

## Bachelor in Branch: Finance and accounting sciences

### Specialty: Accounting and auditing

Qualification of a graduate who possesses the knowledge, abilities, professional skills and scientific bases that qualify him/her to perform accounting work in all its fields (financial accounting, auditing and taxation, management accounting, costs and accounting information systems) in accordance with local and international accounting and auditing standards

Field	Branch	Speciality
Business economics and management sciences	<b><i>Finance and accounting Sciences</i></b>	<b>Accounting and auditing</b>

#### First Semester

Teaching unit	Matter	Credit	Coefficient	Course	TD	Practical Work	HV/W
Fundamental Unit	financial accounting 1	6	3	3	1.30		4.30
	micro-economy1	6	3	3	1.30		4.30
	introduction to economy	6	3	3	1.30		4.30
Methodological unit	Statistics 1	5	3	3	1.30		4.30
	Mathematics 1	4	2	1.30	1.30		3
Discovery unit	Introduction to the sociology of organisations	1	1	1.30			1.30
	Introduction to law	1	1	1.30			1.30
Transversale Unit	English language	1	1		1.30		1.30

## Second Semester 2

Teaching unit	Matter	Credit	Coefficient	Courses	TD	Practical Work	Volume (hour)
Fundamental Unit	financial accounting 2	6	3	3	1.30		4.30
	micro economy 2	4	2	1.30	1.30		3
	Entreprise's economy	4	2	1.30	1.30		3
	Economic's History thought	4	2	1.30	1.30		3
Methodological unit	Statistics 2	5	3	3	1.30		4.30
	Mathematics 2	4	2	1.30	1.30		3
Discovery unit	Computing1	1	1			1.30	1.30
	Commercial law	1	1	1.30			1.30
Transversale Unit	English language	1	1		1.30		1.30

## Third Semester

Teaching unit	Matter	Credit	Coefficient C	TD	TP	HV
Fundamental Unit	Analytical	6	2	1.30	1.30	3
	Accounting					
	Entreprise's management	6	2	1.30	1.30	3
	Macro economy 1	5	2	1.30	1.30	3
Methodological unit	statistics 3	3	2	1.30	1.30	3
	Financial entreprise	3	2	1.30	1.30	3
Methodological unit	Methodology	3	1	1.30		1.30
Discovery unit	Computing 2	1	2	1.30	1.30	3

Teaching unit	Matter	Credit	Coefficient	C	TD	TP	HV
Transversale Unit	Monetary economy and capital markets	2	2	1.30	1.30		3
	English language 3	1	1		1.30		1.30

#### Fourth semester

Teaching unit	Matter	Credit	Coefficient	C	TD	TP	HV
Fundamental Unit	Enterprise's economy	5	2	1.30	1.30		3
	Macro economy 2	5	2	1.30	1.30		3
	financial mathematics	5	2	1.30	1.30		3
	international accounting standards	5	2	1.30	1.30		3
Methodological unit	Public Finance	5	2	1.30	1.30		3
Discovery unit	Computing 3	3	2	1.30		1.30	3
Transversale Unit	Corruption and work ethics	2	1	1.30			1.30

### Fifth semester

Teaching unit	Matter	Credit	Coefficient	C	TD	TP	HV
Fundamental Unit	Advanced financial accounting 1	6	2	1.30	1.30		3
	Enterprise's accounting	6	2	1.30	1.30		3
	international auditing standards	6	2	1.30	1.30		3
Methodological unit	local auditing standards	5	1	1.30			1.30
	internal control system	4	1	1.30			1.30
Discovery unit	Bankruptcy and judicial settlement	2	1	1.30			1.30
Transversale Unit	English language	1	1		1.30		1.30

### Six Semester

Teaching unit	Matter	Credit	Coefficient	C	TD	TP	HV
Fundamental Unit	Advanced	6	2	1.30	1.30		3

Teaching unit	Matter	Credit	Coefficient	C	TD	TP	HV
	financial accounting 2						
	Financial management	6	2	1.30	1.30		3
	Financial audit	6	2	1.30	1.30		3
<b>Methodological unit</b>	public accounting	2	1	1.30			1.30
	Budget	3	2	1.30	1.30		3
	Internship report	4	1				
Discovery unit	Business Law	2	1	1.30			1.30
Transversale Unit	English language	1	1		1.30		1.30