



الجمهورية الجزائرية الديمقراطية الشعبية

وزارة التعليم العالي والبحث العلمي

جامعة سطيف 1 - فرحات عباس

كلية العلوم الاقتصادية والتجارية وعلوم التسيير



عروض التكوين في ميدان العلوم الاقتصادية

شعبة العلوم المالية والمحاسبة

Département des Sciences Financières et Comptabilité

Department of Financial Sciences and Accounting

عرض دكتوراه محاسبة

Offre Doctorat en Comptabilité

Offer Doctorate in Accounting

Name of the specialization in English: Accounting	
Curriculum highlights	<p>The PhD program in accounting focuses on developing theoretical and practical knowledge in the field of accounting, as well as enhancing students' research and analytical skills. The program aims to prepare academic researchers and skilled accountants capable of contributing to the development of the accounting field and meeting market</p> <p>Training Objectives: The proposed training program aims to:</p> <ul style="list-style-type: none">- Enhance the knowledge and academic achievements acquired in the first (Bachelor's) and second (Master's) stages of university education in various disciplines of finance and accounting, and to develop and deepen these achievements in the third stage;

	<ul style="list-style-type: none"> - Provide students with the tools to master the methods and techniques associated with the use of advanced accounting and financial theories to study and conduct research in the fields of finance and accounting; - Prepare quality research in accounting and finance, particularly in areas related to the needs of the country's economy and the business sector; - The specialization aims to develop and enhance students' analytical, intellectual, critical, and research skills in the field of accounting and finance for all institutions, regardless of the nature of their activity. - To produce qualified accounting and finance professionals with a strong accounting perspective on corporate activities. This is achieved by deepening their studies in this field, strengthening their theoretical and applied capabilities, and developing a spirit of creativity and innovation in finding solutions to the financial and accounting problems facing economic institutions. - To enhance research skills in designing field and theoretical studies that respond to the requirements of public and private organizations. - To prepare students to contribute to academic and professional debate by publishing research papers in peer-reviewed journals and participating in international conferences. <p>Duration of the Doctoral Program:</p> <p>The doctoral program spans three (03) years:</p> <ul style="list-style-type: none"> - A theoretical year dedicated to foundational coursework. - Two years devoted to completing the doctoral thesis, which is publicly defended at the end of the third year. - Some students may require an additional fourth year to finalize their thesis. <p>Language of instruction : Arabic, English, and French.</p> <p>Career Opportunities :</p> <p>Upon completing the doctoral program, graduates will qualify for the following professions:</p>
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	<ul style="list-style-type: none"> - Strengthening the accounting profession with cadres capable of developing and advancing the profession. - Allowing the formation of competent cadres capable of supporting the accounting profession and joining international accounting organizations such as the International Accounting Standards Board (IASB) or the International Council of Accountants (IFAC). - Research professorship at public or private universities or graduate schools; - Permanent researcher at research centers.
Admission Requirements	To be admitted to the doctoral training program, candidates must hold a Master's or Magister degree in one of the disciplines of financial sciences and accounting .
Core courses	<p>The doctoral training program includes a theoretical year aimed at strengthening theoretical and methodological aspects, comprising the following courses:</p> <p>Cross-Disciplinary Courses</p> <p>These complementary courses allow students to deepen their knowledge in the following areas:</p> <ul style="list-style-type: none"> - Pedagogy and Didactics of Scientific Research; - Philosophy; - Foundations and Programming Techniques; - Information and Communication Technologies (ICT) in Scientific Research; - Artificial Intelligence Tools and Techniques. <p>Specialized Courses :</p> <p>These courses, directly related to the doctoral training, aim to develop and deepen knowledge in Accounting . They include:</p> <ul style="list-style-type: none"> - Econometrics - Contemporary Financial and Accounting Case Studies - Accounting Theory - Workshop: International Accounting Standards (IAS/IFRS) - Workshop: International Public Sector Accounting Standards (IPSAS) - Advanced Accounting Information Systems -
Advanced topics	The second and third years of the doctoral program are dedicated to original research, the preparation of the doctoral thesis, and its defense at the end of the third year. At the end of the second year, students present their thesis plans and progress

	<p>to the doctoral training committee. During this period, students may participate in conferences and research visits, ensuring their advancement under optimal conditions and full integration into international research networks within their specialization. The doctoral program in "Accounting " focuses on the following advanced themes:</p> <ul style="list-style-type: none"> - The impact of implementing International Accounting Standards (IAS/IFRS) on the development of the accounting profession in countries. - The importance of adopting International Public Sector Accounting Standards (IPSAS) in enhancing transparency and accountability in the management of public funds. - The importance of using artificial intelligence tools in developing the accounting profession worldwide.
Full Curriculum	<i>See appendix ³</i>

Appendix³: Full Training Program for the Theoretical Year

First Semester		
Course Units	Module Title	Hourly Volume
Specialized Courses	Contemporary Financial and Accounting Case Studies 1 Financial Econometrics 1	30 h00
	Accounting Theory	30 h00
	Financial Econometrics 1	30 h00
	Workshop: International Accounting Standards (IAS/IFRS)	30 h00
Cross-Disciplinary Courses	Philosophy Lessons	20 h 00
	Introductory Courses in Didactics and Pedagogy	20 h 00
	Courses in Information and Communication Technology (ICT)	20 h 00
	Courses in Foreign Language Proficiency Development	20 h 00
	Courses in Programming Fundamentals and Techniques	20 h 00
	Artificial Intelligence Tools and Techniques	20 h 00
Seminars	Modern trends in accounting	-
Total hours for the first semester		240 h

2 nd Semester		
Course Units	Module Title	Hourly Volume
Specialized Courses	Contemporary Financial and Accounting Case Studies 2 Financial Econometrics 2)	30 h00
	Advanced Accounting Information Systems	30 h00
	Financial Econometrics 2	30 h00
	Workshop: International Public Sector Accounting Standards (IPSAS)	30 h00
Seminars	Innovations in International Accounting Standards (IAS/IFRS) and Public Sector Accounting Standards (IPSAS	-
Total hours for the second semester		120 h
Overall total hours		360 h