

Course Syllabus			
Course : Advanced Corporate Accounting 2			
Field	Economics, Management & Commercial Sciences	Branche	Finance & Accounting
Speciality	Accounting and Finance	Level	Master 1
Semester	Second	Academic year	2025-2026
Introducing the Course			
Course Name	Advanced Corporate Accounting 2	Learning Unit	Fundamental
Credit	4	Coefficient	2
Weekly Total Hours	3H	Lecture (hours per week)	1h 30min
		Tutorial Sessions (hours per week)	1h 30min
Course Instructor			
Full Name	Dafri Rima	Academic Rank	Lecturer Class B
Office Number	14	Email	dafri.r@centre-univ-mila.dz
Office Hours	Tuesday, 11:00 a.m. – 12:30 Tuesday, 2:00 p.m. – 3:30 p.m	Class Time and Location	Wednesday at 8:00 a.m., Lecture Hall 7.
Course Description			
Prerequisite Knowledge	The student must be familiar with the knowledge and competencies related to Advanced Corporate Accounting 1, Accounting Theory, selected International Financial Reporting Standards (IFRS), and Corporate Accounting.		
General Objective of the Course	This course aims to provide fundamental training in advanced corporate accounting related to business conglomerates.		
Learning Objectives (Skills to be Achieved)	<p>By the end of this course, the student will be proficient in the accounting transactions of conglomerates, including:</p> <ul style="list-style-type: none"> • Understanding the processes of account consolidation; • Managing the reprocessing procedures related to account aggregation; • Identifying and handling the accounting treatment of intra-group transactions; • Determining the consolidation difference; • Preparing and presenting consolidated financial statements. 		

Course Content							
Chapter One	<ul style="list-style-type: none"> Introduction to the Account Consolidation Process Determining the Scope of Consolidation (control, influence, interest) Accounting Treatment of Consolidation Methods (full consolidation, proportional consolidation, equity method) 						
Chapter Two	<ul style="list-style-type: none"> Reprocessing Procedures Related to Account Consolidation Elimination of Intercompany Transactions and Intra-Group Results 						
Chapter 3	<ul style="list-style-type: none"> Determination of the Consolidation Difference Presentation of Consolidated Financial Statements 						
Evaluation Method							
الوزن النسبي للتقييم	العلامة	التقييم بالنسبة المئوية					
Assessment	Score	Weight %					
Exam	20/20	Lecture Weight	60%				
Partial Exam 1	6	Tutorial	30%				
Partial Exam 2	6		30%				
Homework	3	Sessions	15%				
Participation (in Class/ Online)	3	Weight	15%				
Attendance	2		10%				
<p>The course is delivered through lectures and tutorials, and it is assessed via an exam and continuous assessment. The final course grade is calculated based on the weighted contribution of lectures and tutorials.</p> <table border="1" style="width: 100%; border-collapse: collapse;"> <tr> <td style="width: 30%;">Final Course Grade</td> <td>Lecture Score x 0.6 + Tutorial/Practical Score x 0.4</td> </tr> <tr> <td><i>Moy.M</i></td> <td><i>=(Note Ex * 0.6) + (Note Td * 0.4)</i></td> </tr> </table>				Final Course Grade	Lecture Score x 0.6 + Tutorial/Practical Score x 0.4	<i>Moy.M</i>	<i>=(Note Ex * 0.6) + (Note Td * 0.4)</i>
Final Course Grade	Lecture Score x 0.6 + Tutorial/Practical Score x 0.4						
<i>Moy.M</i>	<i>=(Note Ex * 0.6) + (Note Td * 0.4)</i>						
Recommended References							
Fundamental References :							
Publisher and Year	Author	Tile					
دار النشر الجامعي الجديد، تلمسان، الجزائر، 2020.	خمقاني بدر الزمان	محاسبة الشركات المعقدة مدعمة بتمارين ومسائل محلولة					
Les éditions du Sahel, 2013	Boubir Djelloul	Consolidation des comptes comparatifs SCF-IFRS, comptes combinés, consolidation fiscale					
Les éditions du Sahel, 2016	Boubir Djelloul	50 cas pratiques en SCF et IAS-IFRS. Collection comptabilité Financière, Algérie.					
Editions JFD, CANADA.	Dubé. M	Normes comptables IFRS – Fiches techniques					
Other Supporting References							
The Algerian Commercial Code							
Expected Schedule of the Course Program							

Week	Lecture Content	Date
Week 1	Course Introduction	January 28, 2026
Week 2	Introduction to Account Consolidation Part 1	February 4, 2026
Week 3	Introduction to Account Consolidation Part 2	February 11, 2026
Week 4	Determining the Scope of Consolidation (Control, Influence, Interest) Part 1	February 18, 2026
Week 5	Determining the Scope of Consolidation (Control, Influence, Interest) Part 2	February 25, 2026
Week 6	Accounting Treatment of Consolidation Methods (Full, Proportional, Equity) Part 1	March 4, 2026
Week 7	Accounting Treatment of Consolidation Methods (Full, Proportional, Equity) Part 2	March 11, 2026
Week 8	Reprocessing Procedures Related to Account Consolidation	March 18, 2026
Week 9	Elimination of Intercompany Transactions and Intra-Group Results	April 8, 2026
Week 10	Determination of the Consolidation Difference	April 15, 2026
Week 11	Presentation of Consolidated Financial Statements	April 22, 2026
	End-of-Semester Exam	To be scheduled by the administration
	Make-up Exam	To be scheduled by the administration
Important Note: Once the course guide is approved at the beginning of each semester, it will be published on the official website of the university.		