**iversité Badji-Mokhtar. Annaba جامعة باجي مختار – عنابة**

**الكلية: العلوم الاقتصادية وعلوم التسيير** .............................. **القسم: العلوم المالية**.......................................

**منهاج المادة التعليمية SYLLABUS**

**الميدان :** علوم اقتصادية وتجارية وعلوم التسيير **الشعبة** : علوم مالية

**التخصص : تدقيق ومحاسبة**

**السداسي** **: الأول** **السنة الجامعية2024-2025**

**Learn about educational** material

**Title** :International Financial Reporting Standards (1)

**Education Unit**: Basic

**Number of credits: 04 Factor: 02**

**Weekly hourly volume:** one and a half hours

**Lecture (number of hours per week**): 1.30 hours

**tutorials (number of hours per week) : 3 hours**

**Educational subject responsible**

**Djemaa Haouam, Professor**

**Emphi 320,office N°01**

**Email :** **djemaa.haouam@gmail.com**

 **Time and course place :Tuesday**

 **Lecture 08-9.30 Hall 09**

 **Applications 9.30-11 Room 27**

 **11-12.30 Room 26**

**Prerequisites:**

**Description of the educational material**

In order for the student to be able to study the content of this subject, he must be proficient in the acquisitions of Financial Accounting 1 and Financial Accounting 2, International Accounting Standards, Advanced Financial Accounting 1, Advanced Financial Accounting 2, and Corporate Accounting**.**

 **The general objective of the educational material** :

This course aims to enable the student to understand international accounting and the general rules governing the application of international financial reporting standards. This is in parallel with what will be studied in the course of Advanced Financial Accounting 1, Advanced Financial Accounting 2, and Corporate Accounting on the accounting treatment of financial instruments and the specificity of accounting for complexes**.**.

**Educational material content**

"**Fair Value Measurement" IFRS13,**

**Financial Instruments - Presentation "IAS 32,**

**Financial Instruments - Disclosure" IFRS7 ,**

 **"Financial Instruments - Recognition/Measurement" IFRS9**

**- Share-Based Payments "IFRS2,**

 **- Earnings per Share" IAS33,**

**-Operating Segments, IFRS8**

**- Investments in Associates and Joint Ventures IAS 28**

**Consolidation of Accounts and Mergers: Business Combinations IFRS 3**

 **- Consolidated Financial Statements IFRS 10**

**- Joint Arrangements, IFRS11**

**- Disclosure of Interests in Other Entities, IFRS 12**

**- Individual Financial Statements IAS 27**

**Evaluation methods**

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| --- | --- |
| **Percentage Rating** | **Nature of the exam** |
| 60% | Exam |
|  | Partial Exam |
| 40% | Directed Work |
|  | Applied Work |
|  | Individual Project |
|  | Group Work (within a team |
|  | Field Trips |
|  | Attendance (attendance / absence) |
|  | Other Elements (to be specified |
| **100%** | **TOTAL** |

**Sources and References**

|  |  |  |
| --- | --- | --- |
|  |  | **المرجع الأساسي الموصى به :** |
| **دار النشر و السنة** | **المؤلف** | **عنوان المرجع** |
| * الهيئة السعودية للمحاسبين القانونيين. الرياض، المملكة العربية السعودية.2020
* ديوان المطبوعات الجامعية 2022 ، 2023 الجزء الأول والثاني
 | ترجمة الهيئة السعودية للمحاسبين القانونيينهوام جمعة . | * مجلس معايير المحاسبة الدولية (IASB). المعايير الدولية للتقرير المالي.

معايير الإبلاغ المالي الدولية وفق آخر تعديلات |
|  |  | مراجع الدعم الإضافية (إن وجدت): |
| **دار النشر و السنة** | **المؤلف** | **عنوان المرجع الأول**  |
| **2023** | **Deloitte** | **IFRS in your pocket** |
| **دار النشر و السنة** | **المؤلف** | **عنوان المرجع الثاني** |
|  |  | * [**www.focusifrs.com**](http://www.focusifrs.com)
* [**www.iasplus.com**](http://www.iasplus.com)
 |

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| --- | --- | --- |
| **Date** | **Subject Content** | **Week**  |
| **24/09/2024****01/10/2024** | **Syllabus Presentation****IFRS 13-Fair Value Measurement** | **Week 1****Week2** |
| **08/10/2024** |  **IAS 32-Financial Instruments :Presentation**IFRS 7-Disclosures | **Week 3** |
| **15/10/2024****22/10/2024** | **IFRS 9-Financial Instruments :Recognition and Classifications****IAS 39 Hedge accounting (FE)**  | **Week4** |
| **29/0/2024** | **IFRS3-Business Combinations** | **Week 5** |
| **05/11/2024** | **IAS28- Investments in Associates and Joint Ventures** | **Week6** |
| **12/11/2024** | **IFRS10-Consolidated Financial Statements** | **Week7** |
| **19/11/2024** | **IAS 27-Separate Financial Statements**  | **Week8** |
| **26/11/2024** | **IFRS11-Joint Arrangements**IFRS 12-disclosure of interest in Other Entities | **Week9** |
| **03/12/2024** | **IFRS 2 -Share Based Payment** | **Week10** |
| **10/12/2024** | **IAS 33-Earnings per Share** | **Week 11** |
| **17/12/2024** | **IFRS 4 &IFRS 17(FE)** | **Week 12** |
| **24/12/2024** | **IFRS 8Segment reporting(CA)** | **Week 13** |
|  | **Final Exam** |  |
|  | **Catch up exam** |  |

Expected Timetable

**Université Badji-Mokhtar. Annaba جامعة باجي مختار – عنابة**

**الكلية العلوم الاقتصادية و علوم التسيير**   **قسم العلوم المالية**

**نحن طلبة الفوج** ...... **من السنة**...... **شعبة** ........... **تخصص** ............. **، ، نشهد أننا اطلعنا على منهاج مادة**

"..............................." **و على كيفية التقييم ، و فيما يلي إمضاءاتنا على ذلك :**

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|  | **اللقب** | **الإسم** | **الإمضاء** |
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