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| **Institute of Technology (IT) - university of Ouargla –** **Department: Business Administration**  |

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| **SUBJECT SYLLABUS** **(to be published on the website)** |
| **Financial Accounting**  |

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| **COURSE TEACHER** | **Mohamed ELHELLA** |
| Receiving students per week |
| Email  | **elhellamohamed08@gmail.com** | Day  | Sunday  | Hour  | **8:00:00 AM** |
| Landline phone |  | Day |  | Hour  |  |
| Secretary phone  |  | Day  |  | Hour  |  |
| Other  | **699911221** | Building  | **ISTA**  | Office  | **Room C13** |

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| **Tutorials**(Receiving students per week) |
| Name of teacher | Office/reception room | Session 1  | Session 2 | Session 3  |
| Day  | Session | Day | Hour | Day | Session |
| **Mohamed ELHELLA** | **Room C13** | **Monday**  | **8:00:00 AM** |  |  |  |  |
|  | **Room C13** | **Monday**  | **9:30:00 AM** |  |  |  |  |
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| **Practical works**(Receiving of students per week) |
| Name of teacher | Office/reception room | Session 1  | Session 2 | Session 3  |
| Day  | Session | Day | Hour | Day | Session |
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| **Course description** |
| Objective  | Financial accounting course  |
| Type of Teaching Unit | UEF (Fundamental) |
| Short content | / |
| Subject Credits | / |
| Subject coefficient | 2 |
| Weighting Participation | 75% |
| Weighting Attendance | 90% |
| Average Calculation | / |
| Skills targeted | 1st year students – core curriculum management  |

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| **Assessment of continuous knowledge test** |
| **First knowledge test** |
| Day | Session | Duration | Type (1) | Doc. Allowed (yes/no) | Scale | Exchange after evaluation (date of sheet consulting) | Evaluation criteria (2) |
| Monday  | **8:00:00 AM** | **30 mnts** | **E** | **yes**  | **Accounting recording of accounting entries in the daily book after the account.** |  | **A** |
| **Second knowledge test** |
| Day | Session | Duration | Type (1) | Doc. Allowed (yes/no) | Scale | Exchange after evaluation (date of sheet consulting) | Evaluation criteria (2) |
|  |  | **30 mnts** | **E** | **Yes**  | **Accounting recording of accounting entries in the daily book after the account.** |  | **A** |

(1) Type: E=written, EI=individual presentation, EC=class presentation, EX=experimentation, MCQ

(2) Assessment criteria: A=Analysis, S=synthesis, AR=argumentation, D=approach, R=results.

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| **Used Equipment and Material**  |
| Platforms addresses  | Lessons and exercises in moodle platform  |
| Application names (web, local networks) | Sometimes experts and accountants are invited to conduct scientific seminars in financial accounting according to the accounting system and analytical accounting to enlighten students and professors about the accounting updates. |
| Handouts  | Various exercises are given after each lesson to do them at home and then solved in tutorials by students to evaluate their understanding. |
| Laboratory material  |  |
| Protective material  |  |
| Material to be used in the field  |  |

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| **Expectations** |
| Expectations of students (Participation-involvement) |  |
| Teacher expectations |  |
| **Bibliography** |
| Books and digital resources  | Financial accounting books according to the new international financial accounting system, for example: Abderrahman Attia, General Accounting according to the financial accounting system. Ben Rabih Hanifa, Hassani Abdel Hamid and Boalam Salehi, Elwadih in financial accounting according to international accounting standards. Lakhdar Allawi |
| Articles (papers)  |  |
| Handouts  | students are oriented to the library of the institute for the available books and publications related to the course |
| Websites  | Law No.: 07-11, Executive Decree No.: 08-156, available through websites, for example: http://www.joradp/jo-arabe/2009/A2007074.pdf http://www.joradp.dz/FTP/jo-arabe/2008/A2008027.pdf |

Stamp of the department