

**University of Oum El Bouaghi**

**Institute of technology**

**Department of management of enterprises and administration**

**Program name: professional master's degree in  
accounting and finance**

- **Level: master**
- **Domain: economics commercial and management sciences**
- **Field: accounting and financial science**
- **Specialty: accounting and finance**

**1. Program Description:**

The Master in Accounting and Finance, allows the students to acquire in-depth training in the fields of accounting sciences, business law, of finance and management control, which makes them able to Understand the accounting systems operation, record Company Operations in a program, prepare and analyze financial statements and annexes, develop and monitor corporate budgets, calculate and report corporate taxes, managing the Company's Cash Flow, organize and run an accounting and financial department

**2. Entry Requirements**

The applicants must have a professional bachelor's degree in accounting and finance

### **3. Program Units and modules**

#### **First Semester:**

##### Fundamental unit

- Strategic management control
- Corporate accounting
- Audit and internal control

##### Methodological unit

- Public transaction and procurement
- Technical and administrative drafting

##### Discovery unit

- Algerian commercial law

##### Transversal unit

- Foreign language (French1)

## **Second Semester:**

### Fundamental unit

- Statutory Auditor
- Valuation and business combinations
- Audit and external control

### Methodological unit

- Entrepreneurship
- internship

### Discovery unit

- Bankruptcy and Judicial Settlement

### Transversal unit

- Foreign language (French2)

## **Third Semester:**

### Fundamental unit

- In-depth tax system
- Financial Engineering
- Bank Audit

#### Methodological unit

- Corporate Ethics and Social Responsibility (CSR)
- Information system's Management

#### Discovery unit

- Criminal law

#### Transversal unit

- Foreign language (english)

#### **Fourth semester:**

- Internship and final project

#### **4. Other**

Holders of an Accounting and Finance master's degree will be executives directly operational working in accounting firms, auditing and consulting companies; banks and insurance companies; Depending on the context, they would occupy the positions of financial analyst, , management

controller, private auditor, cash manager, portfolio manager, sales-trader,  
adviser to professional client managers, ...