

UPES

Faculté Privée des Sciences de Gestion et de

la Technologie



Licence in Management : Accounting

Semester 1

| N° | UNIT | CODE | | COURSE | Teaching Methodology | | | | ECTS | | Coefficient | | Assessment Mode | |
|--------------|--------------------------------|--------|----------|---------------------------|----------------------|------------|---|---|-----------|-----------|-------------|-----------|-----------------|----|
| | | | | | L | T | P | I | ECU E | UE | ECU E | UE | CA | MS |
| 1 | Management principles | UEF110 | ECUEF111 | Management principles 1 | 42 | 21 | | | 5 | 5 | 2.5 | 2.5 | | X |
| 2 | Accounting | UEF120 | ECUEF121 | Financial Accounting I | 42 | 21 | | | 5 | 5 | 2.5 | 2.5 | | X |
| 3 | Principles of economics | UEF130 | ECUEF131 | Microeconomics | 42 | 21 | | | 5 | 5 | 2.5 | 2.5 | | X |
| 4 | Mathematics | UEF140 | UCUEF141 | Mathematics 1 | 42 | 21 | | | 5 | 5 | 2.5 | 2.5 | | X |
| 5 | Financial Law and Calculations | UEF150 | UCUEF151 | Introduction to Law | 42 | | | | 2 | 5 | 1 | 2.5 | | X |
| | | | UCUEF152 | Financial Mathematics | 21 | 21 | | | 3 | | 1.5 | | | |
| 6 | Language and IT | UET110 | ECUET111 | Business English | 21 | | | | 2 | 5 | 1 | 2.5 | | X |
| | | | ECUET112 | Introduction to computers | 21 | | | | 3 | | 1.5 | | | |
| TOTAL | | | | | 273 | 105 | | | 30 | 30 | 15 | 15 | | |

L: Lecture; T: Tutorial; P: Pratical Work; I: Integrated course; CA: Continuous Assessment; MS: Mixed System

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| | | | | | L | T | P | I | ECU E | UE | ECU E | UE | CA | MS |
| 1 | Management principles | UEF210 | ECUEF211 | Management principles 1 | 42 | 21 | | | 5 | 5 | 2,5 | 2,5 | | X |
| 2 | Accounting | UEF220 | ECUEF221 | Financial Accounting II | 42 | 21 | | | 5 | 5 | 2.5 | 2.5 | | X |
| 3 | Mathematics | UEF230 | ECUEF231 | Mathematics 2 | 42 | 21 | | | 5 | 5 | 2,5 | 2,5 | | X |
| 4 | Statistics | UEF240 | ECUEF241 | Descriptive Statistics and Probability Calculations | 42 | 21 | | | 5 | 5 | 2,5 | 2,5 | | X |
| 5 | Macroeconomics and Law | UE250 | ECUEF251 | Macroeconomics | 42 | | | | 3 | 5 | 1.5 | 2.5 | | X |
| | | | ECUEF252 | Commercial Company Law | 42 | | | | 2 | | 1 | | | |
| 6 | Language and IT | UET210 | ECUET211 | Business English | 21 | | | | 2 | 5 | 1 | 2.5 | | X |
| | | | ECUET212 | Website design | 21 | | | | 3 | | 1.5 | | | |
| TOTAL | | | | | 294 | 84 | | | 30 | 30 | 15 | 15 | | |

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| | | | | | L | T | P | I | ECUE | UE | ECUE | UE | CA | MS |
| 1 | Accounting | UEF310 | ECUEF311 | Intermediate accounting 1 | 42 | 21 | | | 5 | 5 | 2.5 | 2.5 | | X |
| 2 | Management accounting | UEF320 | ECUEF321 | Management accounting | 42 | 21 | | | 5 | 5 | 2.5 | 2.5 | | X |
| 3 | Taxation | UEF330 | ECUEF331 | PIT/CIT | 42 | 21 | | | 5 | 5 | 2.5 | 2.5 | | X |
| 4 | Practical Activity | UEF340 | UEF341 | Professional conferences | 21 | | | | 5 | 5 | 2.5 | 2.5 | X | |
| 5 | Language & soft skills | UET310 | ECUET311 | Business English | 21 | | | | 2 | 5 | 1 | 2.5 | | X |
| | | | ECUET312 | Entrepreneurial culture | 21 | | | | 3 | | 1.5 | | | |
| 6 | Optional units | UEO310 | ECUEO311 | Financial analysis of companies | 42 | 21 | | | 3 | 5 | 1,5 | 2.5 | | X |
| | | | ECUEO312 | Sector Accounting | 42 | 21 | | | 2 | | 1 | | | |
| TOTAL | | | | | 273 | 105 | | | 30 | 30 | 15 | 15 | | |

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| | | | | | L | T | P | I | ECUE | UE | ECUE | UE | CA | MS |
| 1 | Accounting | UEF310 | ECUEF311 | Intermediate accounting 2 | 42 | 21 | | | 5 | 5 | 2.5 | 2.5 | | X |
| 2 | Internal control | UEF320 | ECUEF321 | Internal control | 42 | 21 | | | 5 | 5 | 2.5 | 2.5 | | X |
| 3 | Taxation | UEF330 | ECUEF331 | VAT and consumer law | 42 | 21 | | | 5 | 5 | 2.5 | 2.5 | | X |
| 4 | Practical Activity | UEF340 | ECUEF341 | Methodology for Writing an Internship Report | 21 | | | | 5 | 5 | 2.5 | 2.5 | X | |
| 5 | Language & soft skills | UET310 | ECUET311 | Corporate communication | 21 | | | | 2 | 5 | 1 | 2.5 | | X |
| | | | ECUET312 | Development of the business plan | 21 | | | | 3 | | 1.5 | | | |
| 6 | Optional units | UEO310 | ECUEO311 | Registration fee and tax benefits | 42 | 21 | | | 3 | 5 | 1.5 | 2.5 | | X |
| | | | ECUEO312 | Financial analysis | 42 | 21 | | | 2 | | 1 | | | |
| TOTAL | | | | | 273 | 105 | | | 30 | 30 | 15 | 15 | | |

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|-------|-------------------------------------|--------|----------|-----------------------------------------------------------|----------------------|-----|---|---|------|----|-------------|-----|-----------------|----|
| | | | | | L | T | P | I | ECUE | UE | ECUE | UE | CA | MS |
| 1 | Accounting | UEF510 | ECUEF511 | Advanced accounting | 42 | 21 | | | 6 | 6 | 3 | 3 | | X |
| 2 | Conceptual framework for accounting | UEF520 | ECUEF521 | Conceptual framework and financial statement presentation | 42 | 21 | | | 5 | 5 | 2.5 | 2.5 | | X |
| 3 | Management control | UEF530 | ECUEF531 | Management control | 42 | 21 | | | 5 | 5 | 2.5 | 2.5 | | X |
| 4 | Practical Activities | UEF541 | ECUEF541 | Accounting case studies | 42 | | | | 5 | 5 | 2.5 | 2.5 | X | |
| 5 | Language & soft skills | UET510 | ECUET511 | Accounting and financial English | 21 | | | | 2 | 5 | 1 | 2.5 | | X |
| | | | ECUET512 | Project management | 21 | | | | 3 | | 1.5 | | | |
| 6 | Optional units | UEO510 | ECUEO511 | Group cash management | 42 | 21 | | | 2 | 4 | 1 | 2 | | X |
| | | | ECUEO512 | Group accounting | 42 | 21 | | | 2 | | 1 | | | |
| TOTAL | | | | | 252 | 105 | | | 30 | 30 | 15 | 15 | | |

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|-------|--------------------------|--------|----------|--------------------------------|----------------------|----|---|---|------|----|-------------|-----|-----------------|----|
| | | | | | L | T | P | I | ECUE | UE | ECUE | UE | CA | MS |
| 1 | International accounting | UEF610 | ECUEF611 | International accounting: IFRS | 42 | 21 | | | 6 | 6 | 3 | 3 | | X |
| 2 | Audit | UEF620 | ECUEF621 | Audit | 42 | 21 | | | 5 | 5 | 2.5 | 2.5 | | X |
| 3 | Finance | UEF630 | ECUEF631 | Financial decisions | 42 | 21 | | | 5 | 5 | 2.5 | 2.5 | | X |
| 4 | Practical Activities | UEF640 | ECUEF641 | End of study project | | | | | 5 | 5 | 2.5 | 2.5 | | X |
| 5 | Language & soft skills | UET610 | ECUET611 | Financial English | 21 | | | | 2 | 5 | 1 | 2.5 | | X |
| | | | ECUET612 | Introduction to Big Data | 21 | | | | 3 | | 1.5 | | | |
| 6 | Optional units | UEO610 | ECUEO611 | ERP | 42 | | | | 2 | 4 | 1 | 2 | | X |
| | | | ECUEO612 | Audit of information systems | 42 | 21 | | | 2 | | 1 | | | |
| TOTAL | | | | | 294 | 84 | | | 30 | 30 | 15 | 15 | | |