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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**](mailto: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