

Detailed Program for Each Subject by Semester -Bachelor's Degree in Accounting-

Semester: Fifth

Advanced Financial Accounting 1	Corporate Taxation 1
<ul style="list-style-type: none"> • Accounting for wages and salaries; • Accounting for tangible and intangible fixed assets: acquisition, improvements, disposals and tax implications; • Accounting for government grants; • Accounting for expenses and taxes including deferred taxes; • Accounting for foreign currency transactions; • Accounting for finance leases (financial leasing); • Accounting for long-term contracts. 	<ul style="list-style-type: none"> • Introduction to taxation; • Legal framework of the Algerian tax system; • Global Income Tax (IRG): professional profits; • IRG: agricultural income; • IRG: rental income; • IRG: income from movable capital; • IRG: capital gains; • IRG: wages and salaries.
Accounting Theory	Corporate Accounting
<ul style="list-style-type: none"> • Development of accounting thought and practice; • Foundations of accounting theory; • Objectives, assumptions, principles and concepts; • Normative and positive theory; • Measurement and disclosure; • IFRS and accounting theory; • Position of SCF; • Contemporary issues; • Future of accounting theory in the digital era. 	<ul style="list-style-type: none"> • Types of companies (GP, LLC, JSC); • Company formation: legal, tax and accounting aspects; • Transactions with partners (capital payments, withdrawals, advances); • Allocation of profit; • Capital increase and reduction; • Bond loans accounting treatment.

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Specialized Foreign Language 1	Financial Management
<ul style="list-style-type: none"> • Journal Entries; • Accounting Principles; • Cost / Managerial Accounting; • Inventory Accounting; • Depreciation Methods; • The Balance Sheet; • Overdrafts. 	<ul style="list-style-type: none"> • Financial analysis and diagnosis; • Balance sheet analysis (patrimonial, functional, dynamic); • Income statement analysis (SIG, scissors effect); • Operating risk and break-even point; • Cash flow statement analysis; • Working capital requirement; • Profitability and leverage; • Investment selection criteria.
Survey Techniques	Corporate Law
<ul style="list-style-type: none"> • Fundamental concepts; • Questionnaire design; • Measurement scales; • Sampling methods; • Statistical data analysis; • Report writing. 	<ul style="list-style-type: none"> • Concept of company; • Formation and categories of companies; • SAS start-up; • Commercial dispute resolution (conciliation, mediation, arbitration).

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Advanced Financial Accounting 2	Corporate Taxation 2
<ul style="list-style-type: none"> • Year-end closing operations; • Asset adjustments (depreciation, impairment, revaluation); • Inventory adjustments; • Receivables adjustments; • Bank reconciliation; • Provisions; • Accounting estimates and error correction; • Preparation of financial statements. 	<ul style="list-style-type: none"> • Corporate profits tax; • Professional activity tax (TAP); • Single flat tax; • Value Added Tax (VAT); • Property tax; • Tax depreciation regimes; • Capital gains regime; • Tax declarations.
Accounting Audit	Management Control
<ul style="list-style-type: none"> • Introduction to audit; • Internal control system; • Audit evidence; • Audit risks and materiality; • Fraud detection responsibility; • External auditor report; • Audit methodology. 	<ul style="list-style-type: none"> • Introduction to management control; • Break-even analysis; • Forecast budgets (sales, production, cash, investment); • Decision-making tools
Public Accounting	Final Year Project – Bachelor
<ul style="list-style-type: none"> • Theoretical framework; • Public accounting agents; • Budget preparation and execution; • Public treasury; • Public procurement; • IPSAS; • Budget modernization in Algeria. 	<ul style="list-style-type: none"> • Feasibility study; • Business plan; • Internship and report; • Workshops and seminars; • Field studies; • Applied and virtual projects.

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Data Analysis	Specialized Foreign Language 2
<ul style="list-style-type: none">• Matrix algebra;• Linear applications and eigenvalues; • Linear Applications and Eigenvalues• Principal Component Analysis (PCA)• Correspondence Factor Analysis (CFA)• Multiple Correspondence Analysis (MCA)• Cluster Analysis (CA)• Discriminant Analysis (DA)	<ul style="list-style-type: none">• Income Statement;• Cash Flow Statement;• Financial Ratios;• Tax System / Tax Accounting;• Auditing;• Internal Control;• Business Letters