



# University of Oum El Bouaghi

## Master's degree in Accounting and Finance

### 1. Program Description:

The master's program in "Accounting and finance", aims to achieve the following objectives:

- The training of master in accounting and audit contributes to training effective executives in the development of the Algerian State, and this training is based on the scientific method and allows these executives to direct and manage the institutions in which they work, to choose financing alternatives or to solve problems related to the accounting or auditing profession of the Algerian establishment, provide quantitative and qualitative frameworks that help the Algerian institution to adapt to the economic environment imposed by the geopolitical blocs;
- Given the vital role of corporations in the economy, especially since it is considered the beating heart and a good engine of market economies, providing high-level academic training will facilitate graduates of this specialty to push the role of these companies in the economy and to solve their internal and external problems;
- Put the student of this specialty in direct contact with the latest auditing and accounting techniques of the establishment.

Graduates of the Finance and Accounting Department of Oum El-Bouaghi University, specializing in accounting and finance, are employed in many private or public, economic or non-economic establishments, or teach in schools affiliated to the Ministry of Education National, especially in primary schools, or intermediate education, it is well known that Algeria is experiencing an accelerated dynamic of economic development.

And at the level of all sectors, which means that all companies, particularly economic ones, have a growing need for employees with a high degree of efficiency. The Algerian administrations also represent a field of attraction for graduates of this specialization, and therefore graduates will be in great demand from all sectors, and the Province of Oum El-Bouaghi has a large number of economic establishments and services, which allow students to carry out applied internships in them, in order to apply the knowledge acquired in the theoretical study at the level of their specialization. The graduate can also find a job opportunity due to the growing need for institutions, whether economic or of an administrative nature, or by accompanying the State in the creation of its own companies, given the great interest that the he Algerian State grants to startups, and thus the student goes from a job seeker to a job provider.

**2. Entry Requirements (Other) :**

The minimum bachelor's rates accepted at Algerian universities are used to establish the rate at which a student must have earned their degree in order to enter the program.

Note that students are selected with a bachelor in accounting and finance as a priority, followed by the rest of the disciplines.

**3. Program units and modules:**

<b>Semester 1</b>	
Fundamental Education unit	International Accounting Standards 1 thorough corporate accounting · Contemporary accounting problems
Methodological Education Unit	·      entreprenariat· corporate accounting governance
Exploratory Education Unit	·      Public procurement law
Horizontal Education unit	English 1
<b>Semester 2</b>	
Fundamental Education unit	International Accounting Standards 2 · accounting theory· thorough Management accounting
Methodological Education Unit	·      public accounting editing and Administrative communication
Exploratory Education Unit	·      direct tax law
Horizontal Education unit	English 2
<b>Semester 3</b>	
Fundamental Education unit	·      thorough financial analysis· Sectoral accounting· Regulating the accounting profession in Algeria
Methodological Education Unit	·      Economic feasibility study Research Methodology
Exploratory Education Unit	Indirect tax law
Horizontal Education unit	English 3
<b>Semester 4</b>	
Fundamental Education unit	Thesis

4.