

Blida 2 university



Ali Lounici University

## (SYLLABUS)

### Course Name

**Financial Accounting**

#### 1. Concerned students.

Faculty	Economics, management and commercial sciences
Department	Common trunk
Grade	Professor Lecturer(A)
Specialty/field / division	Economics, management and commercial sciences
Semester	The first
Academic year	2024/2025

#### 2. Familiarize with the teaching materials.

Course name	Financial Accounting
Education unit	Basic
The number of credits	06
Nature of Teaching	Confrence
Coefficient	03
Weekly volume	09

#### 3. Instructor information

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#### 4-Special Educational Needs

<b>Learning Resources</b>	It is not required to be able to acquire any prior educational material.
<b>General goal</b>	Provide the student with the basic elementary knowledge of financial accounting that allows in-depth in its sciences at subsequent educational levels.
<b>Learning Objectives</b>	<ul style="list-style-type: none"> <li>-Ability to understand the balance sheet and income statement in a preliminary and general understanding rather than in depth.</li> <li>- Acquire the knowledge related to the methodology of accounting work in its simple form.</li> <li>-Distinguish between the property (assets) of the firm and its Commitments (liabilities).</li> <li>- Distinguish between burdens and products and classify them according to nature.</li> <li>- Ability to record accounting for acquisition and assignment of fixed assets and inventories</li> </ul>

#### 5-The content of the educational material

The first axis	General introduction to accounting science
The second axis	Basic concepts in financial accounting: flows, account, documents, accounting cycle, assumptions and accounting principles.
The third axis	Accounting books and financial statements
The fourth axis	Accounting for the establishment process of the institution.
The fifth axis	Study of Class I Accounts: Year Result, Re-Migration, Precautions.
The sixth axis	Value Added Fee Accounting.
The seventh axis	Accounting for moral and in-kind fixations: acquisition, depreciation, assignment and scrapping
The eighth axis	Inventory accounting: buy, produce, and sell.

#### 6. References

01	ABDELKARIM BAADACHE,general Accounting1, Blue Pages, Algeria 2019
02	NOUREDDINE ELAYACHI, Financial accounting according to the financial accounting system, Dar Bahaa Eddine for Publishing and Distribution, Algeria, 2018
03	MOHAMED BOUTINE,Financial Accounting and International Accounting Standards, Blue Pages, Algeria 2015
04	LAKHDAR ALLAOUI,Financial Accounting System: Conduct and Application of Accounts, Blue Pages, Algeria 2014
05	ABDERRAHMANE ATTIA,General accounting according to the financial accounting system, Dar djitli for Publishing and Distribution, Algeria, 2011
06	Sahraoui Ali ,Financial accounting: corrected exercise courses, Berti Edition, Algeria, 2011

#### 7. Assessments

Assessments per percent	Marks	Assessments
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Exam	20/20		60%	40%	
Partial exam	10/20				20%
Directed works (research: preparation/presentation)					
Practical work					
Individual project	04/20				08%
Group work (within a team)					
Field trips					
Attendance (attendance/absence)	03/20				06%
Other items (sharing)	03/20				06%
For the material taught in the form	Mark Ex*0.6+Mark Directed works*0.4				
The nature of its evaluation					
Course average					

## 8. Course Schedule

The week	The content of the lecture or lesson
1	-General introduction to accounting: 1. The origin and concept of accounting. 2.Types of accounting 3.Definition of Financial Accounting 4. Objectives and scope of application of financial accounting
2	Basic concepts in financial accounting: 1.Flows and their types 2. Account & Enrollment 3. Accounting Documents 4. Stages of the accounting cycle (briefly mentioned stages)
3	-Accounting books: 1.General Journal 2.Big Notebook 3.Trial Balance
4	-Accounting statements (continued) 1. Balance sheet and 2. Income statement
5	- Accounting for the establishment of the firm: 1. Establishment of a non-sole proprietorship: the promise to contribute and its fulfillment 2. Withdrawal of the partner from the firm
6	-Accounting for the establishment of the institution (continued) 1. Establishment of the sole proprietorship 2. Scalper Account
7	Study of some accounts of the first class: 1.Financial result calculation (account 12) 2.Re-migrate Account (Account 11) 3.Reserve Account (Account 106)
8	Value Added Fee Accounting: 1. Definition and scope of application 2.Deductibility 3.Calculation of the amount of the VAT fee 4. Accounting registration of the VAT fee (registration form)
9	- Acquisition of moral and in-kind fixations:

	<ul style="list-style-type: none"> <li>1. Define installations and their characteristics</li> <li>2. Accounting classification of installations</li> <li>3. Accounting for the ownership of moral and in-kind fixations</li> <li>. Purchase status (with reference to account 238)</li> <li>Internal production status</li> </ul>
10	<ul style="list-style-type: none"> <li>- Depreciation and loss of value for moral and in-kind fixations:</li> <li>1. Depreciation of moral and in-kind fixations (definition of depreciation: Adoption of the method of linear depreciation only)</li> <li>2. Value losses for fixations (adoption of the simplest case, postponement of complex cases and recovery of loss to in-depth financial accounting).</li> </ul>
11	<ul style="list-style-type: none"> <li>- Waiver and scrapping of moral and in-kind fixations:</li> <li>1. Waiver of non-perishable installations</li> <li>2. Waiver of Depreciable Installations</li> <li>3. Scrapping fixtures</li> </ul>
12	<ul style="list-style-type: none"> <li>- Inventory accounting:</li> <li>1. Definition of stocks and their types</li> <li>2. Accounting classification of stocks</li> <li>3. Inventory Assessment and Inventory Methods</li> <li>4. Accounting for the purchase process according to the permanent inventory method</li> <li>5. Accounting of the production process according to the permanent inventory method</li> </ul>
13	<ul style="list-style-type: none"> <li>- Inventory accounting (continued):</li> <li>6. Accounting of the sale process according to the permanent inventory method</li> <li>7. Inventory accounting (buying, producing, selling) according to the final inventory method</li> </ul>
14	Case Study
15	General Review
End-of-the-semester exam (examination date determined by the administration)	
Course remedial exam (examination date determined by the administration)	

### 9. The personal works prescribed for this course

1	Housework, homework, solving exercises and chains
2	Assigning the student to prepare reading cards for a book or chapter there of
3	Evaluation of interactive questions for students through the Model platform
4	Presence and interaction on the Model platform
5	Create a chat and forum in the Model e-learning platform

### 10. Course Policies

Rule 1	On-time attendance at the lecture
Rule 2	Pay attention to what the professor presents in the lecture and interact with him
Rule 3	Respect for colleagues and commitment to ethical rules