



## Instruction descriptive form

**Domain : economics, management and commercial sciences**  
**branch: Finance and Accounting**  
**Speciality : accounting**  
**Cycle: Master**  
**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

### 2. Conditions of access

- bachelor's degree in the same branch
- Familiarity with various knowledge related to accounting rules and principles, and other knowledge related to accounting science represented in information technology, statistics and modeling.

### 3. objectives

The accounting major aims to provide students with the theoretical bases and techniques applied in the field of accounting, particularly with regard to: international accounting standards, contemporary financial issues, in-depth business accounting, in-depth management accounting , accounting theory, sector accounting, and insurance accounting. In addition to an attempt to deepen the different constantly evolving accounting knowledge, and to permanently link the knowledge acquired to the practical reality of the institution.

### 4. Profiles and skills targeted

- Control the application of international accounting standards and link them to the reality of Algerian institutions;
- Identify the various contemporary accounting problems and the means of solving them;

Provide accounting advice to individuals and businesses;

- Be able to use various mathematical and statistical methods in the field of accounting.

## 5. Regional and national employability potential

## 6. Gateways to other specialties

## 7. Training Partners

-Various economic and service institutions

- Business incubators.

-Various agencies and local agencies

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

### -Organization of teaching in the first 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
International accounting standards1	120 H	1.30 H	1.30 H	/	06 H
contemporary financial problems	120 H	1.30 H	1.30 H	/	06 H
In-depth business accounting	120 H	1.30 H	1.30 H	/	06 H
Methodology U	208H	1.30 H	03 H	/	08 H
Actuarial and Financial Mathematics	112 H	1.30 H	1.30 H	/	04 H
entrepreneurial management	96 H	-	1.30 H	/	04 H
Transversal U	48 H	1.30 H	/	/	1.30 H
Administrative litigation law	48 H	1.30H	/	/	1.30 H
Discovery U	24 H	/	1.30 H		
foreign language 1	24 H	/	1.30 H	/	/
Total	640 H	07.30 H	09 H	/	27.30 H

- Organization of teaching in the second semester

Teaching units	14-16 weeks.	Study hours per week			
		courses	tutorials	practical courses	other
<b>Fundamental U</b>	<b>360 H</b>	<b>4.30H</b>	<b>4.30 H</b>	<b>/</b>	<b>18 H</b>
Accounting theory	120 H	1.30 H	1.30 H	/	06 H
In-depth management accounting	120 H	1.30 H	1.30 H	/	06 H
International Accounting Standards 2	120 H	1.30 H	1.30 H	/	06 H
<b>Methodology U</b>	<b>208H</b>	<b>1.30 H</b>	<b>03 H</b>	<b>/</b>	<b>08 H</b>
Communication and administrative writing	112 H	1.30 H	1.30 H	/	04 H
Financial and banking audit	96 H	-	1.30 H	/	04 H
<b>Transversal U</b>	<b>48 H</b>	<b>1.30 H</b>	<b>/</b>	<b>/</b>	<b>1.30 H</b>
Specialized IT	48 H	1.30H	/	/	1.30 H
<b>Discovery U</b>	<b>24 H</b>	<b>/</b>	<b>1.30 H</b>		
foreign language 2	24 H	/	1.30 H	/	/
Total	<b>640 H</b>	<b>07.30 H</b>	<b>09 H</b>	<b>/</b>	<b>27.30 H</b>

### - Organization of teaching in the third semester

Teaching units	14-16 weeks.	Study hours per week			
		courses	tutorials	practical courses	other
<b>Fundamental U</b>	<b>360 H</b>	<b>4.30H</b>	<b>4.30 H</b>	<b>/</b>	<b>18 H</b>
In-depth financial analysis	120 H	1.30 H	1.30 H	/	06 H
segment accounting	120 H	1.30 H	1.30 H	/	06 H
Regulation of the accounting profession in Algeria	120 H	1.30 H	1.30 H	/	06 H
<b>Methodology U</b>	<b>208H</b>	<b>1.30 H</b>	<b>03 H</b>	<b>/</b>	<b>08 H</b>
insurance accounting	112 H	1.30 H	1.30 H	/	04 H
Research Methodology	96 H	-	1.30 H	/	04 H
<b>Transversal U</b>	<b>48 H</b>	<b>1.30 H</b>	<b>/</b>	<b>/</b>	<b>1.30 H</b>
Anti-Corruption Law	48 H	1.30H	/	/	1.30 H
<b>Discovery U</b>	<b>24 H</b>	<b>/</b>	<b>1.30 H</b>		
foreign language 3	24 H	/	1.30 H	/	/
Total	<b>640 H</b>	<b>07.30 H</b>	<b>09 H</b>	<b>/</b>	<b>27.30 H</b>

### - Organization of teaching in the fourth semester

Teaching units	14-16 weeks.	Study hours per week			
		courses	tutorials	practical courses	other
<b>Fundamental U</b>					
The thesis					
<b>Methodology U</b>					
The internship					

9. Evaluation method : continuous monitoring + examination

10. language of instruction : arabic