








Curricula, Strategies, Methods, and Approaches to Accounting Education: Evidence from Algerian Universities

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ABSTRACT

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The purpose of this study is to evaluate the methodologies, strategies, and approaches used in accounting instruction at Algerian university accounting departments. The study used a quantitative descriptive technique to test the association between independence variable and dependence variable. The results of the study indicated that accounting department faculty members at Algerian institutions had a solid understanding of international education norms. The study also revealed that accounting education curricula in Algerian universities are compatible with the International Accounting Education Standards, as Algerian accounting education curricula keep up with technological advancements and equip students with skills relevant to the Algerian labor market. The study was limited to accounting faculty members from institutions in Algeria with varying academic levels. Therefore, the findings may not be generalizable to other countries or academic disciplines. Future research could expand the sample size and include other academic disciplines to provide a more comprehensive understanding of the challenges facing accounting education in Algeria. This study contributes to the literature on accounting education in Algeria by providing insights into the methodologies, strategies, and approaches used in accounting instruction. The study's findings can inform policymakers and educators in Algeria and other countries on how to improve accounting education curricula and teaching methodologies to meet international education standards. The report proposed that accounting programs and teaching methodologies at Algerian institutions are regularly evaluated using an integrated approach based on best practices and worldwide accounting education standards.

1. INTRODUCTION

Numerous nations prioritize the examination of higher education policies. These policies differ depending on the unique attributes of each civilization. The primary goal is to maintain the expansion of higher education and consistently strive to improve its results. This is of utmost importance, as it has the potential to significantly enhance the advancement of culture, science, technology, and society [1].

The quality of a nation's educational system is often seen as a significant indicator of its level of development and expansion. It is commonly regarded as a crucial factor for measuring a country's overall growth and progress. Furthermore, it acts as the basis for creating a knowledgeable society and generating superior goods that cater to both public and private needs [2].

Furthermore, accounting education is essential for

equipping accountants with the necessary skills and knowledge to adapt to the dynamic nature of accounting practices and the worldwide scope of the profession. To overcome these deficiencies and ensure the creation of top-notch human resources, it is necessary to overhaul the current accounting education curriculum and pedagogies [3]. Ever-changing digital technologies have a significant effect on the accounting profession, which requires the inclusion of new talent, such as advanced IT skills, in educational programs [4].

To effectively adapt to the changing economic landscape and foster sustainable growth, it is crucial to establish a robust link between accounting education, research, and practical implementation [5]. Furthermore, it is imperative that accounting education adapts to advancements in technology and encourages the inclusion of computer courses to equip accountants with the skills necessary to proficiently traverse the digital age [6].

Conversely, the learning goals of the accounting curriculum lack clear definition or consensus. Efforts have been made to identify and explore the essential skills needed to teach forensic accounting, such as studying fraudulent activities, providing support in legal conflicts, evaluating business worth, and utilizing information technology in forensic accounting [7]. The deficiencies in the current accounting curriculum have been emphasized in areas such as non-technical skills, professional values, and ethics [8].

This study aims to assess the methodologies, strategies, and approaches used in accounting teaching at Algerian universities, specifically focusing on the content and modernity of these approaches. Thus, it is imperative to adhere to rigorous standards in all three domains of accounting education. Therefore, establishing a national strategy is crucial for the development of an appropriate structure and curriculum for higher education accounting in Algerian universities. Accounting institutions need to modify their curriculum to appeal to a new cohort of students who possess advanced technology skills, have less patience for conventional teaching approaches, and harbor greater skepticism over employment prospects in the field of accounting. This can be accomplished by implementing increased adaptability in the curriculum.

This study aims to assess the pedagogical methods, approaches, and tactics utilized in accounting departments within Algerian colleges. The objective is to offer solutions to the following questions. To what extent do accounting faculty members at Algerian institutions possess knowledge and expertise in international education standards? How does the quality of accounting education courses in Algerian institutions compare with worldwide educational standards? What difficulties do accounting departments at Algerian universities face when attempting to adapt their curricula to comply with global education standards?

This research primarily investigates the efficacy of adjusting curricula and teaching methods to improve the outcomes of accounting education in Algerian colleges. The objective is to provide students with functional accounting and technology competencies that will empower them to address the future requirements of the national labor market. Section 4 presents the findings and conclusions of the study, and Section 3 concentrates on the research technique.

2. LITERATURE REVIEW

2.1 Accounting education; Its importance and quality

High-quality accounting education is crucial for developing competent and well-informed accountants [9], who can make valuable contributions to the economy. Furthermore, the importance of accounting education stems from its direct correlation with the accounting profession, as high-quality education and sufficient training are essential for accountants to adhere to scientific standards [5]. Accountants must exhibit robust analytical skills to effectively navigate many scenarios in the work market [10].

Accounting education encompasses a range of programs and activities aimed at teaching specialized and non-specialized university students, with the goal of preparing them for the job market and various accounting responsibilities [11]. This study advocates the importance of robust accounting education.

Nevertheless, the field of accounting faces obstacles and

transformations that necessitate revision in accounting education. Morais and Silva [12] identified several concerns, namely, the effects of economic globalization, technical progress, and the demand for cross-cutting skills in the digital age.

Accounting is essential for supplying pertinent information that contributes to a nation's economic development [13]. In their study, Selimoğlu et al. [14] discovered that accountants must possess industrial expertise to carry out their responsibilities adequately. In addition, do Prado Daciê et al. [15] stated that accountants need to demonstrate aptitude for learning and problem solving in order to effectively navigate the ever-evolving environment.

In the present era, accountants must possess adaptability to fulfill the demands of the constantly changing job market and the dynamic nature of the accounting field. This entails going beyond report preparation and effectively linking information to tasks, such as conducting analytical work, providing technical guidance, and developing accounting information systems. Undoubtedly, acquiring well-organized and systematic education in accounting is a vital approach for cultivating professional skills and ethical values [16]. This study clearly supports the notion that accounting education should be continually updated with the latest worldwide accounting standards. This ensures that students become highly knowledgeable accountants in the job market.

Prior research has demonstrated a lack of coordination between accounting instruction in educational institutions and its practical application in the professional realm. This discrepancy impedes the progress of the profession and its capacity to promptly address economic and global crises and challenges (10:5). The challenge of teaching public sector accounting in the public sector is particularly visible because of the prevalence of business accounting in higher education institutions [12].

This study validates that a lack of alignment between accounting education and the accounting profession in a country often leads to accountants in that country being unable to keep up with economic progress.

Accounting education faces several significant challenges, such as an inflexible and occasionally outdated curriculum that is influenced by academic priorities rather than market needs [6]. Furthermore, Morais and Silva [12] assert that the predominant approach in accounting schools is a rule-based curriculum that prioritizes memorization rather than fostering creativity. To address this gap, there is a need for faculty development and incentive programs.

To address these difficulties, Neves et al. [17] proposed that educational institutions, accounting professionals, and regulators should work together and combine accounting education, research, and practice. Collaboration should involve the integration of innovative pedagogical approaches, such as the incorporation of gamification, to facilitate the instruction of technical accounting concepts, while concurrently fostering the cultivation of necessary professional competencies.

Furthermore, according to Chen [18], a key aim of accounting education is to enhance students' comprehension of concepts and principles, enabling them to be well prepared for business and accounting procedures within firms and to be versatile and adaptable in the employment market. Moreover, it is crucial to develop a diverse range of abilities, including effective communication, efficient time use, and proficiency in professional competencies.

Furthermore, an accounting education curriculum should incorporate several essential components. First, the curriculum should include instruction on fundamental accounting principles and standards, guaranteeing that students obtain a solid foundation in accounting processes [6]. Furthermore, considering the substantial influence of the digital era on accountants' responsibilities, it is imperative to prioritize the incorporation of technology education into the curriculum [19]. This encompasses instructing students in information technology and the utilization of accounting software such as ERP packages [20].

Mechta et al. [21] and Priantini [22] argue that accounting education should not solely prioritize technical abilities but also emphasize the cultivation of non-technical skills (NTS) and Emotional Intelligence (EI). Acquiring EI abilities can lead to the improvement of non-technical skills, which are crucial for accountants.

The researcher shares the same viewpoint on the necessity of teaching additional skills to students in accounting education programmes. Accounting education is crucial for the advancement and success of the accounting business in Japan. Mastery of technical and management abilities is crucial for enhancing accountants' aptitude in teamwork, problem-solving, decision-making, communication, and interpersonal skills.

2.2 The role of the international education standards board

Accounting standards can be defined as the norms or principles governing financial firms' operations. One established benchmark is the International Accounting Education Standards (IAES). The International Accounting Standards Board (IASB) plays a crucial role in standardizing global accounting vocabulary and improving the quality of accounting information [21]. International Financial Reporting Standards (IFRS) are especially applicable in the public sector. In this context, a methodology based on a country's legal framework can aid in understanding and implementing these standards [23].

The implementation of International Accounting Standards (IAS) in the banking industry has been found to positively impact banks' operational efficiency. The adoption of IAS has led to improved profitability, liquidity, and general quality of assets in banks [24]. This is because IAS provide a uniform structure for financial reporting, which improves the clarity and capacity to compare financial statements among various banks and nations. Consequently, this enhances investors' and stakeholders' trust and assurance in banks' fiscal well-being, resulting in augmented investments and enhanced performance.

Nevertheless, accounting students sometimes have difficulties developing non-technical skills (NTS) and EI capabilities, notwithstanding the criteria set forth by the International Federation of Accountants (IFAC). This is an issue because Numerical and Technical Skills (NTS) and EI are crucial abilities for accounting professionals to communicate proficiently, cooperate, and take charge in the working environment. It was found that enhancing different EI capacities can improve accounting students' non-technical skills (NTS) [20]. Therefore, educators must incorporate initiatives aimed at developing EI within the accounting curriculum. These activities can help children develop attributes, such as self-awareness, self-regulation, motivation,

empathy, and social skills. Developing these abilities can enhance accounting students' ability to effectively communicate, collaborate, and lead in professional settings. By cultivating these aptitudes, accounting students can enhance their employment opportunities and make valuable contributions to their firms' achievements. Hence, it is crucial for educators to acknowledge the significance of NTS (non-technical skills) and EI competencies and integrate them into accounting curricula to equip students with prosperous careers in the accounting sector.

2.3 National committee for the development of the quality assurance system in higher education (CIAQES)

To meet global standards and enhance the quality of higher education in Algeria, the Ministry of Higher Education established the National Committee for the Enhancement of Higher Education's Quality Assurance System (CIAQES). This committee, authorized by Ministerial Resolution No. 167 on May 31, 2010, has been assigned the responsibility of devising a specialized program to promote a culture of quality and formulate a methodology for evaluating higher education institutions both internally and externally. The committee is responsible for cooperating with relevant entities and organizations to carry out the following tasks:

Creating a comprehensive national framework that encompasses higher education norms and regulations in accordance with international standards.

Creating a software application to enhance the caliber of tertiary education.

Coordinating the first evaluation procedures for specific organizations and tasks.

Collecting all the essential components to create a national policy and model for quality assurance while also preparing the necessary criteria to build an organization responsible for implementing this policy.

Creating an internal assessment system for university institutions specifically designed to evaluate and assess the fundamental operations of the university, including training, scientific research, community service, and economic and social development.

Promoting the establishment and implementation of quality assurance teams in higher education institutions.

The committee members' travels were arranged to gain insights into the efforts made to enhance the quality of higher education and to learn from the experiences of other nations in this domain.

2.4 Hypotheses development

The International Federation of Accounting (IFA) emphasizes the need for accounting students to have a thorough understanding of information technology. This includes expertise in operating and overseeing accounting information systems as well as ensuring their control and security. Moreover, it is essential for students to possess knowledge of the software utilized in diverse business domains, including administrative, financial, analytical, and service applications. Acquiring this knowledge will empower individuals to make informed judgments in their professional endeavors.

Accounting students must not only study fundamental courses such as financial accounting, management accounting, taxation, finance, and auditing but also develop proficiency in

utilizing information technology and modern devices to operate information systems. The IFA considers these abilities indispensable to accountants working in professional situations.

The third international benchmark for accounting education defines the precise set of professional competencies accountants should acquire upon entering the job market. Luhova [25] emphasizes the significance of general education in cultivating a wide range of talents, including intellectual, technical, practical, interpersonal, communication, organizational, and administrative abilities.

The field of accounting education can be divided into two main components: the academic aspect, which focuses on theoretical knowledge necessary for practical application, and the professional part, which equips students with a career in accounting. The optimal method for educating accountants is to integrate theoretical instruction into hands-on field training [18]. This guarantees that learners are provided with essential knowledge and can then afford the opportunity to utilize it in practical scenarios [26]. The primary instruments utilized in this form of instruction encompass seasoned professors and a meticulously crafted curriculum [27].

2.4.1 Academic staff in Algerian universities and IAES

There is a correlation between the proficiency and expertise of the teaching faculty and the standards of accounting education. The teacher's ability to provide content in the usual style increases with their possession of scientific qualifications and scientific expertise. The teacher's scientific experience is crucial, as it equips them with the necessary expertise to effectively explain and communicate complex concepts to students [28].

The existing method of accounting instruction in Algerian colleges is ineffective [29]. The reason for this is the utilization of conventional teaching techniques, which fail to provide students with pragmatic comprehension of accounting in actual scenarios. Students depend heavily on textbooks as a source of guidance, which restricts their capacity to tackle intricate real-world challenges. It is crucial to provide training for instructors and to promote the adoption of interactive teaching methods in accordance with the educational criteria set by IFAC. The objective is to enable students to become autonomous learners upon the completion of their studies. Teachers should possess the autonomy to modify their instructional approaches to enrich students' educational encounters, considering their unique cultural milieu [30].

Based on the existing condition of accounting education in Algeria and its correlation with faculty members (instructors in accounting departments) and educational standards established by IFA, we propose the following hypothesis:

H1: there is an association between Academic Staff in Algerian Universities and IAES.

2.4.2 Curriculum in Algerian universities and IAES

The term refers to curricula officially approved by universities. This encompasses the essential components necessary for training competent accountants to practice accountancy. This includes standards pertaining to financial accounting, government accounting, corporate accounting, and others. This suggests a smooth and uninterrupted link between the knowledge taught in universities and the current state of scientific knowledge. Hence, it is imperative to revise and adapt these educational programs regularly in accordance with economic fluctuations. Furthermore, it is crucial for accounting systems and economic institutions to synchronize

with progress in the sector. This alignment guarantees a state of concordance between the knowledge disseminated in universities and its actual implementation in the tangible realm [28].

Several Algerian institutions have experienced a decline in the availability of accounting courses because of the modification in the duration of the bachelor's degree program, which has been reduced from four years. The accounting curriculum acknowledges the importance of comprehensive education for students; however, time constraints result in graduates lacking competitiveness due to the limited study of some disciplines. They have limited opportunities to expand their knowledge and improve their overall skills [29].

The main goal of teaching accounting is not only to improve learners' cognitive abilities but also to provide them with job opportunities. Furthermore, it equips individuals with essential competencies, such as effective communication, proficiency in information technology, critical thinking, and collaboration, as well as a strong motivation to address the challenges they encounter. Therefore, creating software has become an essential requirement for adjusting to ongoing transformations in the world. To do this, it is imperative to integrate innovative concepts, methodologies, and strategies into the teaching of accounting while highlighting the significance of professional ethics in alignment with international standards. To ensure that professional accountants are equipped with the necessary knowledge and skills for their entire careers, educational institutions must continuously adapt their practices to the evolving demands of the accounting work environment and labor market. The process of program development might involve a complete overhaul, such as acquiring new programs or making modifications to enhance the programs and bring them up to date.

Considering the accounting education curricula in Algeria and its alignment with the education requirements set by IFA, we propose the following hypothesis:

H2: there is a link between Curriculum in Algerian Universities and IAES.

3. METHODOLOGY

This study employs a quantitative descriptive technique to analyze the methodology of accounting programs in both commercial and public Algerian institutions. The study population consisted of accounting faculty from several universities in Algeria. This study involved the selection of a sample of 300 accounting faculty members from Algerian universities with different academic grades.

The researcher collected primary data using a self-designed questionnaire. The survey was distributed online via Google Forms to 300 academic members. The questionnaire was segmented into three sections and consisted of 18 statements evaluated using a 5-point Likert scale.

The questionnaire was divided into three sections: The first phase of the study was dedicated to collecting demographic information, including educational history, academic achievement, and years of professional experience. The study also emphasizes faculty members' proficiency in IAES within the accounting departments of Algerian colleges. The second portion of the questionnaire evaluated the degree to which accounting education courses offered by Algerian institutions conformed to worldwide standards for accounting education.

Finally, the third portion of the questionnaire explored the difficulties encountered by accounting departments at

Algerian colleges in applying IAES.

Ensuring the precision and reliability of learning instruments is of utmost importance. To validate the accuracy of the questionnaire, it was imperative to depend on material sourced from respected research publications and journals that had undergone expert assessments. Additionally, a preliminary study was conducted to evaluate the reliability of the survey. This initial investigation included a cohort of 30 professors from accounting departments in Algerian colleges with varying levels of academic standing. Before sending the questionnaire to the primary study participants, the reliability of both the entire instrument and its separate components was assessed using Cronbach's alpha test in SPSS. Cronbach's alpha coefficients for the entire questionnaire and its individual components are provided in Table 1.

According to the results presented in Table 1, the Cronbach's alpha coefficients for the elements in the first, second, and third sections were determined to be 0.881, 0.905, and 0.806, respectively. The overall instrument reliability was 0.893, indicating an acceptable level of reliability. These findings suggest that the outcomes obtained from the questionnaire are valid and can be generalized to a larger population as long as the Cronbach's alpha coefficient remains above 0.7 [31].

The questionnaire was administered using Google Forms to ensure a manageable data collection process. The population on which this research focused was composed of 300 faculty members from various academic ranks in the accounting departments of Algerian universities. The sample was selected using a simple random sampling technique. Conducting the study with the entire population would have been impractical because of the constraints related to cost and time. Table 2 displays the sociodemographic traits of the individuals involved in the study, including gender, age, and level of education.

Table 1. Cronbach's alpha reliability test results

Variables	Number of Items	Cronbach's Alpha Value
Knowledge of IAES	6	0.881
Alignment of accounting education curricula with IAES	7	0.905
Difficulties facing the accounting departments in Algerian universities	5	0.806
Overall Tool's Items	18	0.893

Table 2. Analysis of demographic data

Demographic	Description	Number	%
Gender	Male	160	53.3%
	Female	140	46.7%
Educational Level	Master's Degree	177	59.0%
	Doctoral Degree	123	41.0%
	Assistant Professor	87	29.0%
Academic Rank	Associate Professor	134	44.7%
	Professor	63	21.0%
	Other	16	5.3%
	Less than 5 years	20	6.7%
Experience	5 years-10 years	42	14.0%
	10 years-15 years	139	46.3%
	More than 15 years	99	33.0%
Overall		300	100%

According to the analysis of the demographic data, the

participants in the study were distributed evenly between males (53.3%) and females (46.7%). All individuals included in the sample are esteemed academics who obtained degrees from reputable colleges or universities. The majority of the participants (59%) possessed at least a master's degree, while a minority (41%) held a PhD.

The breakdown of study participants by academic rank, as presented in Table 2, reveals that the largest group consisted of associate professors (44.7%), followed by assistant professors (29%), professors (21%), and individuals with other academic ranks (5.3%).

In terms of experience, it is evident that each member of the sample possesses substantial knowledge of teaching accounting in Algeria. The majority of the participants (46.3%) had between five and 15 years of experience, followed by those with over 15 years of experience (33%), those with five–ten years of experience (14%), and those with less than five years of experience (6.7%).

These findings establish that the study sample comprises highly qualified accounting professionals and faculty members with expertise in the subject matter. Consequently, their ability to provide reliable and effective responses to the research questions is demonstrated.

To evaluate the data obtained from the surveys and share the findings and final thoughts of this research, the researcher employed the software program SPSS (version 23). To provide a summary of the relevant variables, various statistical descriptive tests, such as frequencies, percentages, means, and standard deviations were employed. A One-Sample T-test was employed to examine the hypotheses and draw inferences about the overall population based on the sample. The critical value, representing the central value of the survey responses, with a significance level of 5%, was established as Toan [3]. The results were then presented and discussed according to statistical analysis.

4. RESULTS AND DISCUSSIONS

An inquiry was undertaken among faculty members in accounting departments throughout Algerian colleges to assess their acquaintances' international education norms. Participants were required to assess their level of familiarity using a five-point Likert scale.

Descriptive statistics, such as means and standard deviations, were computed using SPSS to examine the responses and ascertain their rankings. The mean values of the replies were used to classify the degree of familiarity: extremely low claims (means ranging from 0 to 1.80), low claims (means ranging from 1.81 to 2.60), moderate claims (means ranging from 3.40 to 4.20), and substantial claims (means ranging from 4.21 to 5.00).

Table 3 presents the survey data, which summarizes the faculty members' understanding of worldwide educational techniques.

Table 3 illustrates the mathematical measures of faculty members' understanding of international education standards, ranging from 3.93 to 4.07. The highest mean statement (4.07) was observed for item (1), which stated, "As a faculty member, I have an interest in learning about the International Accounting Education Standards." Following this, item (5) received the second highest mean (4.04), which states: "From your point of view, faculty members in Algerian universities have sufficient knowledge of International Accounting

Education Standards." Lastly, item (6) stated that "faculty members in Algerian universities have sufficient knowledge of International Accounting Education Standards and received a mean of 3.93".

Table 3. Summary of participants' responses to items assessing faculty members' familiarity with international education standards (N=300)

Statement	Mean	Std. Deviation	Rank	Level
1. As a faculty member, I have an interest in learning about the International Accounting Education Standards.	4.07	0.88	1	High
2. As a faculty member, I have previously reviewed the International Accounting Education Standards.	3.96	0.99	5	High
3. I keep track of improvements in the International Accounting Education Standards.	3.98	0.87	4	High
4. From your point of view, faculty members in Algerian universities pay great attention to International Accounting Education Standards.	3.93	0.96	6	High
5. From your point of view, faculty members in Algerian universities have sufficient knowledge of International Accounting Education Standards.	4.04	0.83	2	High
6. From your point of view, there is a shortage of qualified faculty members in Algerian universities who meet the requirements of accounting education according to International Accounting Education Standards.	3.99	0.96	3	High
Overall	4.00	0.89		High

Considering that a significant proportion of faculty members in Algerian universities' accounting departments are members of IFAC who participate in the review and arbitration of these standards, the overall mean for this section was high (4.00). This suggests that most faculty members are familiar with the international standards for accounting education. The second group of faculty members also stayed updated with any changes and advancements made to these standards, demonstrating their enthusiasm for incorporating these norms and best practices into the accounting education curriculum.

Furthermore, a Sample T-test was conducted using SPSS to evaluate the initial null hypothesis, which posits that accounting lecturers in Algerian institutions lack knowledge of the global educational standards. Table 4 presents the results of this analysis.

Table 4. One Sample T-test for the first hypothesis

T Value	Significance (P-Value)
19.189	0.000

The calculated (T) statistic of 19.189 obtained from Table 4 suggests that there is a statistically significant result at a p-value of 0.000, which is lower than the threshold of 0.05. This suggests that faculty members in the accounting departments

of Algerian institutions possess a strong understanding of global educational standards and demonstrate an interest in learning about international accounting global standards.

Additionally, it can be inferred that these faculty members possess the necessary knowledge and expertise to align themselves with global standards. These findings support rejection of the first null hypothesis. This aligns with previous studies [32-34], which highlight the interest of Algerian universities in accounting education and their commitment to providing academically and professionally qualified faculty members with strong accounting skills and knowledge of accounting education standards.

Rimouche and Himrane [11] conducted a study that supported the null hypothesis, indicating that the Algerian accounting education programme is nearly identical to the standards of the International Federation accounting committee. However, this study revealed issues with the outcomes of accounting education due to various factors, including faculty members' knowledge and teaching methodology.

To evaluate the conformity of the accounting education program in Algerian establishments with worldwide educational standards, participants filled out a Likert-scale survey comprising various statements. Table 5 displays the condensed results of the survey, which assessed the extent to which accounting education courses comply with international accounting education norms.

Table 5. Summary of participants' responses to items measuring the alignment of accounting education curricula with IAES (N=300)

Statement	Mean	Std. Deviation	Rank	Level
1. Accounting education curricula keep pace with modern technological developments and reflect them on their teaching programs.	4.10	0.86	1	High
2. Current accounting curricula provide linkage to international and domestic financial problems.	4.09	0.86	2	High
3. The current accounting education curricula are well developed, and are not mainly theoretical.	4.00	0.92	5	High
4. There is direct coordination between the accounting departments in Algerian universities and the Algerian labor market.	4.03	0.94	4	High
5. Familiarity of graduates of accounting departments with financial analysis and financial statements.	3.97	0.95	7	High
6. When determining topics to be given in a particular course, I make sure that it is among the topics mentioned in the International Accounting Education Standards.	4.07	0.83	3	High
7. I use a variety of teaching curricula that are compatible with International Accounting Education Standards when teaching accounting courses.	3.98	0.95	6	High
Overall	4.03	0.89		High

Table 5 presents the findings on faculty members' proficiency in international education standards using their arithmetic methods. The results showed a strong range of scores from 3.97 4.10. Notably, item (1) "Accounting education curricula keep pace with modern technological developments and reflect them in their teaching programs" received the highest mean score of 4.10. This was followed by item (2) "Current accounting curricula provide linkage to international and domestic financial problems" with a mean score of 4.09. The third highest mean score of 3.97 was achieved by item (6), which stated that accounting education curricula incorporate modern technological developments.

The findings suggest that educational programs in Algerian accounting are in line with global educational benchmarks and adequately prepare students for the job market in Algeria. The average score for this section was significantly high (4.03), indicating widespread agreement among the participants in the study.

Furthermore, a Sample T-test using SPSS was conducted to evaluate the second null hypothesis, which assumes that the accounting education curriculum at Algerian institutions does not conform to the global education norms. Table 6 presents the findings of this analysis.

Table 6. One Sample T-test for the second hypothesis

T Value	Significance (P-Value)
20.181	0.000

The T-value obtained from Table 6 (T=20.181) is statistically significant at a p-value of 0.000 ($\alpha=0.05$). This significant result leads to the conclusion that the accounting education curriculum in Algerian institutions adheres to and aligns with IAES.

This finding is consistent with previous studies [33-34] which have demonstrated that Algerian universities provide accounting programs and curricula that are in line with global best practices. These programs include the essential skills recognized by IAES, particularly Standard 3, which encompasses the technical, intellectual, interpersonal, and managerial domains.

Kameli and Miliani [34] supported the second null hypothesis by stating that although Algerian universities have implemented accounting educational reforms since 2010 to comply with new accounting standards such as Financial Accounting, students still encounter difficulties when applying these international rules and standards. Their study concluded that "Accounting Education in Algeria does not comply with the IAES rules and the Algerian economic needs."

Similarly, Rimouche and Himrane [11] noted that graduates lack support from businesses and economics during their education and are often not adequately taught the fundamental professional aspects of accounting. This finding further supports the null hypothesis.

To determine the difficulties encountered by accounting departments in Algerian universities when it comes to adapting their curricula to meet IAES, participants were asked to assess a set of statements using a Likert scale ranging from one to five. The summarized responses to the questionnaire items that aimed to assess the challenges faced by accounting departments in Algerian institutions are presented in Table 7.

The scores observed in the study varied from 3.98 4.08. Item (5) had the highest mean statement (4.08), which stated that

the specified time for accounting courses is not sufficient to complete the full curriculum during the semester. Following closely behind was item (3), with a mean of 4.07, which stated that it is difficult to develop an accounting curriculum that encourages self-education at Algerian universities. Item (1), stating that there are difficult issues to address in the development of an accounting curriculum in Algerian universities, had a mean of 3.98.

Table 7. Summary of participants' responses to items measuring difficulties facing the accounting departments in Algerian universities (N=300)

Statement	Mean	Std. Deviation	Rank	Level
1. There are difficulties related to offering accounting training programs for students and the ability of supervision in practice.	4.05	0.88	3	High
2. It is challenging to add substantial changes to the scientific curricula, due to the requirements of the Higher Education Accreditation Commission in Algerian Arabia.	4.03	0.96	4	High
3. It is difficult to develop an accounting curriculum that encourages self-education in Algerian universities.	4.07	0.85	2	High
4. It is difficult to provide up-to-date technology in the accounting departments in Algerian universities.	3.98	0.99	5	High
5. The specified time for accounting courses is not sufficient to complete the full curriculum during the semester.	4.08	0.87	1	High
Overall	4.04	0.89		High

The overall mean for this section was 4.04, indicating that the majority of the study sample's participants largely agreed that accounting departments in Algerian universities face challenges in adapting their curricula to IAES. These challenges include offering accounting training programs for students, supervising them in practice, and providing engaging methods for self-education.

Among the significant issues faced by accounting departments are the limited amount of time allocated to accounting courses throughout the semester and the lack of effective methods for promoting self-education. The scarcity of accounting professionals is a significant factor contributing to the subpar standard of accounting education in Algeria, especially in comparison to the number of businesses and economic organizations operating in the country. Algeria has over 200,000 active companies that require the expertise of accountants [35], which significantly affects the quality of accounting training programs for students.

According to one study, Algerians spend a mere two minutes per year reading, and half of the population in Algeria does not engage in reading at all. This finding supports the idea that self-study is not effectively promoted in universities, leading to a lack of knowledge among accountants. This was evident when the Financial Accounting System was first introduced to companies, resulting in chaos as employees were not updated with the latest economic developments. Companies have to invest significant efforts in providing

additional educational courses for their employees.

Furthermore, only 13 accounting sessions are offered at the university level in Algeria, averaging 42h over 12 weeks [34]. In comparison, France offers 190 hours of accounting instruction per semester. This highlights the insufficient teaching hours dedicated to accounting in Algerian universities, which hinders students' understanding of global standards and proficiency in accounting practices.

In addition, a Sample T-test using SPSS was conducted to evaluate the third null hypothesis, which assumes that accounting departments in Algerian institutions do not encounter difficulties aligning their curricula with international education standards. Table 8 presents the results.

Table 8. One Sample T-test for the third hypothesis

T Value	Significance (P-Value)
20.217	0.000

The obtained (T) value of 20.217, as shown in Table 8, was statistically significant at the level of $p < 0.05$. This result supports the rejection of the second null hypothesis, further confirming the conclusion that accounting education in Algeria encounters difficulties in aligning curricula with international education standards.

In line with the findings, the present study also agrees that college graduates are primary future accounting professionals [36]. However, it is crucial to highlight that talent enhancement initiatives within Algerian establishments presently do not align with accounting transformations. This is because they do not offer information technology modules that focus on artificial intelligence and fail to prioritize fostering inventive accounting principles.

5. CONCLUSION

Accounting graduates' deficiencies in skills and their failure to adapt to evolving methodologies and technical advancements in the accounting work environment have recently faced criticism from the labor market, including professional bodies and financial companies. This criticism is primarily due to the inadequate skill sets of accounting graduates. The Global Association of Accountants created global standards for accounting education to address these problems and provided guidelines for the most effective methods to be incorporated into school curricula.

Algeria's commitment to high-quality higher education has led institutions to make significant advancements in their accounting education programmes, curricula, and teaching methods. These improvements aim to ensure the quality of educational outcomes. However, the lack of continuous assessment of these programs and courses to ascertain their effectiveness as well as the difficulties encountered by institutions in implementing them undermines their success.

This study assesses the approaches, strategies, and methods employed by the accounting departments of Algerian universities. It focuses on the level of familiarity of faculty members with international education standards, the compatibility of accounting education curricula in Algerian universities with those standards, and the key challenges that Algerian universities need to address.

Many researchers argue that accounting education and the accounting profession are closely intertwined [22, 37]. They

believe that a country's accounting profession may experience slow growth if it does not have proper coordination with its accounting education.

This study reveals the profound knowledge of faculty members regarding worldwide educational standards in the accounting departments of Algerian colleges. This result is a consequence of Algerian institutions' commitment to accounting education and their resolution to equip proficient professionals and instructors with comprehensive expertise and adherence to the utmost standards in accounting education.

The study also revealed that the accounting courses provided in Algerian colleges conform to IAES, as they remain updated with modern technological advancements and incorporate them into their curricula. Additionally, these courses equip students with skills pertinent to the Algerian job market, enabling them to effectively interact with others and solve problems effortlessly.

The study also revealed that Algerian universities' accounting departments face challenges in aligning their curricula with international education standards, specifically in terms of offering students accounting training programs and practical supervision skills, as mandated by the Higher Education Accreditation Co.

This study evaluates the accounting faculty members' level of familiarity with international education standards, the extent to which the accounting education curricula in Algerian universities align with these standards, and the major obstacles that Algerian universities need to overcome to achieve compliance with these standards.

Moreover, it is crucial to build an appropriate financial management framework that can efficiently fulfill the requirements of the updated educational criteria [34]. This would enable professionals to promptly respond to the required updates in international accounting programs and align themselves with global standards.

The findings of this study provide several recommendations. It is crucial to emphasize that higher education is not merely a service-oriented method but rather a productive process that yields valuable outcomes with clear economic advantages in all parts of society. This highlights the importance of prioritizing the enhancement of higher education quality, implementing procedures to assess university performance, and establishing accreditation systems to guarantee excellence.

This report presents several recommendations for the accounting domain. First, it proposes that the Ministry of Education should prioritize improving the qualitative accreditation standards of Algerian universities, instead of simply emphasizing quantitative criteria for accreditation. Furthermore, the study emphasizes the importance of adopting a holistic approach that incorporates established techniques and international standards in accounting instruction to address the challenges encountered by accounting departments in Algerian higher education institutions.

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