

SYLLABUS

Field: Economics, Business and Management Sciences Section: Financial Sciences
Speciality: Business Finance Semester: one

Academic year : 2025/2026

Learn about educational

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 :

Lecture Tuesday 08-9.30 Hall 01

Tutorials Sunday 9.30-11 Room 27

11-12.30 Room 26

Description of the educational

Prerequisites :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
 - 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
 - Insurance Contracts IFRS 4 & IFRS 17

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

المرجع الأساسي الموصى به :

عنوان المرجع	المؤلف	دار النشر و السنة
- مجلس معايير المحاسبة الدولية (IASB). المعايير الدولية للتقرير المالي. معايير الإبلاغ المالي الدولية وفق آخر تعديلات -	ترجمة الهيئة السعودية للمحاسبين القانونيين هوام جمعة .	- الهيئة السعودية للمحاسبين القانونيين. الرياض، المملكة العربية السعودية. 2020 - ديوان المطبوعات الجامعية 2022 ، الجزء الأول والثاني

مراجع الدعم الإضافية (إن وجدت):

عنوان المرجع الأول	المؤلف	دار النشر و السنة
IFRS in your pocket	Deloitte	2023
عنوان المرجع الثاني	المؤلف	دار النشر و السنة
- www.focusifrs.com - www.iasplus.com		

Expected Timetable

Date	Subject Content	Week
23/09/2025 30/9/2025	Syllabus Presentation IFRS 13-Fair Value Measurement Introduction,-Objectives , Key definitions, Scope, Measurement Fair value at initial recognition, Valuation techniques,	Week 1 Week2
7/10/2025	IAS 32-Financial Instruments :Presentation Introduction,-Objectives , Key definitions, Scope, Classification as liability or equity, Split Accounting for Compound Instruments, Treasury Shares, Reporting Interest, Dividends, Losses and Gains Offsetting Financial Assets and Liabilities IFRS 7-Disclosures	Week 3
14/10/2025	IFRS 9-Financial Instruments :Recognition and Classifications Overview, Objectives Classification and measurement of financial liability,- Recognition and derecognition of financial assets and financial liabilities, Impairment in financial assets IAS 39 Hedge accounting (FE)	Week4
21/10/2025	IFRS3-Business Combinations Scope covered by IFRS3'Business combinations' - The main requirements of Business combinations -Explain how direct and indirect expenses resulting from business consolidation are treated. - Positive and negative goodwill and how to treat it in accounting in the event of a merger. - Statement of accounting treatment for gradual merger	Week 5
28/10/2025	IAS28- Investments in Associates and Joint Ventures Know the main objectives of IAS 28 "Investments in Associates and Joint Ventures". -Determine the scope covered by IAS 28. - Explain the cases in which the equity method must be used, and clarify the applications related to recognizing changes in the account of investments in associates and joint ventures. - Cases in which accounting for investments in associates and joint ventures using the equity method is not used. - How to treat impairment losses on investments in associates and joint ventures. - How to handle the investing company's share of the investee company's losses. -What are the Disclosures required by IAS 28	Week6
4/11/2025	IFRS10-Consolidated Financial Statements Determine the scope covered by IFRS 10. - Identify the accounting treatment requirements for business consolidation. - Present the accounting procedures for preparing consolidated financial statements in accordance with IFRS 10. -Clarify the accounting treatment requirements for non-controlling interest. - Cases where the parent company's loss of control over the subsidiary. -Explain how to prepare the consolidated financial statements during the periods following the acquisition	Week7
11/11/2025	IAS 27-Separate Financial Statements Identify the main objectives of IAS 27- Separate financial statements. - explain the accounting treatment of investments in subsidiaries,	Week8

	<p>joint ventures and associates when the parent company prepares its separate financial statements.</p> <p>-Stating the accounting treatment of returns on investments in subsidiaries in separate financial statements.</p> <p>-Present the disclosures required by IAS 27 « separate Financial Statements</p>	
18/11/2025	<p>IFRS11-Joint Arrangements Introduction,-Objectives , Key definitions, Scope, Types of joint arrangement, Financial statements of parties to a joint arrangement</p> <p>IFRS 12-disclosure of interest in Other Entities Significant judgements and assumptions, Interests in subsidiaries</p>	Week9
25/11/2025	<p>IFRS 2 -Share Based Payment Introduction,-Objectives , Key definitions, Scope,recognition, Disclosures</p>	Week10
2/12/2025	<p>IAS 33-Earnings per Share Introduction,-Objectives , Key definitions, Scope, Measurement, Presentation requirements, Disclosure requirements</p>	Week 11
9/12/2025	<p>IFRS 4 &IFRS 17(FE) Know the objective of IFRS 17' Insurance Contracts' -State the scope of IFRS 17' - what are the requirements for separating insurance contracts. - the Level of aggregating insurance contracts. -Recognition and measurement of insurance contracts under the general model. -Disclosures required by IFRS 17.</p>	Week 12
16/12/2025	<p>IFRS 8 Segment reporting(CA) Introduction,-Objectives , Key definitions, Scope ,Operating segments , Reportable segments ,Disclosure</p>	Week 13
	Final Exam	
	Catch up exam	

الإمضاء	الإسم	اللقب	
---------	-------	-------	--

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 :

Number	Name	surname	signature
01			
02			
03			
04			
05			
06			
07			
08			
09			
10			
11			
12			
13			
14			
15			
16			
17			
18			
19			
20			
21			
22			
23			
24			
25			
26			
27			
28			
29			
30			