

**PEOPLE'S DEMOCRATIC REPUBLIC OF ALGERIA**

**MINISTRY OF HIGHER EDUCATION**

**AND SCIENTIFIC RESEARCH**

## **Compliance**

**TRAINING OFFER**

**L.M.D.**

**ACADEMIC LICENSE**

**2014 – 2015**

<b>Establishment</b>	<b>Faculty</b>	<b>Department</b>
<b>University May 8, 1945 GUELMA</b>	<b>Economics, business and management sciences</b>	<b>Management Science</b>

<b>Domain</b>	<b>Sector</b>	<b>Speciality</b>
<b>Economics, Management and Commercial Sciences</b>	<b>Financial sciences and accounting</b>	<b>Accounting and Audit</b>

[Training objectives](#)

To improve the accounting and auditing specialty at the institutional level. The training aims to develop the student to understand and carry out good accounting and auditing practices in companies, on the theoretical side as well as by bringing targeted applied studies in form of practical internship in the specialty. The most important objectives are:

- Understand the rules and principles of accounting and auditing according to the financial accounting system for all activities
- Acquire different skills to manage accounting operations, especially those that present complexities and accounting issues
- Allow the insertion of the accounting field in non-habitual activities in the teaching of accounting, such as financial institutions, insurance and public institutions....
- Understand the legal aspect and the accounting treatment in companies according to Algerian trade law
- Learn the internal control techniques and audit, whether periodic or exceptional
- Reviewing the accounting and auditing concepts and techniques according to international standards...

### **Target qualifications and skills**

- 1. The specialty allows the training of seniors in accounting and auditing with new and in-depth knowledge.**
- 2. The training aims to prepare individuals for the mastery of accounting and auditing techniques**

3. The proposed accounting and auditing specialty deals with concepts, functions and other parts of the field in particular in the integrative way at strategic and executive levels in order to prepare students to occupy important job positions in economic companies. .
4. Develop students skills, working mechanisms under high risk conditions and big transparency, exceptional effort, individual sacrifice and insightful visions.