



Democratic and Popular Republic of Algeria
Ministry of Higher Education and Scientific Research - Algeria
University of Mohammad Boudiaf - M'sila
Faculty of Economic, Commercial and Management Sciences



The University Formative Research Team PRFU:

Analysis of the impact of the Algerian accounting environment on the "quality of reports and financial statements of economic institutions in Algeria, after adopting international accounting standards (IAS/IFRS) and "(issuing Algerian standards for auditing (NAA

In partnership with :

"(Research Laboratory "Economic Strategies and Policies in Algeria (SPEA
Organise

International Scientific Colloquium on:

The Impact of the Algerian Accounting Environment on the Quality Reports and Financial Statements of Economic Institutions in Algeria

Requirements for Development and Integration of (accounting, auditing and tax) Practices

10-11 October 2023



Professor Amar BOUDELLA -Honorary president-Rector of the University

Prof . Mohamed Laid KHATIM-General supervisor-Dean of the Faculty

Dr. Rabeh TOUIRAT-President of the colloquium

Dr. Lyes CHOUBAR-President of the scientific committee

Dr. Abdelhakim BISSAR-President of the organisation committee



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Preamble of the Colloquium

Due to the rapidity of global economic transformations as result of the globalisation of economy and the development of information systems and technology, Algeria has worked to keep up with the economic openness requirements in global economic environment, by providing an appropriate accounting environment to achieve the requirements of global accounting compatibility and standardisation, strengthen the competitiveness of economic institutions in financing and attracting investments field, and ensure their continuity in the global market.

The appropriate accounting environment achieves information similarity between the economic institution and several economic agents, where the financial information contained in reports and financial statements of these institutions take a main role in rationalising several investment and financing decisions for its users, so this information must have a high level of quality, and achieve an increased level of transparency and disclosure, thus achieving the accounting governance. The fundamentals of the accounting environment in Algeria was characterised by several reforms related to the accounting system by establishing the financial accounting system through 07/11 Law, in objective to provide compliant accounting practices with the international accounting standards requirements (IAS/IFRS), and modifications have also been made on the auditing profession practices by issuing 10-01 law, and issuing Algerian standards for auditing NAA in conformity with the international standards for auditing, and working on updating and integrating the tax legislations with the financial accounting system.



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It is remarkable that these reforms were insufficient and incomplete event though 14 years have passed since their inception, the accounting profession has faced several difficulties related to keeping up and adopting more of international accounting standards, and the need for issuing Algerian accounting standards compliant to the Algerian accounting environment, however, the reforms related to auditing profession have not been completed yet, in addition to the existence of a gap between the issuance of the Algerian standards for auditing and the obligation for their application and the formation program that comes with. Also, the tax legislations contradict in many cases with the accounting rules, and the economic institutions attach great importance to the preparation and the presentation of their financial statements conformably to the tax administration demands.

Hence, the accounting environment in Algeria still not appropriate and needs to achieve a set of challenges to develop its institutional and legal environment, and does not respond to digital accounting requirements in particular and the digital economy in general.



The main problematic

Based on the above, the following main problematic can be:
What is the impact of accounting environment on the quality of reports and financial statements of economic institutions? What are the ways to develop and integrate accounting, auditing and tax practices?

Objectives of the Colloquium

- ✓ Clarifying the reality of the accounting profession in Algeria after 14 years from applying the financial accounting system (SCF) and adopting the International Accounting Standards.
- ✓ Clarifying the reality of the auditing profession in Algeria after issuing the Algerian Standards for Auditing (NAA).
- ✓ To know the reality of tax auditing and tax litigation in Algeria amidst tax law changes.
- ✓ Identifying the most important problems that hinder the integration of accounting, auditing and tax practices in Algeria.
- ✓ To contribute in determining the requirements of digital accounting, electronic auditing and digitisation of tax administration
- ✓ To provide successful international experiences in development and integration accounting, auditing and tax practices.
- ✓ To provide some recommendations that allow the appropriateness the accounting environment and ensure the quality of reports and financial statements.



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Colloquium Tracks

1 Track 1: The accounting aspect effect on the quality of reports and financial statements of economic entities

- ✓ The extent of the accountant adhesion to the rules of the financial accounting system.
- ✓ The effect of accountant's ethical aspect on the quality of financial statements.
- ✓ The effect of accountant's formative and educational aspect on the quality of financial statements.
- ✓ The role of accounting profession organising institutions in developing accounting practices.
- ✓ The financial accounting system—updating mechanisms with international standards, and proposing Algerian Accounting Standards.
- ✓ Digital accounting (its requirements, its relationship with the quality of financial statements and the accountant competence).

2 Track 2: Auditing aspect effect on the quality of financial statements of economic

- ✓ The auditor's compliance with 10-01 law and the Algerian standards for auditing.
- ✓ The auditor's limits and responsibility to assure the truthfulness and fairness of financial statements and that are free from fraud and accounting manipulation.
- ✓ The effect of auditor's ethical, formative and educational aspect on the quality of financial statements.
- ✓ Electronic auditing (its requirements, its relationship with the quality of financial statements and the auditor competence).

3 Track 3: Tax aspect effect on the quality of financial statements of economic institutions.

- ✓ The incompatibility between tax legislation and accounting rules when measuring the financial statements elements.
- ✓ The effect of tax auditor's ethical, formative and educational aspect on the quality of financial statements.
- ✓ The requirements and challenges for digitising the tax administration.
- ✓ The contribution of digitising tax administration in reducing fraud, tax evasion, administrative and financial corruption.
- ✓ The importance of digitising tax administration in achieving tax justice and reducing tax litigations.

4 Track 4: Presenting successful international experiences in providing the necessary accounting environment to ensure the quality of reports and financial statements issued by its economic institutions.

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Intended Participants

- 1 Research professors of universities and research centres.
- 2 PhD students.
- 3 Institutions charged with supervising accounting, auditing and tax, economic entities owners.

Participation Guidelines

- ✓ The necessity for the researcher to adhere to the recognized scientific and methodological principles in scientific research.
- ✓ The research must not have been previously published in a journal or presented in any other scientific event.
- ✓ The research papers must be written in Arabic, English or French, with an abstract presented in Arabic and English.
- ✓ The research papers must fall within one of the colloquium tracks.
- ✓ The number of participants in each research paper does not exceed three researchers.
- ✓ Authors should respect the template of "Research in Finance and Accounting review". The template can be downloaded from the following link:





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Important Dates

- Deadline for papers receptions: September 01st, 2023.
- Deadline for decision: September 10th, 2023.
- ü All accepted paper will be published in a special number in “Research in Finance and Accounting review” (classified C).
- Colloquium dates: October 10th –11th, 2023.
- The complete research papers should be sent within the specified deadline to the following e-mail:






accompt.msila2023@gmail.com

Participation Fees

- Teachers from the Algerian universities: 5000 DA.
- Doctoral students: 1500 DA.
- other categories: 1500 DA.
- International teachers and researchers: 150 €

Contact

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