H	/	18 H
Macroeconomics 1	120 H	1.30 H	1.30 H	/	06 H
Analytical Accounting	120 H	1.30 H	1.30 H	/	06 H
running an enterprise	120 H	1.30 H	1.30 H	/	06 H
Methodology U	300 H	4.30 H	3 H	/	14.30 H
Statistics 3	120 H	1.30 H	1.30 H	/	06 H
corporate finance	120 H	1.30 H	1.30 H	/	06 H
Research Methodology2	60 H	/1.30 H	/	/	1.30 H
Transversal U	96H	03 H	/	/	03 H
informatique	48 H	1.30H	/	/	1.30 H
Monetary economics and capital markets	48 H	1.30H	/	/	1.30 H
Discovery U	24 H	/	1.30 H	/	/
foreign language 3	24 H	/	1.30 H	/	/
Total	780 H	12 H	09 H	/	35.30 H

### the fourth semester

the fourth semester

Teaching units		Study hours per week			
	14-16 weeks.	courses	tutorials	practical courses	other
Fundamental U	480 H	06H	06 H	/	24 H
Macroeconomics 2	120 H	1.30 H	1.30 H	/	06 H
International Accounting Standards	120 H	1.30 H	1.30 H	/	06 H
financial mathematics	120 H	1.30 H	1.30 H	/	06 H
Enterprise Economy	120 H	1.30 H	1.30 H	/	06 H
Methodology U	120 H	1.30 H	1.30 H	/	06 H
public finance	120 H	1.30 H	1.30 H	/	06 H
Transversal U	60H	1.30 H	/	/	1.30 H
Informatique3	60 H	1.30H	/	/	1.30 H
Discovery U	24 H	/	1.30 H	/	/
Work ethic and anti-corruption	24 H	/	1.30 H	/	/
Total	684 H	09 H	09 H	/	21.30 H

### **The Fifth semester**

Teaching units		<i>Study hours per week</i>			
	<b>14-16 weeks.</b>	courses	tutorials	practical courses	other
<b>Fundamental U</b>	<b>405 h</b>	<b>4.30h</b>	<b>4.30h</b>		<b>18h</b>
in-depth analytical accounting	135h	1.30h	1.30h		06h
financial analysis	135h	1.30h	1.30h		06h
management control	135h	1.30h	1.30h		06h
<b>Methodology U</b>	<b>168 h</b>	<b>3h</b>	<b>1.30h</b>		<b>06h</b>
Accounting firms	96 h	1.30h	1.30h		3h
Enterprise taxes	72 h	1.30h	-		3h
<b>Transversal U</b>	24 h	-	1.30h	24 h	-
foreign language	24 h	-	1.30h	24 h	-
<b>Discovery U</b>	<b>48 h</b>	<b>1.30h</b>	<b>1.30h</b>		
Bankruptcy and legal settlement	48 h	1.30h	1.30h		
<b>Total</b>	<b>645h</b>	<b>9h</b>	<b>9h</b>		<b>24h</b>

## The Sixth semester

Teaching units		Study hours per week			
	14-16 weeks.	courses	tutorials	practical courses	other
<b>Fundamental U</b>	<b>405 h</b>	<b>4.30h</b>	<b>4.30h</b>		<b>18h</b>
In-depth Financial Accounting 02	135h	1.30h	1.30h		06h
The company's financial policies	135h	1.30h	1.30h		06h
Accounting Information Systems	135h	1.30h	1.30h		06h
<b>Methodology U</b>	<b>168 h</b>	<b>3h</b>	<b>1.30h</b>		<b>06h</b>
Financial and accounting audit	96 h	1.30h	1.30h		3h
stalking report	72 h	1.30h	-		3h
<b>Transversal U</b>	<b>24 h</b>	<b>-</b>	<b>1.30h</b>	<b>24 h</b>	<b>-</b>
foreign language	24 h	-	1.30h	24 h	-
<b>Discovery U</b>	<b>48 h</b>	<b>1.30h</b>	<b>1.30h</b>		
financial markets	-	1.30h	-		
Project evaluation	48 h	1.30h	1.30h		
<b>Total</b>	<b>645h</b>	<b>9h</b>	<b>9h</b>		<b>24h</b>

9. Evaluation method : continous monitoring + examination

10. language of instruction : arabic