

People's Democratic Republic of Algeria

Ministry of Higher Education and Scientific Research

Training Program Offer

Bachelor's Degree: Academic/Professional

Institution	Faculty/Institute	Department
Abbas Laghrour University - Khenchela	Faculty of Economic, Commercial, and Management Sciences	Financial and Accounting Sciences
Field	Major	Specialization
Economic, Commercial, and Management Sciences	Financial and Accounting Sciences	Accounting

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Bachelor's Identity Card

Field of Economics, Business and Management Sciences

Determine the training location: Abbas Laghrour University - Khenchela

University: Khenchela University

- Faculty (Institute): Economics, Business and Management Sciences
- Department (s): Finance and Accounting Sciences
- Bachelor's Qualification Decision Number: 673

Other participants:

- Other partner institutions.
- Other socio-economic institutions and partners.
- Foreign international partners.

Training Objectives

- Preparing students for postgraduate studies in accounting and taxation-related fields.
- Training professionals specialized in accounting and taxation to improve financial performance in enterprises.
- Connecting accounting and taxation through in-depth studies.
- Addressing accounting and taxation issues through academic research.
- Equipping students with financial and administrative communication and negotiation techniques.

Qualifications

- Possessing theoretical and practical knowledge in accounting and finance.
- Ability to make sound financial decisions.
- Mastering financial and commercial laws related to accounting.
- Ability to work in various economic and financial institutions.

Targeted Competencies

- Preparing and analyzing financial data.
- Handling tax and accounting regulations.
- Utilizing modern accounting and auditing techniques.
- Making financial decisions based on accounting analysis

Regional and national capacities for employability

Graduates are employed in several organizations, some of which are public and some of which are private, for example: public institutions, productive economic institutions, service economic institutions, higher education institutions, banks, international institutions and bodies.

Bridges to other specializations

The training in the accounting specialization allows students who benefit from it the possibility of being directed towards other specializations present in the Financial Sciences and Accounting department at the bachelor's level. Foreign students can also be directed to the specialization if the training is similar, and among these specializations we find:

- Corporate Finance
- Financial Technology
- Accounting
- Accounting and Auditing
- Banking and Insurance Finance
- Accounting and Taxation
- Accounting and Finance
- Islamic Finance and Banking

Efficiency indicators for training follow-up:

(Sustainability criteria, success rate, employability, follow-up of graduates, acquired skills...)

- Synchronization of the specialization (accounting) and the trends of the national economy
- The university has the material and human capabilities (structures/supervision)
- Competition in the labor market
- Training a qualified framework capable of contributing to the development of institutions and thus contributing to the development of the Algerian economy.
- Qualifying cadres capable of accounting and financial control in public, production and service institutions

Internal Supervision

Supervision Capabilities:

Internal Supervision Assigned to the Specialization

Name and Surname	Specialization Degree (Master's - PhD)	Rank	Nature of Involvement (<i>Lecture, Tutorials, Supervision</i>)
Slimani Issam	PhD	Lecturer - A	Lecture, Tutorials, Supervision
Bouhafs Samiha	PhD	Lecturer - A	Lecture, Tutorials, Supervision
Ben Harkou Ania	PhD	Professor	Lecture, Tutorials, Supervision
Mzahidi Rafiq	PhD	Professor	Lecture, Tutorials, Supervision
Chenaqer Zakia	PhD	Lecturer - A	Lecture, Tutorials, Supervision
Ezzine Abdelmalek	PhD	Lecturer - A	Lecture, Tutorials, Supervision
Beshoua Souad	PhD	Lecturer - A	Lecture, Tutorials, Supervision
Chenati Sami	PhD	Assistant - A	Tutorials, Supervision
Slimani Issam	PhD	Lecturer - A	Lecture, Tutorials, Supervision

External Supervision

Name and Surname	Degree	Affiliated Institution	Nature of Involvement (<i>Lecture, Supervision, etc.</i>)
Azouz Miloud	PhD	Biskra	Supervision
Yazid Taqrart	PhD	Oum El Bouaghi University	Lecture, Supervision

Overall Summary of Human Resources Dedicated to Training

Total	External Staff	Internal Staff	Rank
02	01	01	Full Professor
07	01	06	Senior Lecturer A
/	/	/	Senior Lecturer B
01	/	01	Assistant Professor A
/	/	/	Assistant Professor B
/	/	/	Other *
10	02	08	Total

Permanent Support Staff

Rank	Number
Temporary Lecturer (PhD)	02
Director of the Tax Office of Khenchela (PhD)	01
Total	03

Available Material Resources

Pedagogical Laboratories and Equipment

Summary of Available Equipment for Practical Training (One Card per Laboratory)

Laboratory Title	Capacity (Number of Students)	Remarks	Quantity	Equipment Title	Number
-	100 students	50	Computers	01	
-	WIFI	50	Internet	02	
-	250 students	02	Reading Rooms	03	
-	5000 titles	Large number of titles	Library	04	
-	/	06	Supervision Offices	05	
-	50 professors	01	Professors' and Meetings Room	06	

Internship and Training Fields in Institutions

Internship Location	Number of Students	Internship Duration
Public Banks	60	15 days
Private Banks	20	One month
Insurance Companies	50	15 days
Public Treasury	20	One month
Tax Directorates	20	15 days
Public Economic Enterprises	20	One month
Private Economic Enterprises	20	15 days

Available Documentation (Relation to the Proposed Training Offer)

To enable students to conduct research, applications, and personal work, Khenchela University provides:

- A library for the Faculty of Economic, Commercial, and Management Sciences with over **10,000 titles** in various specialties in **Arabic and French**.
- **Two computer labs**, equipped with **50 computers**, ensuring smooth execution of practical sessions.
- **An internet room**.
- **Several reading rooms**.
- **67 professors**, most of whom are senior faculty members.
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Semester-Based Specialized Education Organization Card

Semester	Description
First Semester	Overview of core accounting, economics, and statistical methods.
Second Semester	Introduction to business law, advanced accounting principles, and corporate economics.
Third Semester	Cost accounting, macroeconomics, public finance, and monetary economics.
Fourth Semester	Corporate finance, international accounting standards, and business management.
Fifth Semester	Advanced financial accounting, corporate taxation, auditing, and accounting theory.
Sixth Semester	Advanced corporate taxation, managerial control, government accounting, and final graduation project.

Semester	Description
Overall Summary	A structured six-semester program covering essential and specialized financial and accounting topics.

First Semester: Course Organization

Core Teaching Unit

Course	Total Hours	Lecture Hours	Tutorial Hours	Practical Hours	Other	Coefficient	Credits	Continuous Assessment	Final Exam
Financial Accounting 1	63h	3h00	1h30	-	-	3	6	40%	60%
Microeconomics 1	63h	3h00	1h30	-	-	3	6	40%	60%
Introduction to Economics	63h	3h00	1h30	-	-	3	6	40%	60%

Methodological Teaching Unit

Course	Total Hours	Lecture Hours	Tutorial Hours	Practical Hours	Other	Coefficient	Credits	Continuous Assessment	Final Exam
Statistics 1	63h	3h00	1h30	-	-	3	5	40%	60%
Mathematics 1	42h	1h30	1h30	-	-	2	4	40%	60%

Exploratory Teaching Unit

Course	Total Hours	Lecture Hours	Tutorial Hours	Practical Hours	Other	Coefficient	Credits	Continuous Assessment	Final Exam
Introduction to Organizational Sociology	21h	1h30	-	-	-	1	1	-	100%
Introduction to Law	21h	1h30	-	-	-	1	1	-	100%

General Education Unit

Course	Total Hours	Lecture Hours	Tutorial Hours	Practical Hours	Other	Coefficient	Credits	Continuous Assessment	Final Exam
Foreign Language 1	-	-	1h30	-	-	1	1	100%	-

Total for First Semester

Total Semester Hours	Lecture Hours	Tutorial Hours	Practical Hours	Other	Credits
336h	16h30	9h00	-	-	30

Second Semester: Course Organization

Core Teaching Unit

Course	Total Hours	Lecture Hours	Tutorial Hours	Practical Hours	Other	Coefficient	Credits	Continuous Assessment	Final Exam
Financial Accounting 2	63h	3h00	1h30	-	-	3	6	40%	60%
Microeconomics 2	42h	1h30	1h30	-	-	2	4	40%	60%
Business Economics	42h	1h30	1h30	-	-	2	4	40%	60%
History of Economic Thought	42h	1h30	1h30	-	-	2	4	40%	60%

Methodological Teaching Unit

Course	Total Hours	Lecture Hours	Tutorial Hours	Practical Hours	Other	Coefficient	Credits	Continuous Assessment	Final Exam
Statistics 2	63h	3h00	1h30	-	-	3	5	40%	60%
Mathematics 2	42h	1h30	1h30	-	-	2	4	40%	60%

Exploratory Teaching Unit

Course	Total Hours	Lecture Hours	Tutorial Hours	Practical Hours	Other	Coefficient	Credits	Continuous Assessment	Final Exam
Computer Science 1	21h	-	-	1h30	-	1	1	100%	-
Commercial Law	21h	1h30	-	-	-	1	1	-	100%

General Education Unit

Course	Total Hours	Lecture Hours	Tutorial Hours	Practical Hours	Other	Coefficient	Credits	Continuous Assessment	Final Exam
Foreign Language 2	21h	-	1h30	-	-	1	1	100%	-

Total for Second Semester

Total Semester Hours	Lecture Hours	Tutorial Hours	Practical Hours	Other	Credits
357h	13h30	10h30	1h30	-	30

Third Semester: Course Organization

Core Teaching Unit

Course	Total Hours	Lecture Hours	Tutorial Hours	Practical Hours	Other	Coefficient	Credits	Continuous Assessment	Final Exam
Management Accounting	63h	3h00	1h30	-	-	3	6	40%	60%
Macroeconomics 1	42h	1h30	1h30	-	-	2	4	40%	60%
Public Finance	42h	1h30	1h30	-	-	2	4	40%	60%
Monetary Economics	42h	1h30	1h30	-	-	2	4	40%	60%

Methodological Teaching Unit

Course	Total Hours	Lecture Hours	Tutorial Hours	Practical Hours	Other	Coefficient	Credits	Continuous Assessment	Final Exam
Statistics 3	42h	1h30	1h30	-	-	2	4	40%	60%
Financial Mathematics	42h	1h30	1h30	-	-	2	4	40%	60%
Introduction to Business Administration	21h	1h30	-	-	-	1	1	-	-

Exploratory Teaching Unit

Course	Total Hours	Lecture Hours	Tutorial Hours	Practical Hours	Other	Coefficient	Credits	Continuous Assessment	Final Exam
Methodology	42h	1h30	1h30	-	-	2	2	40%	60%

General Education Unit

Course	Total Hours	Lecture Hours	Tutorial Hours	Practical Hours	Other	Coefficient	Credits	Continuous Assessment	Final Exam
Computer Science 2	21h	-	-	1h30	-	1	1	100%	-

Total for Third Semester

Total Semester Hours	Lecture Hours	Tutorial Hours	Practical Hours	Other	Credits
357h	13h30	10h30	1h30	-	30

Fourth Semester: Course Organization

Core Teaching Unit

Course	Total Hours	Lecture Hours	Tutorial Hours	Practical Hours	Other	Coefficient	Credits	Continuous Assessment	Final Exam
Corporate Finance	63h	3h00	1h30	-	-	3	6	40%	60%
Macroeconomics 2	42h	1h30	1h30	-	-	2	4	40%	60%
Business Management	42h	1h30	1h30	-	-	2	4	40%	60%
International Accounting Standards	42h	1h30	1h30	-	-	2	4	40%	60%

Methodological Teaching Unit

Course	Total Hours	Lecture Hours	Tutorial Hours	Practical Hours	Other	Coefficient	Credits	Continuous Assessment	Final Exam
Statistics 4	63h	3h00	1h30	-	-	3	5	40%	60%
Fundamentals of Operational Research	42h	1h30	1h30	-	-	2	4	40%	60%

Exploratory Teaching Unit

Course	Total Hours	Lecture Hours	Tutorial Hours	Practical Hours	Other	Coefficient	Credits	Continuous Assessment	Final Exam
Entrepreneurship	21h	-	1h30	-	-	1	1	100%	-
Business Ethics	21h	1h30	-	-	-	1	1	-	100%

General Education Unit

Course	Total Hours	Lecture Hours	Tutorial Hours	Practical Hours	Other	Coefficient	Credits	Continuous Assessment	Final Exam
Foreign Language 3	21h	-	1h30	-	-	1	1	100%	-

Total for Fourth Semester

Total Semester Hours	Lecture Hours	Tutorial Hours	Practical Hours	Other	Credits
357h	13h30	12h00	-	-	30

Fifth Semester: Course Organization

Core Teaching Unit

Course	Total Hours	Lecture Hours	Tutorial Hours	Practical Hours	Other	Coefficient	Credits	Continuous Assessment	Final Exam
Advanced Financial Accounting 1	42h	3h00	1h30	-	-	3	6	40%	60%
Corporate Taxation 1	42h	1h30	1h30	-	-	2	4	40%	60%
Company Accounting	42h	1h30	1h30	-	-	2	4	40%	60%
Accounting Theory	42h	1h30	1h30	-	-	2	4	40%	60%

Methodological Teaching Unit

Course	Total Hours	Lecture Hours	Tutorial Hours	Practical Hours	Other	Coefficient	Credits	Continuous Assessment	Final Exam
Financial Management	42h	1h30	1h30	-	-	2	5	40%	60%

Course	Total Hours	Lecture Hours	Tutorial Hours	Practical Hours	Other	Coefficient	Credits	Continuous Assessment	Final Exam
Investigation Techniques	42h	1h30	-	-	-	2	4	40%	60%

Exploratory Teaching Unit

Course	Total Hours	Lecture Hours	Tutorial Hours	Practical Hours	Other	Coefficient	Credits	Continuous Assessment	Final Exam
Corporate Law	42h	1h30	1h30	-	-	2	2	40%	60%

General Education Unit

Course	Total Hours	Lecture Hours	Tutorial Hours	Practical Hours	Other	Coefficient	Credits	Continuous Assessment	Final Exam
Specialized Foreign Language 1	21h	-	1h30	-	-	1	1	100%	-

Total for Fifth Semester

Total Semester Hours	Lecture Hours	Tutorial Hours	Practical Hours	Other	Credits
273h	10h30	12h00	-	-	30

Sixth Semester:

Educational Unit	Semester Hour Volume	Weekly Hour Volume	Directed Work	Practical Work	Other Work	In-Person	Remote	Continuous	Exam	Credits
Core Educational Units										
Advanced Financial Accounting 2	42 hours	3 hours	1.5 hours	-	-	3	6	40%	60%	3

Educational Unit	Semester Hour Volume	Weekly Hour Volume	Directed Work	Practical Work	Other Work	In-Person	Remote	Continuous	Exam	Credits
Corporate Taxation 2	42 hours	1.5 hours	1.5 hours	-	-	2	4	40%	60%	2
Auditing	42 hours	1.5 hours	1.5 hours	-	-	2	4	40%	60%	2
Management Control	42 hours	1.5 hours	1.5 hours	-	-	2	4	40%	60%	2
Methodological Educational Units										
Public Accounting	42 hours	1.5 hours	1.5 hours	-	-	2	5	40%	60%	2
Graduation Project (Bachelor)	-	-	-	-	-	2	4	100%	0%	2
Exploratory Educational Units										
Data Analysis	42 hours	1.5 hours	-	1.5 hours	-	2	2	40%	60%	2
Horizontal Educational Unit										
Specialized Foreign Language 2	21 hours	-	1.5 hours	-	-	1	1	100%	0%	1
Total for the Semester 6	273 hours	9 hours	9 hours	1.5 hours	-	15	30			