

SYLLABUS منهاج المادة التعليمية

الشعبة : علوم مالية

الميدان : علوم اقتصادية وتجارية وعلوم التسيير

التخصص : تدقيق ومحاسبة

السنة الجامعية 2025-2026

السداسي : الأول

Learn about educational

Title : Islamic Bank Accounting

Education Unit: Exploratory

Number of credits: 02 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) : 1.30 hours

Educational subject responsible

Djemaa Haouam, Professor

Amphitheater 320,office N°01

Email : djemaa.haouam@gmail.com

Time and course place :

Lecture saturday 17-18.30 online

Tutorials 8.00-9.30 Room 35

Description of the educational

Prerequisites : The student will have a comprehensive understanding of the following areas: financial accounting, Islamic financing formulas, and Islamic banks..
The general objective of the educational material : The objective of the course is to enable the student to understand the accounting standards applied in Islamic banking accounting, and the financial and banking formulas and products.

they offer, by comparing traditional standards with the standards of the Accounting and Auditing Organization for Islamic Financial Institutions

Educational material content

Chapter One - Introduction to Accounting in Islam
 Chapter Two - Accounting in Islamic Banks and the Accounting and Auditing Standards for Financial Institutions (AAOIFI)
 Chapter Three - Bank Deposits in Islamic Banks
 Chapter Four - Accounting for Simple and Compound Murabaha Transactions
 Chapter Five - Accounting for Mudaraba Transactions
 Chapter Six - Accounting for Musharaka Transactions
 Chapter Seven - Accounting for Ijarah Transactions and Ijarah Muntahia Bittamleek Transactions
 Chapter Eight - Accounting for Istisna'a and Parallel Istisna'a Transactions
 Chapter Nine - Accounting for Salam and Parallel Salam Transactions
 Chapter Ten - Accounting for Documentary Credit Transactions and Bank Guarantees
 Chapter Eleven - - Accounting for Investments in Sukuk, Shares, and Similar Instruments
 - Accounting for Discounted Bills of Exchange and Muqarada Bonds
 Chapter Twelve - Final Accounts in Islamic Banks
 - Financial Statements in Islamic Banks

Evaluation methods

Percentage Rating	Nature of the exam
60%	Exam
20%	Partial Exam
20%	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

Recommended primary reference:		
Reference Title	The author	Publishing house and year
Islamic Accounting And Finance: A Handbook	Khaled Hussainey, Hidayat Al Lawati	Amazon France 2025
Additional support references (if applicable):		
Title of the first reference	The author	Publishing house and year
Financial Reporting for Islamic Financial Institutions	Abdul Rauf Maharand others	Routledge Studies in Accounting 2024

Expected Timetable

Date	Subject Content	Week
27/9/2025	Syllabus Presentation Chap1-Introduction to Accounting in Islam Introduction - Financial Accounting - Accounting in Islam (concept, objectives, development, characteristics) - Accounting assumptions and principles from an Islamic perspective	Week 1 Week2
4/10/2025	Chap2-Introduction to Accounting in Islamic Banks - Introduction, An overview of the Accounting and Auditing Organization for Financial Institutions (AAOIFI) (organizational structure, objectives, and publications) - Adoption of accounting standards in Islamic banks - Objectives of financial accounting in Islamic banks - Financial accounting concepts in Islamic banks	Week 3
11/10/2025	Chap3- Bank Deposits in Islamic Banks The difference between deposits, loans, and speculation - Sections of bank deposits in Islamic banks - Types of deposits in Islamic banks - Accounting restrictions in the bank deposits section.	Week4
18/10/2025	Chap4- Accounting for Simple and Compound Murabaha Transactions Introduction - The concept of Murabaha - Murabaha standard, Murabaha and the purchase orderer - Accounting treatment of simple Murabaha transactions - Accounting treatment of complex Murabaha transactions	Week 5
25/10/2025	Chap Five - Accounting for Mudaraba Transactions Introduction - Definition of Mudaraba - Types of Mudaraba - Practical procedures	Week6

	for Mudaraba financing - Accounting Standard No. 3 on Mudaraba financing - Accounting treatment for Mudaraba financing	
1/11/2025	Chap Six - Accounting for Musharaka Transactions The concept of participation - Types of participation - Practical procedures for participation ending in ownership - The most important points regarding participation operations in Standard No. 4 - Accounting treatment for participation ending in ownership	Week7
8/11/2025	Chap Seven - Accounting for Ijarah Transactions and Ijarah Muntahia Bittamleek Transactions The concept of leasing - Types of leasing - Practical procedures for operating leasing and lease-to-own - Financial Accounting Standard No. 8 - Accounting treatment for operating leasing - Accounting treatment for lease-to-own	Week8
15/11/2025	Chap Eight - Accounting for Istisna'a and Parallel Istisna'a Transactions First: Istisna'a (Definition, Elements, and Importance) Second: Parallel Istisna'a Istisna'a and Parallel Istisna'a Standard - Financial Accounting Standard No. 10 - Accounting Treatment for Istisna'a and Parallel Istisna'a	Week9
22/11/2025	Chapter Nine - Accounting for Salam and Parallel Salam Transactions Its concept - Financial Accounting Standard No. 7 - Practical procedures for Salam and parallel Salam - Accounting treatment for Salam transactions	Week10
29/11/2025	Chapter Ten - Accounting for Documentary Credit Transactions and Bank Guarantees Documentary Credits in Islamic Banks - Steps for Opening a Documentary Credit - Types of Documentary Credits - Accounting Treatment for Documentary Credits 2- Accounting for Bank Guarantees (Bank Letters of Guarantee) Bank Guarantees in Islamic Banks - Types - Accounting Treatment for Them.	Week 11
6/12/2025	Chapter Eleven- Accounting for Investments in Sukuk, Shares, and Similar Instruments - Accounting for Discounted Bills of Exchange and Muqarada Bonds	Week 12
13/12/2025	Chapter Twelve - Final Accounts in Islamic Banks Financial Statements in Islamic Banks	Week 13
14/12/2025	Micro exam	Week 14
	Final Exam	Week 15

Université Badji-Mokhtar. Annaba

جامعة باجي مختار – عنابة

قسم العلوم المالية

الكلية العلوم الاقتصادية و علوم التسيير

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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