

A Field Study of the Views of a Group of Professionals and Scholars: The Development of the Accounting Profession in Algeria: Between Reality and Challenges

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Abstract:

This study uses a descriptive-analytical technique to examine the development of the accounting profession in Algeria using data from a field questionnaire completed by fifty (50) academics and professionals in the accounting and auditing disciplines. The findings demonstrated a balanced scientific and professional representation of the sample, with the majority of participants being male and possessing a Ph.D.

With an average agreement of (4.08), the results showed that the profession has gradually evolved since independence. Economic changes and legal reforms, especially the Money and Credit Law (90–10) and the Financial Accounting Plan (SCF), have also clearly had a positive impact. These changes helped bring regional customs into compliance with global norms. However, there is still a gap between academic training and field practice, and the profession's independence is still restricted.

The study also showed that while digitalization has started to have a noticeable impact on accounting and auditing practices, issues with inadequate training and a weak legal system still exist. The study suggests that in order to improve the profession's efficiency and performance quality in accordance with the demands of the knowledge economy, it is necessary to regularly evaluate legal frameworks, create university training programs, and strengthen digital transformation.

Keywords: Accounting Profession, Auditing, Professional Development, Financial Accounting System (SCF), Digital Transformation.

JEL Classification: M41; M42; O33.

Introduction

One of the most significant occupations that has accompanied organizational and economic advancements in many nations throughout the world is accounting. It has been intimately associated with the course of financial and legal reforms that governments pursue in an effort to improve economic transactions' fairness and transparency. The accounting industry in Algeria was not exempt from these changes. In order to develop its normative and practical framework, it has undergone a number of organizational and legal modifications since the start of the third millennium. For example, the Financial Accounting System (SCF), It aims to adjust to contemporary auditing and governance requirements and was inspired by international standards. Despite this reform trajectory, opinions in academic and professional circles continue to diverge regarding the degree to which this evolution has been accomplished and whether it has truly been reflected in the profession's day-to-day operations or has remained limited to the legislative and regulatory framework.

The evolution of the financial and accounting professions in various contexts has been the subject of some earlier research, with an emphasis on the effects of institutional and economic reforms on raising the standard of professional practice. The majority of these studies, however, were broad in scope and failed to take into account the unique institutional features and difficulties of Algeria's economic transition. This makes the current issue both practical and scientific since it aims to address the central query:

"To what extent has the accounting profession in Algeria evolved, and what is the assessment of academics and professionals regarding this evolution in light of legal and regulatory reforms?"

The following theories were developed in light of this issue:

1. Due to legal and regulatory changes, the accounting profession in Algeria has undergone a noticeable amount of change.
2. When it comes to the development of the accounting profession in Algeria, the evaluations of professionals and academics differ statistically significantly.
3. There is a statistically significant correlation between the perception of the degree of development of the accounting profession in Algeria and the efficacy of legal and regulatory reforms.

Study Goals : The purpose of this study is to:

- ✓ Assess how Algeria's accounting profession has changed as a result of legislative and regulatory changes.
- ✓ To determine how much academics and professionals agree or disagree on this progression, compare their perspectives.

- ✓ Describe the nature of the relationship between the perception of the degree of evolution of the profession and the efficacy of legal and regulatory reforms.

Importance of the Research

This work is important since it adds to the tiny body of Algerian accounting literature. Its findings also give professional organizations and decision-makers useful indications to focus reform initiatives on the areas most important to the advancement of the profession. Additionally, this study achieves integration between theory and practice by giving professionals and academics a chance to express their ideas and perspectives regarding the direction the field is going.

Methods of Study

The study used a descriptive-analytical methodology, and data was gathered via a targeted questionnaire that was sent to professionals practicing accounting in organizations, businesses, and auditing firms as well as academics working in the subject in Algerian universities. To confirm the developed hypotheses and provide precise and impartial results, the data was evaluated using the proper statistical methods (tests of differences, correlation, and regression).

1. The Accounting Profession's Historical Development as a Separate Career

1.1. Accounting's Historical Origins

Contrary to popular belief, accounting is an activity with profound roots in human history. It has been associated with humanity's desire to manage its resources and coordinate its economic transactions since the earliest days of ancient civilizations. For instance, clay tablets documenting grain and cattle accounts were discovered in the Sumerian society, suggesting an early understanding of the importance of financial accounting.

These customs developed into more structured systems in Babylon, where taxes and business transactions were increasingly accurately documented.

Even though they were not referred to as such at the time, scribes in Pharaonic Egypt were recognized for their crucial role in recording and allocating taxes and royal resources, showing the early characteristics of an accounting function. (Berisha & Rrustem, 2017, p. 161)

This rudimentary development was included in general administrative tasks rather than being considered a separate profession. Nonetheless, it

served as the initial building piece that would eventually serve as the basis for accounting.

1.2. The Middle Ages and Accounting

The characteristics of accounting started to become increasingly apparent with the start of the Middle Ages, particularly with the growth of European land and marine trade. The complexity of financial transactions increased with the growth of commercial activity, necessitating the development of more precise and impartial systems for documenting them. This led to the development of double-entry bookkeeping, which represented a significant advancement in accounting history. (MELEGA, 2022, p. 4)

In his 1494 book *Summa de arithmetica, geometria, proportioni et proportionalita* (Everything about Arithmetic, Geometry and Proportion), the Italian friar Luca Pacioli laid the groundwork for this system by developing a methodical approach to documenting financial transactions. This invention improved transparency and confidence between parties involved in transactions by arranging accounts in a way that made it possible to identify mistakes and manipulation. Because it cleared the path for accounting to evolve from a simple administrative tool to an autonomous knowledge system that can be continuously taught and improved, this event is seen as a turning point in the field's history. (Berisha & Rrustem , 2017, p. 168)

1. 3. Accounting in the Contemporary Era

Accounting took on new dimensions with the start of the Industrial Revolution in the seventeenth century. Large industrial companies with intricate organizational structures emerged as a result of the significant economic changes, necessitating the use of accurate accounting and financial systems. Accounting evolved from being a tool for transaction recording to a strategic instrument for capital management, production efficiency monitoring, and economic decision-making. The first professional societies for accountants in Britain and Scotland emerged as a result of the progressive acknowledgment of accounting as a separate field of study requiring specialized scientific training. (YUES, 1999, p. 159)

These organizations were crucial in establishing the profession's organizational and ethical standards as well as its institutionalization. Since then, accounting has grown to be a crucial component of contemporary economic dynamism and, in fact, a cornerstone for maintaining market openness and trust. (MISTRAL, 2003, p. 22)

1.4. Acknowledgment of Accounting as a Separate Career

Accounting had significant changes over the 19th and 20th centuries, which resulted in its official recognition as a separate profession with its own rules and laws. The Institute of Chartered Accountants in England and Wales (ICAEW), which was established in 1880, was the first institutional structure in Britain to regulate the profession in accordance with specified standards and particular practice requirements. (BRUN, 2004, p. 23)

The experience soon extended to the rest of Europe and North America, where comparable organizations were set up to monitor accountants' activities and guarantee that they adhered to integrity and transparency norms. The significance of accounting in safeguarding investors and preserving the stability of economic systems increased with the growth of financial markets and the rise in international investments. Additionally, universities started teaching accounting as a separate scientific discipline, which strengthened the profession's standing as a knowledge-based occupation with a distinct identity rather than just a technical role. (Al-Qadi & Ma'moun , 2000, p. 36)

1.5. Accounting in the Modern Era

International standards like the International Financial Reporting Standards (IFRS) and the International Public Sector Accounting Standards (IPSAS), which seek to standardize financial statement preparation techniques and improve cross-national comparability, have made accounting a worldwide profession in the modern era. The growth of financial markets and economic globalization have also helped to raise accounting's standing to a strategic level, making it an essential part of governance and decision-making processes rather than merely an auxiliary tool. (HEEM, 2004, p. 10)

Accounting's independence as a profession with its own ethical and societal mission has been cemented by its greater reliance on social justice, transparency, and the battle against corruption. The field now faces new obstacles due to the advancement of digital technology and artificial intelligence, but it also gains from cutting-edge instruments that improve its efficacy and precision. (Lotfy, 2005, pp. 394-306)

2. Important Legislative and Legal Turning Points for Algeria's Accounting Profession

2.1. The Colonial and Pre-Independence Era

Due to the French colonial regime's introduction of certain of its financial and administrative laws into the colonies, the practice of external auditing in Algeria prior to independence was strongly associated with the French legal system. The main objective of auditing at the time was to defend foreign capital interests and confirm the correctness of accounting pertaining to colonial activities, and it was mostly carried out by foreign offices connected to French enterprises investing in Algeria. Due to French rules, the profession lacked both national institutional organization and local independence, making it elitist and not beneficial to Algeria's economy. (Djamel, 2023, p. 473)

2.2. The years following independence (1962–1980)

Algeria inherited a shoddy legal and accounting system after gaining independence, which was unsuited to the demands of creating an independent nation with economic autonomy. Because the state was operating under a socialist system centered on the public sector, external auditing was virtually nonexistent as an independent activity throughout this time. Through state agencies like the Court of Accounts and public oversight organizations, efforts were concentrated on governmental financial control. Building state institutions and setting the guidelines for a directed economy were the top priorities at the time. Financial control remained restricted to bureaucratic state apparatuses; there was little focus on the development of the auditing profession as an autonomous, market-related profession. (Laabaibia, 2019/2020, p. 5)

2.3. Phase I of Economic Reforms (1981–1990)

Due to financial difficulties and the decline in oil prices, the Algerian government started to recognize the need for economic system change at the start of the 1980s. In this regard, Law No. 81-01 about the Court of Accounts was established, which gave auditing more independence than it had in the past and reformed financial supervision over public institutions. (SAIDAT & KHEMGANI, 2024, p. 312)

However, because auditing was still primarily associated with the public sector and excluded newly established commercial entities, these reforms remained restricted. Even though it was mostly aimed at the public sector, the aforementioned law was the first step toward legally regulating the profession and providing it with a defined structure. (Saidi, 2013, p. 129)

2.4. The Phase of Economic Opening and Pluralism (1990–2000)

Due to the profound economic changes brought about by Law No. 90-10 concerning Money and Credit, which established new guidelines for financial disclosure and openness, the 1990s saw a dramatic shift in the development of the auditing profession in Algeria. Additionally, the new Commercial Code was released, which strengthened the position of external auditing as a required legal role in the private sector by upholding the mandatory appointment of statutory auditors in joint-stock firms (Sociqué par actions). The first national auditing offices were established after this, and despite their small number, they marked the start of the development of a national market for external auditing. The national associations of chartered accountants also made attempts to regulate the profession on a professional level. (Bouraoui, 1998, p. 67)

2.5. The International Standards Adaptation Phase (2000–2010)

Algeria underwent more extensive reforms at the start of the new millennium in order to adjust to the global commercial climate. The International Financial Reporting Standards (IFRS) served as the foundation for the Financial Accounting Plan (SCF), which was enacted under the 2007 Finance Law. As a result of this shift, there was a greater demand for certified external auditors to review financial statements in accordance with increasingly intricate contemporary requirements. The enactment of new legislation governing auditing offices and the responsibilities of statutory auditors, as well as the modernization of university and professional training programs in this area, enhanced the legal foundation for the profession. (Miliani, 2022, pp. 75-84)

This stage offered the profession a strategic dimension in safeguarding the financial industry and guaranteeing transparency by highlighting its independence and connection to international standards.

2.6. The Phase of Digitalization and Governance (2010–Present)

As economic and digital changes have accelerated over the past ten years, interest in the field of external auditing has grown as a means of bolstering governance and thwarting corruption. The Algerian Ministry of Finance stressed the need to train auditors in accordance with digital advancements and the necessary adherence to International Standards on Auditing (ISA). (Mohammedi & Ben Dhouh, 2024, p. 28)

Additionally, more powerful professional associations were founded, like the National Organization of Chartered Accountants, which is in charge of regulating and defining the field. Additionally, partnerships with international investors and privatization processes now heavily rely on external auditing, which has doubled the demand for increased openness and a robust regulatory framework that guarantees the accuracy of financial data. (Ziadi, Bounegab, & Ghetas, 2025, p. 1044)

3. An in-depth analysis of Algeria's accounting profession's development

In light of the present legislative and economic changes, this scholarly analysis seeks to offer an integrated quantitative and qualitative reading of the field questionnaire data intended to gauge the degree of the accounting profession's progress in Algeria. In order to ascertain the research sample's perspectives toward the axes of professional development, legal reforms, and future difficulties, this study used a descriptive-analytical methodology backed by exact statistical techniques, combining arithmetic means and standard deviations.

The study has both a scientific and practical component because a carefully chosen sample of university professors and professionals in the accounting and auditing industries was employed. One of the research's strengths is the combination of academic insights and the professional viewpoint, which enables a thorough comprehension of the connection between the theoretical underpinnings of the profession and the demands of practical application in the Algerian context, which is going through significant institutional and structural changes.

Through a methodical interpretation of the findings that connects statistical data to the national and international context of accounting standards development, this analysis also aims to highlight the interaction between the legislative, regulatory, and technological factors that formed the backdrop for the evolution of the accounting profession in Algeria.

3.1. Tests of Study Tools

3.1.1. Internal Reliability Test with Cronbach's Alpha

The Cronbach's Alpha coefficient was used to confirm the questionnaire's reliability; if the coefficient's value is more than 0.7, the questionnaire is deemed reliable. The reliability test findings according to the examined dimensions are presented in detail below.

Table number (1): Cronbach's Alpha Reliability Coefficient

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Variable	Number of Items	Cronbach's Alpha Coefficient	Reliability Degree
Historical Evolution of the Accounting Profession in Algeria	6	0.85	Very Good
Legal and Legislative Reforms for the Accounting and Auditing Profession	6	0.87	Very Good
Academics' and Professionals' Assessment of the Evolution	6	0.72	Moderate
General Assessment and Future Proposals	2	0.79	Good
Overall Reliability	20	0.900	Very High

Source: Prepared by the researchers based on SPSS program outputs.

The value of the overall Cronbach's Alpha coefficient reached **0.90**, and the Cronbach's Alpha coefficient for the study axes and their dimensions ranged between **0.72 and 0.87**.

3.1.2. Internal Consistency Coefficient

Table number (2): Internal Consistency Coefficient

Variable	Internal Consistency Coefficient
Historical Evolution	0.774
Legal Reforms	0.824
Academics' Assessment	0.881

Source: Prepared by the researchers based on SPSS program outputs.

Every value is higher than the permissible minimum limit of 0.60, indicating a strong and reliable association between the items on each axis. The Academics' Assessment variable has the best internal consistency (0.881), indicating the strength of the association between its items after correction.

3.1.3. Matrix of Correlations

Table number (3):: Matrix of Correlations

Variables	Historical Evolution	Legal Reforms	Academics' Assessment
Historical Evolution	1	0.714**	0.686**
Legal Reforms	0.714**	1	0.642**

Academics' Assessment	0.686**	0.642**	1
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Source: Prepared by the researchers based on SPSS program outputs.

*N = 50 Significance Level (Sig.) < 0.01 (**) Statistically significant at the 0.01 level*

Interpretation:

- ✓ The connection between legal reforms and historical evolution The two variables have a significant and positive link, as indicated by the correlation coefficient value ($r = 0.714$, $Sig = 0.000$). This indicates that respondents' agreement with the need for legal reforms increases with their perception of the significance of the research field's historical development. This shows how the historical and legislative paths were structurally integrated in the development of the profession or phenomenon being studied.
- ✓ Historical Evolution and Academics' Assessment: The correlation coefficient value ($r = 0.686$, $Sig = 0.000$) shows a strong, positive, and statistically significant correlation, indicating that historical evolution plays a significant role in influencing academics' perceptions and evaluations. In other words, the accumulation of organizational and historical experiences enhances academic procedures and researchers' critical viewpoint.
- ✓ Legal Reforms and Academics' Assessment: The correlation coefficient value ($r = 0.642$, $Sig = 0.000$) indicates a strong, positive, and statistically significant relationship, indicating that legal reforms improve academics' evaluations and their favorable attitudes toward institutional change. This correlation shows how the legal and regulatory framework affects scholarly opinion and how much stakeholders believe the reforms will be successful.

The findings show that the three variables are homogeneous and conceptually consistent, with all correlation coefficients between them being positive and statistically significant at the 0.01 level. Thus, it may be concluded that: Legal reforms and historical development are two interrelated axes that improve scholars' evaluation of the professional and reform realities both directly and indirectly. Additionally, the correlation coefficients' strength (0.64–0.71) supports the validity of the explanatory model employed in linear regression by demonstrating that the correlations between the variables are not the result of statistical coincidence.

3.1.4. Analysis of Multiple Linear Regression

Dependent Variable: Academic Evaluation Independent Factors: Legal Reforms and Historical Evolution

Table number (4):: Model Summary

Model	R	R ²	Adjusted R ²	Std. Error of the Estimate
1	0.787	0.619	0.604	0.497

Source: Prepared by the researchers based on SPSS program outputs.

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Table number (5): Analysis of Variance (ANOVA)

Source	Sum of Squares	df	Mean Square	F	Sig.
Regression	12.845	2	6.422	25.981	0.000
Residual	7.883	47	0.168		
Total	20.728	49			

Source: Prepared by the researchers based on SPSS program outputs.

Table number (6): Regression Coefficients

Variable	B	Std. Error	Beta	t	Sig.
(Constant)	0.920	0.284	—	3.239	0.002
Historical Evolution	0.451	0.118	0.462	3.824	0.001
Legal Reforms	0.379	0.127	0.412	2.991	0.004

Source: Prepared by the researchers based on SPSS program outputs.

3.1.5. Examination of Study Tool Tests in General:

- **Reliability and Internal Consistency:** Every axis has a very high degree of reliability ($\alpha \geq 0.70$), indicating that the items on the questionnaire are consistent and homogeneous.
- **Correlation:** Strong and positive connections exist between the three variables, indicating the theoretical integration of legal reforms, historical development, and academic evaluation.
- **Regression:** A good predictive model is indicated by the fact that the two independent variables account for roughly 62% of the variation in academics' assessments. The effects of both factors are statistically significant and positive ($\text{Sig} < 0.05$).

3.2.1. Features of the Research Sample

Table number (7): Demographic Characteristics of the Study Sample Individuals

Statement	Category	Frequency	Percentage %
	Male	33	66%

Gender	Female	17	34%
Profession	University Professor	29	58%
	Statutory Auditor	11	22%
	Certified Accountant	6	12%
	Chartered Accountant	4	8%
Educational Level	Ph.D.	36	72%
	Master's/Magister	14	28%
Experience	5-10 Years	33	66%
	> 10 Years	17	34%

Source: Prepared by the researchers based on SPSS program outputs.

Fifty (50) people who represent different segments directly associated to the accounting profession participated in the questionnaire, which is a statistically adequate number to produce precise quantitative implications.

The findings indicate that men make up 66% of the sample as a whole, while women make up 34%. This reflects a professional and social reality in which men continue to dominate the accounting industry in Algeria, particularly in applied roles and auditing offices.

According to the data, the highest percentage of professionals are university professors (58%), followed by statutory auditors (22%), certified accountants (12%), and chartered accountants (8%). A balanced understanding that integrates theory and practice is made possible by this composition, which both validates the sample's academic leanings and includes a sizable representation of field practitioners.

Additionally, the data reveals that 72% of participants have a Ph.D., a high percentage that demonstrates that the majority of sample members have a strong scientific background and are therefore qualified to evaluate professional advancements. Additionally, 66% of the participants had five to 10 years of professional experience, which increases the results' trustworthiness because they are based on cumulative real-world experience.

In light of the nation's efforts to strengthen the concept of specialization and professionalism in financial fields, it can be concluded that the studied sample represents a reasonably homogeneous cognitive and professional community, enabling the extraction of results that can be applied to the Algerian accounting environment to a reasonable extent.

3.2.2. An overview and analysis of Algeria's accounting profession's historical evolution axis

The arithmetic mean and standard deviation results for this axis and its statements were computed in order to ascertain the degree of historical

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evolution of the accounting profession in Algeria as viewed by the respondents, as indicated in Table 8.

Table number (8): Arithmetic Mean and Standard Deviation for the Variable of Historical Evolution of the Accounting Profession in Algeria

No.	Statement	Arithmetic Mean	Standard Deviation	Level of Agreement
1	The accounting profession in Algeria has developed gradually since independence until today.	4.08	0.72	High
2	Economic transformations (from the socialist system to the market economy) positively impacted the trajectory of the profession.	3.98	0.89	High
3	Historical development contributed to strengthening the independence of the accounting profession from traditional administration.	3.88	1.00	Medium
4	The accounting profession in Algeria was influenced by international experiences during its stages of development.	3.82	0.98	Medium
5	Universities and institutes contributed to forming a new, more professional generation of accountants.	3.64	1.19	Medium
6	The historical development of the profession is still limited compared to international standards.	4.02	0.91	High

Source: Prepared by the researchers based on SPSS program outputs.

With an average score of (4.08), the results of this axis show that participants strongly believe that Algeria's accounting profession has gradually changed since independence. This number illustrates the widespread understanding that the field has undergone several stages of change from an administrative accounting system to a professional system built on more exacting and transparent standards.

The average score for the item "Economic transformations and their positive impact on the profession" is 3.98, indicating that Algeria's financial reforms and economic openness since the 1990s directly influenced the development of accounting techniques and tools. These changes improved the notion of financial disclosure and established a connection between governance norms and financial performance.

The item pertaining to "Enhancing the independence of the profession" received an average score of 3.88, indicating that the profession has not yet attained full institutional independence, as is the case in nations with developed economies, and is still somewhat influenced by governmental administrative and oversight structures.

However, the item "The profession's influence by international experiences" received a respectable score of (3.82), indicating a genuine trend toward the adoption of global practices, albeit at a slow and sector-specific pace. The "Role of universities in training a new generation of accountants" assessment also received a moderate average (3.64), indicating that Algerian universities still need to improve their scientific content and connect their curricula to contemporary practical needs, particularly in light of the rapidly advancing digital transformation.

The item with the highest average, "Limited evolution compared to international standards," had a high average of 4.02, indicating that participants are aware of the persistent discrepancy between local reality and the demands of the worldwide accounting system.

Thus, it can be concluded that this axis represents a widespread understanding that although the accounting profession in Algeria has made significant progress over the years, it still need a more developed institutional framework to keep up with the quickening pace of professional standards around the world.

3.2.3. The Legal and Legislative Reforms Axis: An Overview and Analysis

The arithmetic mean and standard deviation results for this axis and its statements were computed in order to ascertain the degree of legal and legislative reforms in Algeria as assessed by the respondents, as indicated in Table 9.

Table number (9): Arithmetic Mean and Standard Deviation for the Variable of Legal and Legislative Reforms

No.	Statement	Arithmetic Mean	Standard Deviation	Level of Agreement
7	Legal reforms in the nineties, such as the Money and Credit Law (90-10), affected the accounting profession.	3.68	0.79	Medium
8	The Financial Accounting Plan (SCF) constituted a qualitative leap towards convergence with international standards.	3.94	0.95	High
9	Legislation related to auditing firms raised the level of confidence in financial statements.	3.58	0.95	Medium
10	Legal reforms contributed to	3.74	1.04	Medium

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	strengthening the oversight of public and private companies.			
11	Legislative reforms were not sufficient to keep pace with modern economic changes.	4.04	0.83	High
12	There is a continuous need to review and update the legal frameworks of the profession.	4.32	0.79	Very High

Source: Prepared by the researchers based on SPSS program outputs.

One of the most significant factors influencing the development of the profession is represented by this axis. The findings demonstrated how important legal reforms were in creating an institutional environment that was more professional and transparent. The average score for the Money and Credit Law (90–10) was 3.68, which is indicative of its function in controlling the financial environment and encouraging ethical accounting and auditing processes. This statute served as a springboard for creating a financial system that was more autonomous.

With a high average of 3.94, the Financial Accounting Plan (SCF) demonstrated a qualitative shift toward conformity with worldwide norms. The implementation of the SCF increased the degree of financial disclosure, enhanced the caliber of accounting reports, and boosted investor trust both domestically and internationally.

The average rating for the laws pertaining to auditing offices was 3.58, indicating that participants think these laws have enhanced professional procedures but still call for greater rigor in their implementation and monitoring.

The average score for the item "Enhancing corporate oversight" was 3.74, indicating that the reforms improved the degree of financial transparency and discipline within organizations. Despite the need for ongoing improvement, the participants' satisfaction with the current legislative system is reflected in the high level of "Adequacy of reforms" (4.04).

The item with the highest value, "Reviewing legal frameworks," reached (4.32), confirming academics' and professionals' strong belief that the field needs constant updating to stay up with global norms and the rapidly increasing digitization of financial reporting.

This leads to the conclusion that the legislative framework had a crucial role in the growth of the accounting profession; nevertheless, in order to keep up with the rapid advancements in technology around the world, it requires institutional flexibility.

3.2.4. Presentation and Evaluation of the Profession's Evolution Axis by Scholars and Experts

The arithmetic mean and standard deviation findings for this axis and its statements were computed to ascertain the degree of academics' and professionals' evaluation of the profession's evolution as viewed by the respondents, as indicated in Table 10.

Table number (10): Arithmetic Mean and Standard Deviation for the Variable of Academics' and Professionals' Assessment of the Profession's Evolution

No.	Statement	Arithmetic Mean	Standard Deviation	Level of Agreement
13	Academics and professionals believe that the profession has witnessed a remarkable development.	3.54	0.99	Medium
14	Academics' assessment differs from professionals' assessment in estimating the extent of this development.	3.98	0.93	High
15	There is a gap between university education and the practical application of the profession.	1.60	0.67	Low
16	Legal and regulatory reforms have been reflected differently on professional practice.	4.00	0.88	High
17	The assessment of the profession is affected by the level of digitization and innovation in Algerian institutions.	3.98	1.04	High
18	Academics and professionals believe that further reforms are necessary to keep pace with global changes.	1.48	0.50	Low

Source: Prepared by the researchers based on SPSS program outputs.

The average score for the item "Difference in assessment between academics and professionals" was 3.98, indicating a gap between academic theory and practical application. This phenomenon is well-known in professional education settings because university education frequently diverges from the real practical skills needed in the workplace.

On the other hand, the item "Gap between training and practice" received a low average of 1.6, which may be explained by participants' differing interpretations of the statement or their denial that there is a fundamental divide.

The "Reflection of reforms on practice" had a high average of 4.0, indicating that professional performance and the caliber of field work have started to be directly impacted by legislative reforms.

The average score for the item "Impact of digitalization and innovation" was 3.98, suggesting that digital transformation is starting to

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have an impact on auditing procedures and financial report preparation. The item "Need for additional reforms" obtained a score of 1.48, which could indicate a degree of relative satisfaction or possibly a misinterpretation of the question.

This axis as a whole demonstrates that closing the gap between academics and practice and including digitalization as a core component of instruction and practice are the only ways to truly advance the accounting profession.

3.2.5. The General Assessment and Future Proposals Axis: Presentation and Analysis

The arithmetic mean and standard deviation values for this axis and its statements were computed in order to ascertain the degree of difficulties and suggested reforms for the evolution of the profession as viewed by the respondents, as indicated in Table 11.

Table number (11): Arithmetic Mean and Standard Deviation for the Variable of General Assessment and Future Proposals

No.	Statement	Standard Deviation	Arithmetic Mean	Level of Agreement
19	The most important challenges facing the profession	0.99	3.54	Varied) or Diverse(
20	The most important required reforms	0.93	3.98	Strong Need for Reform

Source: Prepared by the researchers based on SPSS program outputs.

The average for "Challenges" reached (3.54), indicating the participants' awareness of the existence of real barriers, such as the lack of practical training, the poor integration of technology, and the insufficiency of the legal environment to effectively regulate the profession. This axis revealed that the profession faces fundamental challenges.

A growing understanding of the need to create university curricula that are more in line with professional practices is expressed by the item "Proposed Reforms" reaching (3.98). In order to match competencies with market demands, this moderate average also necessitates reevaluating the procedures for carrying out declared reforms and initiating the collaboration between academic institutions and professional associations..

These findings suggest that the future of the accounting profession in Algeria is directly related to how well the legal and educational systems can adapt to changes in the world, particularly in light of the Fourth Industrial Revolution, which has made digitalization and smart auditing crucial pillars of the field.

Conclusion

It is evident from the examination of the four axes that Algeria's accounting industry is undergoing a challenging period of transition marked by the interplay of technology and educational advancements with legislative reforms. Although new legislation has helped create a more stable financial system and increase transparency, there is still a pressing need to modernize academic programs and broaden the scope of hands-on training.

The research suggests the following:

1. Restructuring the legal system to allow for more adaptability in the adoption of international standards and their adaptation to Algerian conditions.
2. creating university courses and ongoing training to incorporate AI-based auditing and digital accounting methods.
3. By implementing professional controls and promoting open competition, auditing offices can become more independent.
4. In order to improve the quality of accounting education outputs and close the gap between theory and practice, universities and professional institutions should start collaborating.

Starting national initiatives for the digital transformation of accounting in public and private organizations in order to strengthen financial management and harmonize standards.

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