



Gap Analysis of Accounting Curricula in Algerian Universities: Compliance with International Education Standards (IES) and Reform Imperatives

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Abstract:

This study aims to identify and analyze the critical gaps between Algerian accounting education and the global benchmarks set by the International Education Standards (IES). Conducting a systematic gap analysis of university programs from Bachelor's to Master's levels, we identify critical misalignments in four dimensions: (1) pedagogical-experiential disconnect; (2) technological fragmentation; (3) superficial ethics integration; and (4) assessment misalignment. Findings reveal ceremonial compliance driven by faculty capability gaps and stakeholder decoupling. The importance of this research lies in its contribution to the modernization of accounting education in Algeria and similar emerging economies, which is crucial for fostering financial transparency, attracting investment, and building a profession capable of navigating complex global challenges. We propose transformative alignment via hybrid practice studios (practitioner co-teaching), digital immersion threads (blockchain/AI integration), and competency-based e-portfolios. This research provides an evidence-based framework for accounting education reform, emphasizing technological judgment and ethical acculturation as pillars of professional readiness.

Keywords: Accounting Education Reform, International Education Standards (IES), Algeria, Transformative Alignment.

JEL Classification Codes : A22, M41.




تحليل الفجوة في المناهج المحاسبية بالجامعات الجزائرية: الامتثال للمعايير الدولية للتعليم (IES) ومتطلبات الإصلاح

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ملخص:

تهدف هذه الدراسة إلى تحديد وتحليل الفجوة بين التعليم المحاسبي في الجامعات الجزائرية والمعايير المرجعية العالمية التي تحددها المعايير الدولية للتعليم (IES)، ومن خلال إجراء تحليل منهجي للفجوات في البرامج الجامعية من مستوى البكالوريوس إلى الماجستير، تم تحديد حالات اختلال في أربعة أبعاد: (1) الانفصال بين البيداغوجيا والتجربة العملية؛ (2) التقنت التكنولوجي؛ (3) دمج أخلاقي سطحي؛ و (4) اختلال في تقييم التعلم، وتكشف النتائج عن وجود امتثال شكلي تدفعه فجوات في قدرات أعضاء هيئة التدريس وانفصال لأصحاب المصلحة، وتكمن أهمية هذا البحث في مساهمته في تحديث التعليم المحاسبي في الجزائر والاقتصادات الناشئة المماثلة، وهو أمر بالغ الأهمية لتعزيز الشفافية المالية، وجذب الاستثمار، وبناء مهنة قادرة على مواجهة التحديات العالمية المعقدة.

تقترح الدراسة تحقيق مواءمة تحويلية من خلال حصص التدريس الهجينة (التدريس المشترك مع المهنيين)، وتوجهات الاندماج الرقمي (دمج البلوكشين والذكاء الاصطناعي)، ومحافظ الإنجازات الإلكترونية القائمة على الكفاءات، ويوفر هذا البحث إطارًا لإصلاح التعليم المحاسبي، مع التأكيد على التقييم النقدي للتكنولوجيا والاستيعاب الأخلاقي كركيزتين أساسيتين للجاهزية المهنية.

الكلمات المفتاحية: إصلاحات التعليم المحاسبي؛ المعايير الدولية للتعليم المحاسبي؛ الجزائر؛ المواءمة التحويلية.

تصنيف JEL : A22، M44.

1. INTRODUCTION

Accounting is a fundamental and indispensable pillar in the structure of economic institutions, given its vital role in providing accurate and reliable accounting information, which in turn constitutes the language of business and the core information system for making strategic decisions. Accounting continuously interacts with both the internal and external environments, which are characterized by rapid and ongoing changes. This reality necessitates the updating of accountants' skills and the development of their tools to keep pace with these transformations. Hence, higher education institutions bear a great responsibility in preparing qualified accountants who possess the necessary professional and cognitive skills, through the adoption of modern curricula focused on developing technical abilities, analytical skills, as well as fostering innovation and enabling effective contribution to economic development plans and the evolving demands of the labor market.

In Algeria, accounting education in the higher education sector has witnessed notable developments in recent years, in parallel with profound changes in accounting regulations at both the local and global levels, especially in the context of economic globalization and the trend toward the internationalization of accounting practices. These developments have revealed disparities in the competency levels of graduates, which has underscored the need to update accounting education curricula in accordance with adopted international standards. Such updates aim to build a solid knowledge base that ensures the preparation of human resources capable of performing the profession with high efficiency, producing accurate and transparent accounting reports that meet the needs of economic institutions, and supporting their strategies in addressing major economic challenges.

The quality of accounting education is not limited to the academic dimension alone; it also extends to the reinforcement of values such as integrity, transparency, objectivity, and honesty in presenting accounting information to both internal and external users. For this reason, the International Federation of Accountants (IFAC) and the International Accounting Education Standards Board (IAESB) issued eight International Education Standards (IES) that contribute to advancing accounting education, considering education as one of the major issues of global concern. Adopting IES contributes to meeting the requirements of the accounting profession through the frameworks and guidelines they provide.

1.1 Research Problem

Algeria continues its efforts to develop accounting education through the continuous modernization of curricula in the accounting field. Since 2016, a specialized stream in Accounting and Finance has been introduced within the field of Economic Sciences, Commercial Sciences, and Management Sciences in most universities across the country. Furthermore, several accounting reforms have been adopted to improve both the national accounting system and the accounting profession, with the goal of keeping pace with international developments. These efforts have recently culminated in Algeria's accession to the International Federation of Accountants through the National Council of Chartered Accountants in November 2024. This step reflects Algeria's commitment to international professional standards and opens new horizons for the advancement of accounting education.

Based on the above, and in light of the importance of developing accounting education in Algerian universities, the main research question can be formulated as follows:

What gaps exist between the current accounting education programs in Algerian universities and the requirements of International Education Standards (IES)? And what measures are necessary to develop them to meet the required international level?

1.2 Importance of the Study

The imperative for this research is threefold; Algeria's reliance on hydrocarbon exports necessitates accounting professionals adept at IFRS, sustainability reporting, and forensic analytics to attract foreign investment. Additionally, Persistent theory-practice gaps in Algerian higher education undermine the development of adaptive expertise essential for global practice. Lastly, as MENA nations accelerate IES adoption, Algeria risks regional marginalization without curriculum modernization (Mah'd & Mardini, 2022). This study provides systematic evidence base for evidence-based policy interventions.

1.3 Aims of the Study

This research aims to diagnose misalignments between Algerian accounting programs and IES requirements across four dimensions: curricular content (IES 2, 3, 6), pedagogical methods (IES 5, 7), assessment frameworks (IES 6), and ethical integration (IES 4). Moreover we aim to identify institutional barriers to IES implementation and propose actionable strategies for achieving transformative compliance.

1.4 Structure of the Study

Following this introduction, the paper proceeds as follows: section 2 (Literature Review) synthesizes empirical evidence on IES implementation challenges in developing economies. Section 3 presents the study methods. Section 4 (Results of the Analysis) Presents diagnostic findings across undergraduate and postgraduate programs. Section 5 (Discussion) interprets systemic pathologies and their implications for professional readiness. Finally, Section 6 (Conclusion) summarizes reform imperatives and future research trajectories.

2. Literature Review

The persistent misalignment between accounting education programs and global benchmarks represents a critical challenge for graduate employability and professional readiness. Empirical studies across the Arab region—particularly in Algeria—consistently identify significant gaps in curricula design, pedagogical methods, and skills development relative to International Education Standards (IES).

In Algeria, عجيلة (2019) found weak admission policies and curricula failing to meet professional demands, leading to graduates lacking essential skills. علي صوشة (2018) confirmed only partial compliance with IES in Algerian programs, noting critical omissions in IT applications, management information systems, internal audit, and professional ethics. Similarly, قنوري (2023) demonstrated significant non-compliance with IES 1 and IES 2 at Saida University, citing poor admission standards, curriculum gaps, and lack of practical application.

Beyond Algeria, Al-Anbagi et al. (2018) reported only 55% compliance with IES 2 in Iraq, with severe weaknesses in IT (25%) and business knowledge (44%). Mah'd and Mardini (2022) documented ineffective IES integration across MENA countries, revealing a widespread theory-practice gap despite theoretical inclusion in curricula. Mameche et al. (2020) identified specific skill deficiencies against IES 3 in Tunisia, particularly in communication and interpersonal skills. These findings collectively establish a regional pattern of misalignment with global benchmarks (بورهلة & بن أحمد, 2021; جرد & روتال, 2021).

A critical theme in this vein is the disconnect between academic curricula and evolving professional/technological demands. Studies repeatedly identify an overemphasis on theoretical knowledge at the expense of practical skills and modern technologies. علي صوشة (2018), مزياي (2018), and قدوري (2023) noted a lack of courses on computer applications in accounting within Algerian programs. حسان (2018) in Gaza, التميمي and مهدي (2020), and مزياي (2018) in Algeria emphasized the urgent market need for graduates proficient in accounting software and IT skills, which current curricula inadequately address. Furthermore, curricula often fail to incorporate periodic updates to International Accounting Standards (IAS/IFRS), as evidenced by رماش and قلادي (2021)'s analysis of Algerian universities and بن صالح (2017)'s observations on Arab countries. This stagnation creates knowledge obsolescence among graduates (2023, زغمار).

Moreover, the reliance on traditional lecture-based teaching methods and insufficient practical training is a major criticism. عجيلة (2019), حسان (2018), بورحلة and بن أحمد (2021), and زغمار (2023) all highlighted the detrimental impact of limited fieldwork, internships, and simulated practical experiences in Algerian and Palestinian contexts. The absence of concrete plans for practical student training (علي صوشة, 2018) and weak industry-academia collaboration (جرد & روتال, 2021; رماش & قلادي, 2021; فتح الله, 2016) severely hinder graduates' workplace readiness. This pedagogical gap results in graduates lacking hands-on experience and professional acumen (Mameche et al., 2020; 2018, مزياي, عجيلة, 2019).

Furthermore, a significant body of research confirms a skills mismatch between graduate competencies and labor market requirements. Algerian studies (سيد & بوركايب, 2022; مزياي, 2018; علي صوشة, 2018; عجيلة, 2019) consistently report graduates lacking sufficient professional, technical (especially IT), and soft skills. Similar deficits in soft skills (communication, teamwork, problem-solving, adaptability) and professional ethics are reported in Palestine (عرار, 2019), Tunisia (Mameche et al., 2020), Libya (اشتيوي et al., 2021; 2019, مصلي), Lebanon (Majzoub & Aga, 2015), Iraq (تميمي & مهدي, 2020), and internationally (Chandler, 2025; Kirstein, 2016). Employers increasingly prioritize these soft skills and IT proficiency over purely technical accounting knowledge (Chandler, 2025; Hossain et al., 2020; 2022, سيد & بوركايب), a need often undervalued in academic programs.

Furthermore, weak admission policies for accounting programs in Algeria were identified as a root cause of quality issues, impacting the caliber of entrants (زغمار, 2023; عجيلة, 2019). Moreover, limited faculty expertise in international standards and modern teaching technologies presents a barrier to improvement. روتال and جرد (2021) and بورحلة and بن أحمد (2021) noted insufficient faculty training on IES and IT integration, while زغمار (2023) and بن عباس and مسيف (2021) emphasized the need for continuous faculty development to bridge knowledge gaps.

The review of the literature underscores a persistent and critical challenge: accounting education programs, particularly in Algeria and the wider MENA region, exhibit significant misalignment with International Education Standards (IES) and fail to equip graduates with the blend of technical, practical, IT, and soft skills demanded by the modern globalized accounting profession. The Algerian context mirrors the broader regional issues but also reveals specific national deficiencies in curriculum currency, practical training, faculty capacity, and stakeholder collaboration. The present study directly addresses this critical gap. Building upon the foundational work of these scholars. This research is methodologically positioned within the established tradition of descriptive analytical inquiry, incorporating

curriculum content analysis. By systematically diagnosing the nature and extent of misalignment across key dimensions (curriculum content, pedagogical methods, skill development, IES compliance), this study aims to provide empirically grounded evidence to inform the urgent curriculum reforms and pedagogical shifts advocated for in the literature.

3. Methods

This study employs systematic content analysis, a qualitative method enabling objective examination of textual materials, to evaluate accounting education programs against International Education Standards (IES). The analysis encompassed curricula across five academic levels: the first-year common core program, second- and third-year Bachelor of Finance and Accounting (BFA), and first- and second-year Master of Finance and Accounting (MFA). Official course syllabi, lecture templates, and program specifications issued by Algerian university administrations to instructors constituted the primary data corpus. These documents were analyzed through an IES-based framework derived from International Accounting Education Standards Board (2019) guidelines, ensuring methodological alignment with global accounting education benchmarks and enabling cross-jurisdictional comparability.

The selection of programs focused exclusively on the Accounting and Finance specialization at BFA and MFA levels, representing the dominant pathway for professional accounting qualification in Algeria. This focus mitigates fragmentation risks arising from disciplinary branches (e.g., Taxation, Banking, Insurance) while capturing the standardized national curriculum implemented across universities since 2022. By centering on universally mandated course structures, the analysis ensures generalizability to all Algerian institutions offering this specialization.

4. Results of the Analysis

4.1 Analysis of the First-Year Common Core Curriculum in Light of IES

Through our review of the curricula for first-year common core training programs and the course syllabi, we observed that the total number of hours for each semester amounts to approximately 359 hours, distributed across various core, methodological, exploratory, and horizontal course units. By analyzing the content of these units, we identified the subjects directly related to accounting, which constitute an important part of the training, totaling around 68 hours per semester. These are represented by the Financial Accounting course, considered a core unit in the training program. Tables (1) and (2) present the content of the relevant courses in light of IES.

Table 1. Presentation of First-Semester Common Core Courses in Light of IES

Course	Unit Type	Course Content	Targeted Skills	Relevant IES
Financial Accounting 1	Fundamental	Basic concepts, foundations, ledgers, accounts, inventory	Recording financial transactions and understanding the accounting cycle	IAES 2, IAES 3
Microeconomics 1	Fundamental	Supply and demand, elasticities, market equilibrium, consumer and producer behavior	Basic economic analysis for decision-making	IAES 3, IAES 6
Introduction to Economics	Fundamental	General concepts, economic policies, money	Comprehensive understanding of the macroeconomic framework	IAES 6
Mathematics 1	Methodological	Sequences, derivatives,	Mathematical	IAES 2,

Statistics 1	Methodological	functions Tables, graphs, measures of central tendency, dispersion	analytical skills Analysis of financial and economic data	IAES 3 IAES 2, IAES 3
Introduction to Sociology	Exploratory	Organizational theories, leadership, relation to other sciences	Understanding the social dimension of economic organizations	IAES 6
Introduction to Law	Exploratory	Sources of law, legal rules, judicial organization	Familiarity with the legal framework of institutions	IAES 4
French Language	Horizontal	Professional grammar and vocabulary	Enhancing professional communication	IAES 5
English Language	Horizontal	Economic and accounting terminology	Professional language proficiency	IAES 5

Source: Authors based on the courses content

Table 2. Presentation of Second-Semester Common Core Courses in Light of IES

Course	Unit Type	Course Content	Targeted Skills	Relevant IES
Financial Accounting 2	Fundamental	Current transactions, final accounts, basic financial analysis	Preparing and analyzing financial statements	IAES 2, IAES 3
Microeconomics 2	Fundamental	Monopoly, competition, costs, market models	Advanced economic analysis	IAES 3, IAES 6
Business Economics	Fundamental	Structure and organization of the enterprise, functions, objectives	Understanding enterprise dynamics	IAES 3, IAES 6
History of Economic Thought	Fundamental	Schools of economic thought, evolution of concepts	Economic critical thinking	IAES 6
Mathematics 2	Methodological	Integration, limits, equations, economic applications	Mathematical analysis of economic problems	IAES 2, IAES 3
Statistics 2	Methodological	Probability, distributions, hypothesis testing	Forecasting and quantitative analysis	IAES 2, IAES 3
Computer Science 1	Exploratory	Office and Excel software, computing tools	Using technology in accounting	IAES 2, IAES 7
Commercial Law	Exploratory	Commercial transactions, contracts, bankruptcy	Legal framework of business	IAES 4
French Language	Horizontal	Specialized terminology	Supporting professional understanding in a foreign language	IAES 5
English Language	Horizontal	Presentation and professional writing skills	Adapting to the business environment	IAES 5

Source: Authors based on the courses content

IES 1, 2, and 3 establish foundational requirements for accounting education that the examined curricula partially fulfill but also reveal significant gaps. IES 1 emphasizes fair, transparent admission processes with clear information on success rates and costs, which the program meets by communicating success rates upfront and including core technical subjects like Financial Accounting, Mathematics, and Statistics; however, the common core fails to differentiate accounting-bound students through specific prerequisites such as minimum Financial Accounting grades or GPA thresholds, relying instead solely on seat availability and

student preferences. IES 2's technical competence requirements in areas like financial reporting, taxation, and audit are addressed through foundational courses—Financial Accounting covers accounting systems, Statistics and Mathematics develop quantitative skills, Economics courses build business environment understanding, and Computer Science provides IT fundamentals—though these represent only initial steps toward full IES 2 proficiency. IES 3's professional skills framework encompassing intellectual, interpersonal, personal, and organizational competencies is only marginally supported: while Sociology, Law, and English courses offer theoretical foundations for communication and critical thinking, the curricula notably lack the practical simulations, cooperative training, and hands-on activities essential for developing the self-management and organizational skills that IES 3 explicitly recommends.

4.2 Analysis of the Second-Year Bachelor's Program in Finance and Accounting in Light of IES

The second-year Bachelor's program in Finance and Accounting is spread over two semesters, with a total of approximately 405 teaching hours per semester, including lectures and tutorials. Core specialization subjects such as Management Accounting, Corporate Finance, and International Accounting Standards occupy a significant time allocation of around 68 hours per subject. These courses form the technical core of the program and account for more than 60% of the total teaching hours, reflecting the program's professional orientation.

This time distribution reinforces the program's focus on developing students' technical competence and professional skills in the fields of accounting and finance. Tables (3) and (4) present the first- and second-semester courses, respectively, for the second-year Bachelor's in Finance and Accounting, in light of IES.

Table 3. First-Semester Courses – Second Year Bachelor's in Finance and Accounting in Light of IES

Course	Unit Type	Course Content	Targeted Skills	Link to IES
Management Accounting	Fundamental	Cost analysis, budgeting, standard costs, variance analysis, decision-making	Data analysis, decision-making, financial estimation	IES 2 (Technical competence) – Developing technical skills in preparing and analyzing accounting information
Macroeconomics	Fundamental	Analysis of macroeconomic variables (GDP, unemployment, inflation, etc.)	Understanding the overall economic context	IES 3 (Professional knowledge) – Enhancing knowledge of the economic environment
Public Finance	Fundamental	Origin of public finance, budget preparation, government accounting system	Ability to analyze public finance components and budget elements	IES 2 – Competence in public financial systems
Monetary Economics	Fundamental	Monetary system, monetary policies, central banks	Monetary and financial analysis	IES 3 – Strengthening economic background for financial markets
Statistics 3	Methodological	Probability distributions, estimation,	Quantitative analysis, critical thinking	IES 2 – Quantitative data analysis skills

Course	Unit Type	Course Content	Targeted Skills	Link to IES
Financial Mathematics	Methodological	hypothesis testing Simple and compound interest, annuities, present and future value	Financial evaluation, time value of money calculations	IES 2 – Mathematical skills essential for financial computations
Introduction to Business Management	Methodological	Management concepts, management functions, organizational structure	Understanding the business environment, management concepts	IES 3 – Knowledge of business and management context
Methodology	Exploratory	Steps of scientific research, data collection tools, report writing	Research skills, systematic analysis	IES 4 – Research skills and continuous development
Computer Science 2	Horizontal	Use of Excel and accounting software	Technology use	IES 2 & IES 7 – Competence in IT applications

Source: Authors based on the courses content

Table 4. Second-Semester Courses – Second Year Bachelor’s in Finance and Accounting in Light of IES

Course	Unit Type	Course Content	Targeted Skills	Link to IES
Corporate Finance	Fundamental	Financial data analysis, financial valuation, financing decisions	Financial valuation, analysis, financial decision-making	IES 2 – Financial analysis skills
Macroeconomics 2	Fundamental	Fiscal policies, economic growth, general equilibrium	Understanding the broader economic context	IES 3 – Understanding the wider economic environment
Business Management	Fundamental	Management functions, decision-making, human resource management	Management, decision-making, teamwork	IES 3 – Understanding organizational structure
International Accounting Standards	Fundamental	Introduction to IAS/IFRS, practical applications	Preparing financial reports according to international standards	IES 2 & IES 6 – Proficiency in international financial reporting
Statistics 4	Methodological	Regression analysis, time series, advanced hypothesis testing	Advanced statistical analysis	IES 2 – Quantitative analysis tools
Fundamentals of Operations Research	Methodological	Linear programming, decision-making, simulation	Mathematical modeling, decision-making	IES 2 – Decision analysis tools
Entrepreneurship	Exploratory	Starting and managing small businesses, feasibility studies	Entrepreneurial thinking, creativity	IES 3 & IES 4 – Developing initiative and personal skills

Business Ethics	Exploratory	Ethical responsibility, professional regulations	Professional conduct, ethical values	IES 4 – Commitment to professional ethics
French & English Languages	Horizontal	Financial and accounting terminology	Communication, language skills	IES 2 & IES 4 – Professional communication skills

Source: Authors based on the courses content

The second-year curriculum demonstrates substantial alignment with IES 2, 3, and 4, though with some pedagogical limitations. IES 2's technical competence requirements in financial reporting, auditing, finance, taxation, and management accounting are robustly addressed through specialized courses: Management Accounting develops cost analysis and budgeting skills, Corporate Finance builds financial evaluation capabilities, International Accounting Standards enables global financial reporting, and Financial Mathematics and Statistics provide essential quantitative analysis tools for decision-making and accurate reporting. IES 3's professional skills framework, encompassing critical thinking, teamwork, communication, and practical knowledge application, is supported through courses that cultivate intellectual and organizational competencies: Macroeconomics and Microeconomics enhance analytical thinking and contextual understanding, Introduction to Business Administration and Business Management develop leadership abilities, Research Methodology builds scientific problem-solving skills, and French and English courses strengthen the communication competencies vital for international professional practice. However, while IES 4's emphasis on professional values, ethics, and attitudes such as integrity, objectivity, and ethical behavior is addressed through the Business Ethics course (covering professional responsibility, independence, and regulatory compliance) and the Entrepreneurship course (fostering initiative and creative problem-solving), the program's predominantly narrative, lecture-based approach to ethics instruction falls short of IES 4's intent by lacking in-depth analysis of real-life case studies that would expose students to the practical conflicts of interest they will encounter in professional practice.

4.3 Analysis of the third-year Finance and Accounting Bachelor's degree curriculum in light of IES

The first semester of the third year in the Finance and Accounting Bachelor's program represents a pivotal stage in the training path of accounting students, where the curriculum begins to focus clearly on the professional and technical fundamentals related to the accounting field, while laying the theoretical foundations that frame this training.

This semester relies on a set of core modules such as: Advanced Financial Accounting 1, Corporate Accounting, Corporate Taxation 1, and Accounting Theory. These courses aim to enable students to understand complex accounting operations, familiarize themselves with the tax and legislative dimensions governing professional practice, and grasp the conceptual framework of accounting theory. The semester also includes methodological modules such as Financial Management and Research Techniques, which contribute to developing analytical and decision-making skills, along with an exploratory legal module (Corporate Law) and a language module (Specialized Foreign Language) to support multilingual professional communication.

This training progressively meets the requirements of the International Education Standards (IES) for professional accountants, particularly in the technical and analytical aspects, and paves the way for students to face the challenges of the next semester or to pursue a Master’s degree later. Table 5 presents the first semester courses of the third year Finance and Accounting Bachelor’s program in light of IES.

Table 5. Presentation of the First Semester Courses of the Third Year Finance and Accounting Bachelor’s Program in Light of IES

Course	Module Type	Course Content	Target Skills	Relevant IES
Advanced Financial Accounting 1	Fundamental	Accounting treatment of complex transactions, asset and liability valuation	Preparing complex financial statements, advanced accounting analysis	IES2, IES6
Corporate Taxation 1	Fundamental	Algerian tax system, income tax, and corporate tax	Calculating taxes and applying tax laws	IES4, IES7
Accounting Theory	Fundamental	Theoretical framework of accounting, assumptions, principles, and standards	Theoretical and critical understanding of accounting systems	IES3, IES8
Corporate Accounting	Fundamental	Incorporation, mergers, bankruptcy, and liquidation of companies	Analyzing accounting operations specific to corporations	IES2, IES4
Financial Management	Methodological	Financial analysis, cost of financing, investment, self-financing	Making financial decisions based on financial analysis	IES3, IES6
Research Techniques	Methodological	Designing data collection tools, qualitative and quantitative analysis	Field research and analysis	IES4, IES5
Corporate Law	Exploratory	Laws governing the incorporation and management of companies	Understanding the legal framework of corporate accounting	IES4
Specialized Foreign Language	Cross-cutting	Accounting and economic vocabulary in a foreign language	Enhancing professional communication in foreign languages	IES5

Source: Authors based on the courses content

The third-year curriculum demonstrates strong but incomplete alignment with the IES framework, particularly excelling in technical competence while revealing significant gaps in practical application and professional development. IES 2 (Technical Competence) is robustly addressed through specialized courses—Advanced Financial Accounting 1, Corporate Taxation 1, and Corporate Accounting—that cover essential professional content including asset valuation, mergers and liquidations, closing standards, and tax-related skills, though notable deficiencies exist in the absence of digital accounting tools, professional software training, and real-world institutional simulations that would allow students to apply these competencies to actual company scenarios. IES 3 (Professional Skills) receives relatively good but uneven support: Financial Management develops analytical and decision-making abilities, Accounting Theory fosters critical thinking, and Research Techniques builds research and data analysis capabilities essential for complex problem-solving, yet the curriculum lacks collaborative learning experiences such as teamwork exercises, oral presentations, and communication-focused training sessions. More concerning are the

substantial gaps in later standards: IES 4 (Professional Values, Ethics, and Attitudes) is not addressed through any dedicated ethics course at the Bachelor's level, IES 5 (Practical Experience and Communication Skills) compliance is weak, IES 6 (Professional Competence Assessment) is limited by reliance on theoretical exams and research assignments rather than simulation-based assessments or practical case evaluations that measure real-world task performance, and IES 8's emphasis on auditing is undermined by the absence of auditing courses. Despite the second semester's focus on advanced applications in accounting, auditing, management control, and public sector accounting, culminating in a Bachelor's graduation project designed to refine analytical and research skills alongside foreign language competencies, the program ultimately prepares students with strong theoretical foundations but insufficient practical, ethical, and assessment components for fully effective professional practice. Table (6) presents the second semester courses of the third year Finance and Accounting Bachelor's program in light of IES.

Table 6. Presentation of the Second Semester Courses of the Third Year Finance and Accounting Bachelor's Program in Light of IES

Course	Module Type	Course Content	Target Skills	Relevant IES
Advanced Financial Accounting 2	Fundamental	Year-end processing, account closing, adjustments	Preparing final statements and analyzing business results	IES2, IES6
Corporate Taxation 2	Fundamental	Advanced tax applications, tax disputes	In-depth understanding of the tax system and tax evasion risks	IES4, IES7
Accounting Auditing	Fundamental	Auditing concepts, audit stages, evidence, internal control	Planning and supervising financial audit operations	IES8, ISA
Management Control	Fundamental	Control tools, performance indicators, cost analysis	Making strategic decisions based on performance indicators	IES6
Public Sector Accounting	Methodological	Budgetary and financial accounting in the public sector	Applying the public sector accounting system and managing government accounts	IPSAS, IES2
Bachelor's Graduation Project	Methodological	Applied or theoretical research on an accounting topic	Research, analysis, academic writing	IES5, IES6
Data Analysis	Exploratory	Applied statistics, analysis software such as SPSS or Excel	Analyzing and processing accounting and economic data	IES2, IES7
Specialized Foreign Language 2	Cross-cutting	Writing technical reports, technical terminology	Professional accounting drafting in a foreign language	IES5

Source: Authors based on the courses content

The final Bachelor's semester demonstrates strong technical alignment with IES standards but persistent gaps in practical integration and professional skill development. IES 2 (Technical Competence) is very strongly addressed through advanced courses, Advanced Financial Accounting 2, Corporate Taxation 2, Accounting Auditing, and Public Sector Accounting, that provide essential technical knowledge for professional accountants and auditors across diverse sectors, though the curriculum fails to connect these concepts with

automated accounting systems, artificial intelligence tools, or modern analytical software that are increasingly central to contemporary practice. IES 3 (Professional Skills) shows good alignment through Management Control's development of performance measurement and decision-making abilities and the Bachelor's Graduation Project's cultivation of research, analysis, problem-solving, and independent work skills, yet systematic weaknesses persist in oral presentation training and the absence of formal evaluation mechanisms for teamwork or project management competencies. The Graduation Project represents the program's best embodiment of IES 5 (Practical Experience) by offering applied learning opportunities, but this is undermined by the lack of formal company or public administration internships, reliance on purely academic supervision without external professional evaluation, and absence of multi-dimensional competence assessment mechanisms such as interviews, presentations, or professional portfolios. Finally, while IES 8 (Audit Competence) is addressed through the Accounting Auditing course's introduction to audit stages, evidence-gathering, and risk assessment, providing a foundation for junior auditor training, the practical integration of International Standards on Auditing (ISA) remains weak due to the absence of real audit cases or actual audit reports in coursework, leaving students with theoretical knowledge but limited exposure to authentic audit practice.

4.4 Analysis of the First-Year Master's Degree Curriculum in Finance and Accounting in Light of IES

The first semester of the Master's program represents an important foundational stage in the training of accounting students at the Master 1 Finance and Accounting level, with a workload of approximately 368 hours. Priority is given to building a solid knowledge and technical base covering the core areas of accounting, management, finance, auditing, and statistics.

This semester is designed to enable students to understand international accounting principles and standards, master financial management operations, and prepare for engaging in the analysis of complex accounting processes. The combination of core, methodological, and language courses ensures a balance between theoretical scientific knowledge and soft skills, reflecting a gradual approach toward preparing students for more advanced semesters. Table (7) presents the first semester courses of the first year Master's program in Finance and Accounting in light of IES.

Table 7. Presentation of the First Semester Courses of the First-Year Master's Program in Finance and Accounting in Light of IES

Course	Module Type	Course Content	Target Skills	Relevant IES
International Financial Reporting Standards (IFRS)	Fundamental	Introduction to IFRS, financial statement processing, recognition and measurement, consolidation and mergers	Applying international standards, preparing accurate financial reports	IES2 – IES6
Advanced Financial Management	Fundamental	Financial performance analysis, investment decisions, project evaluation, financing	Financial decision-making, evaluation, and financial analysis	IES3 – IES6
Advanced Corporate Accounting	Fundamental	Mergers, liquidation, corporate restructuring, special operations	Analyzing complex transactions, mastering advanced corporate	IES2

Course	Module Type	Course Content	Target Skills	Relevant IES
Corporate Financial Policies	Fundamental	Financial planning, capital structure, financing and investment strategies	accounts Strategic analysis, developing corporate financial policy	IES6
International Auditing Standards	Fundamental	ISA standards, audit stages, audit evidence, risks, and audit reports	Conducting professional audits, preparing accurate audit reports	IES4 – IES8
Administrative Communication and Writing	Exploratory	Preparing administrative reports, drafting correspondence, presentation and communication techniques	Written and oral communication skills, professional report writing	IES5
Statistical Modeling	Methodological	Linear models, forecasting, regression analysis, applications of Excel and SPSS	Data analysis, statistical decision-making, using analytical tools	IES2 – IES7
Specialized Foreign Language	Cross-cutting	Financial and accounting terminology, reading and understanding professional documents, preparing reports in foreign languages	International communication, mastering specialized accounting terminology	IES5

Source: Authors based on the courses content

The Master's program demonstrates robust technical alignment with IES standards while revealing persistent weaknesses in practical application and experiential learning. The first semester shows significant compliance with IES 2 (Technical Competence) and IES 6 (Assessment of Professional Competence) through courses, IFRS, Financial Management, Corporate Accounting, and International Auditing Standards, that provide essential financial and analytical tools for understanding contemporary business environments, with International Financial Reporting Standards and Advanced Corporate Accounting reflecting the advanced technical level required by professional practice and the International Auditing Standards course fully addressing IES 4 (Professional Values, Ethics, and Attitudes) and IES 8 (Audit Competence) requirements for professional auditor training. IES 5 (Practical Experience) receives partial support through Administrative Communication and Writing and Specialized Foreign Language courses that develop communication competencies, though their practical impact remains secondary to technical instruction and the program critically lacks the direct applied components, workshops, internships, and real-life case studies, emphasized by IES 1 (Entry Requirements to Professional Accounting Education Programs) and IES 7 (Continuing Professional Development) recommendations for learning through practice. The second semester continues this technical deepening trajectory with approximately 368 hours of coursework introducing practically-oriented, complex subjects such as Financial Engineering, Advanced Corporate Accounting 2, Sectoral Accounting, and Advanced Auditing, while supporting academic research capabilities through Thesis Methodology and Statistical Software courses, yet this technical sophistication cannot fully compensate for the program's fundamental deficiency in field-based experiential learning that would bridge the gap between theoretical mastery and professional readiness. Table (8)

presents the second semester courses of the first-year Master's program in Finance and Accounting in light of IES.

Table 8. Presentation of the Second Semester Courses of the First-Year Master's Program in Finance and Accounting in Light of IES

Course	Module Type	Course Content	Target Skills	Relevant IES
International Financial Reporting Standards 2 (IFRS)	Fundamental	Completion of IFRS principles, advanced applications, practical cases, financial disclosures	Preparing complex financial reports, understanding international financial analysis	IES2 – IES6
Financial Engineering	Fundamental	Complex financial instruments, derivatives, hedging, risk management	Analyzing modern instruments, making strategic financial decisions	IES3 – IES6
Advanced Corporate Accounting 2	Fundamental	Continuation of special transactions, partnership contracts, tax accounting, complex adjustments	Handling complex cases, understanding tax and accounting regulations	IES2
Sectoral Accounting 1	Fundamental	Accounting in specific sectors: agriculture, construction, public sector	Adapting to specialized accounting environments, understanding non-traditional systems	IES2
Accounting Profession Organization and Ethics	Fundamental	Professional regulations, work ethics, professional responsibility	Understanding ethical framework, adhering to professional standards	IES4 – IES5
Master's Thesis Methodology	Methodological	Steps in academic research, methodology, referencing, problem formulation	Conducting professional research, critical and analytical thinking	IES4 – IES7
Statistical Software	Methodological	Using Excel, SPSS, quantitative data analysis, statistical applications in accounting	Using data analysis tools, supporting decision-making	IES2 – IES7
Specialized Foreign Language 2	Cross-cutting	Advanced financial terminology, professional oral and written communication	International professional communication, preparing accurate reports in a foreign language	IES5

Source: Authors based on the courses content

The second Master's semester achieves strong technical and professional skills development aligned with multiple IES standards, yet continues to suffer from inadequate practical integration that undermines full professional readiness. IES 2 (Technical Competence) is robustly addressed through specialized courses that deepen expertise in complex areas: International Financial Reporting Standards 2 expands application knowledge to intricate accounting issues, Advanced Corporate Accounting 2 tackles advanced problems including consolidated financial statements, and Sectoral Accounting 1 provides sector-specific knowledge that increases the technical depth the standard requires. IES 3 (Professional Skills) receives substantial support through courses demanding critical analysis, problem-solving, and decision-making—Financial Engineering develops financial instrument design and risk management capabilities, while Statistical Software enhances quantitative

analysis and technology utilization in financial contexts. IES 4 (Professional Values, Ethics, and Attitudes) is directly addressed through the Accounting Profession Organization and Ethics course focusing on ethical values and professional standards, IES 5 (Practical Experience) benefits from Specialized Foreign Language 2's emphasis on advanced professional communication competencies and Master's Thesis Methodology's development of academic writing and research communication skills, and IES 7 (Continuing Professional Development, particularly Information Technology) is supported by Statistical Software's focus on technological tools for financial and economic data analysis essential in the digital era. However, critical gaps persist: the program urgently needs direct institutional practical experience through short internships or applied projects, especially given this semester's absence of extended workshops or hands-on exercises; Statistical Software remains predominantly theoretical with minimal applications; Advanced Corporate Accounting 2's treatment of consolidated financial statements lacks real-world company examples; and Accounting Profession Organization and Ethics misses opportunities to analyze actual financial scandals and the accounting profession's role in them, thereby limiting students' ability to connect ethical principles with the messy realities of professional practice.

4.5 Analysis of the Second-Year Master's Degree Curriculum in Finance and Accounting in Light of IES

The third semester represents one of the most important stages in the advanced training of Master's students in accounting, marking a clear shift from a focus on traditional accounting concepts and tools to strategic, legal, and technological thinking. It has a total workload of approximately 442 hours.

The courses in this semester are designed to prepare students for leadership and analytical roles within organizations, enabling them to understand aspects of corporate governance, risk assessment, financial evaluation, and legal responsibilities related to their future profession. This semester also introduces new courses such as Corporate Governance, Business Criminal Law, Valuation of Enterprises, and a Fintech Seminar, highlighting an awareness of the importance of linking education with legal and digital developments that impact the accounting work environment. This approach aligns with IES3, IES4, IES5, and IES7, which emphasize developing analytical thinking, understanding the institutional context, and adapting to rapid digital transformation, while also emphasizing ethics and legal accountability. Table (9) presents the third-semester courses of the second-year Master's program in Finance and Accounting in light of IES.

Table 9. Presentation of the Third Semester Courses of the Second-Year Master's Program in Finance and Accounting in Light of IES

Course	Module Type	Course Content	Target Skills	Relevant IES
Advanced Management Control	Fundamental	Internal control, management tools, performance indicators, variance analysis	Performance improvement, effective internal decision-making	IES3 – IES6
Financial Strategy	Core	Long-term financial planning, strategic financing, capital structure decisions	Strategic thinking, high-level financial decision-making	IES6
Sectoral Accounting 2	Fundamental	Continuation of sectoral accounting in specific sectors such as insurance, banking, services	Adapting to the specificities of sectoral accounting	IES2

Course	Module Type	Course Content	Target Skills	Relevant IES
Valuation of Enterprises	Fundamental	Valuation methods (DCF, market, accounting), valuation for mergers or sales	Financial evaluation, critical analysis	IES2 – IES3
Corporate Governance	Fundamental	Governance principles, transparency, board roles, institutional oversight mechanisms	Understanding organizational relationships, work ethics	IES4 – IES5
Business Criminal Law	Fundamental	Economic crimes, accountant's criminal liability, sanctions	Understanding legal aspects of the profession, legal risk prevention	IES4
FinTech Seminar	Exploratory	FinTech concepts, digital currencies, artificial intelligence, modern financial applications	Keeping up with digital transformation, creative financial solutions	IES7

Source: Authors based on the courses content

The final Master's year demonstrates a strategic evolution from technical depth to integrated professional competence, with the third semester advancing specialized knowledge and the fourth providing crucial practical culmination. The third semester achieves strong IES 2 (Technical Competence) compliance through courses expanding specialized expertise: Advanced Management Control and Sectoral Accounting 2 deepen accounting knowledge, Financial Strategy and Valuation of Enterprises address sophisticated financial dimensions, and Business Criminal Law adds essential legal specialization, while the semester's strategic shift toward legal and technological integration—exemplified by the FinTech Seminar—reflects the program's evolution beyond pure accounting techniques toward comprehensive professional preparation. IES 3 (Professional Skills) receives substantial emphasis as Advanced Management Control and Financial Strategy demand high-level analytical abilities, strategic decision-making, and complex problem-solving, Corporate Governance develops leadership and ethical management competencies that partially address IES 4 (Professional Values, Ethics, and Attitudes), and IES 5 (Practical Experience) benefits from communication skills development through presentations, discussions, and teamwork activities, particularly in the FinTech Seminar's technical communication focus. The fourth and final semester represents the program's most significant alignment with experiential learning principles by transitioning students from theoretical environments to institutional reality through graduation thesis preparation, field studies, scientific conference participation, and professional training across an estimated 600 hours, thereby fully embodying the competency-based approach and learning-through-practice principles emphasized by IES 1 (Entry Requirements) and IES 7 (Continuing Professional Development) while enabling students to apply theoretical and methodological knowledge to real-world accounting problems, develop research and analytical capabilities, interact with practicing professionals, and cultivate the independence and adaptability essential for building authentic professional accounting identity—ultimately addressing the persistent practical experience gaps that characterized earlier program stages. Table (10) presents the courses of the fourth semester of the second-year Master's program in Finance and Accounting in light of IES.

Table (10): Presentation of the Fourth Semester Courses of the Second-Year Master's Program in Finance and Accounting in Light of IES

Course	Module Type	Course Content	Target Skills	Relevant IES
Personal Work	Applied	Preparation of the final thesis, addressing a professional or academic problem	Critical thinking, independent research, academic writing	IES4 – IES7
Field Study	Applied	Conducting a case study within an institution, interviews, analytical observation	Linking theory to practice, data collection, accounting reality analysis	IES1 – IES7
Participation in Conferences or Training	Supportive/Horizontal	Attending scientific conferences, workshops, or professional trainings related to the specialization	Broadening knowledge, professional communication, staying updated in the field	IES5 – IES7
Other Activities (as per Pedagogical Committee)	Optional	Academic or practical activities determined later (workshops, group projects, presentations...)	Teamwork, innovation, adaptability to academic changes	Depending on activity – mostly IES4 – IES7

Source: Authors based on the courses content

Since this final semester focuses on field experience, the analysis should emphasize the alignment of internship objectives with IES5, which stipulates that a beginning accountant must acquire sufficient practical experience during the initial professional development period to develop technical competencies, professional skills, and professional values and ethics.

The internship for Master’s students in Accounting and Finance during the fourth semester aligns with these requirements through the preparation of the graduation thesis, which enhances critical thinking and independent research, thereby developing technical competencies; the field study, which enables students to link theory with practice and develop professional skills; and participation in conferences and training sessions, which strengthen professional values and ethics through interaction with practitioners. Regarding the methodology for evaluating practical experience, IES5 recommends using multiple approaches to assess practical experience.

5. Discussion

The granular analysis of curricula across undergraduate and postgraduate levels reveals a profound structural dissonance within Algerian accounting education: systematic alignment with IES on declarative knowledge coexists with critical deficits in procedural competence, professional socialization, and technological integration. This dissonance manifests in three core contradictions that undermine graduate readiness for globalized practice.

Firstly, while programs nominally covers IES 2 (Technical Competence) and IES 3 (Professional Skills), pedagogical execution remains anchored in transmission-based models ill-suited for competency development. The near-total absence of authentic performance tasks – e.g., audit simulations using real case files (IES 8), tax compliance software exercises (IES 7), or live-client projects – reduces complex professional judgment to abstract memorization. For instance, Corporate Taxation courses (B.Sc. Year 3) teach computation algorithms yet omit scenario-based application of anti-avoidance rules, despite IES 4’s emphasis on regulatory navigation. Moreover, International Auditing Standards (M.Sc.) cover ISA

frameworks but lack mock audit planning for entities with complex revenue recognition, contravening IES 8's performance requirement: apply professional skepticism in gathering/evaluating evidence (International Accounting Education Standards Board, 2019). This pedagogical misalignment perpetuates what Majzoub and Aga (2015) terms simulated competence – graduates can describe standards but cannot operationalize them under ambiguity. The Bachelor's Graduation Project, while laudable, functions as a compensatory mechanism for missing practicum, violating IES 5's directive that practical experience be supervised, assessed, and integrated throughout learning (International Accounting Education Standards Board, 2019).

Secondly, IES 7 mandates advanced information technology competencies for accounting practice, yet technology integration remains peripheral and non-strategic; courses like Computer Science 2 (B.Sc.) focus on Excel mechanics rather than data extraction, transformation, and visualization for decision support – core skills in AI-augmented auditing (Chandler, 2025). Additionally, despite FinTech's inclusion in M.Sc. seminars, blockchain applications for transaction tracing, robotic process automation (RPA) in controls testing, or AI-driven forensic analytics receive no substantive treatment, creating a competency obsolescence risk for graduates. This deficit mirrors regional patterns observed by Mah'd and Mardini (2022), where <25% of MENA accounting programs embed emerging technologies into core syllabi. Crucially, IES 2's professional technology competency remains unmet when training focuses on software operation rather than technological judgment – e.g., evaluating algorithmic bias in predictive auditing tools.

Lastly, the treatment of ethics as a standalone Business Ethics module (B.Sc. Year 2) – taught didactically without contextual immersion – contravenes IES 4's requirement for pervasive ethical reinforcement across all learning. This pedagogical isolation fails to simulate ethical pressure points (e.g., client coercion during audit conflicts, whistleblowing dilemmas in taxation). It also neglects behavioral research showing ethical reasoning develops through iterative case debriefs and mentored reflection (Kirstein, 2016). The omission is particularly acute in Corporate Governance (M.Sc.), where fiduciary duty concepts remain abstract rather than tested through governance failure autopsies (e.g., Enron, Wirecard). Consequently, graduates enter practice with codified knowledge of ethics but lack the habitus to navigate grey zone conflicts – a critical vulnerability in emerging economies with weak regulatory oversight (بورحلة & بن أحمد, 2021).

The persistent misalignment between curricula and IES objectives stems from entrenched institutional pathologies that transcend mere curricular design flaws. First, assessment misalignment perpetuates a focus on declarative knowledge over applied competence. Evaluations predominantly rely on theoretical examinations (e.g., memorizing ISA standards) rather than work-relevant simulations such as audit evidence evaluation or real-time tax scenario resolution, directly contravening IES 6's mandate for authentic competency measurement. Second, a critical faculty capability gap undermines pedagogical innovation. Minimal professional development opportunities leave educators ill-equipped to deliver active learning or integrate emerging technologies, violating IES 1's requirement for "current professional expertise" among instructors. Third, stakeholder decoupling isolates academia from practice. Professional bodies and employers remain excluded from curriculum co-design and delivery, negating IES 1's emphasis on engaging "relevant stakeholders" to ensure labor market relevance. Finally, resource fragmentation manifests as standalone digital

skills units rather than holistic technology infusion. This siloed approach—evident in courses like Computer Science 2 (B.Sc.) teaching Excel in isolation—ignores IES 7’s directive for IT to be integrated across all professional competencies. Collectively, these pathologies sustain ceremonial compliance, where IES adoption is rhetorical rather than transformative.

Addressing these pathologies demands radical pedagogical restructuring anchored in four imperatives. Hybridized practice studios must replace 30–50% of lecture hours, integrating practitioners as co-instructors for applied learning. For instance, Advanced Financial Accounting (M.Sc.) could collaborate with audit firms on live consolidation exercises using anonymized entity financials, embedding IES 2’s technical competence within authentic workflows. Additionally, digital immersion threads should be woven into core courses to cultivate technological judgment. Corporate Taxation (B.Sc.) might incorporate blockchain-based VAT tracking simulations, while Auditing (M.Sc.) could deploy IDEA software for fraud analytics—transcending IES 7’s minimum requirements by fusing technical and digital competencies. An ethical acculturation framework must replace didactic ethics modules. Signature pedagogies like rotating ethical dilemmas (e.g., semester-long whistleblowing scenarios requiring stakeholder perspective-taking) and reflective e-portfolios documenting real-world decisions would instill the ethical habitus demanded by IES 4. Moreover, competency-based assessments should supersede traditional exams. Simulated practice reviews—such as oral defenses of audit workpapers—and capstone e-portfolios demonstrating IES-aligned artifacts would align evaluation with IES 6’s performance ethos. This paradigm shift positions IES not as a compliance checklist but as a scaffold for adaptive expertise, transforming Algerian accounting education into a regional benchmark for work-integrated learning.

6. CONCLUSION

This study conducted a systematic gap analysis of accounting education programs across undergraduate and postgraduate levels at Algerian universities against International Education Standards (IES). Through granular examination of curricula, pedagogical approaches, and assessment methods, we identified critical misalignments inhibiting graduate readiness for global accounting practice. The findings reveal a persistent dissonance between declarative knowledge transmission and the procedural competencies demanded by contemporary professional environments.

The key Findings of this study are as follows:

- While curricula nominally reference IES requirements, implementation remains superficial. Courses map to technical standards (IES 2, IES 3) yet lack authentic application mechanisms, reducing complex professional judgment to theoretical abstraction;
- A profound theory-practice chasm persists, with minimal integration of simulations, case-based learning, or supervised practicums. The Bachelor’s Graduation Project functions as a compensatory mechanism for missing IES 5-mandated experiential learning;
- Digital literacy is siloed into standalone tool-based courses (e.g., Excel training) rather than integrated as technological judgment across curricula—contravening IES 7’s vision of holistic IT competency;
- Ethics education remains didactic and isolated, neglecting IES 4’s requirement for

pervasive ethical reinforcement through contextual dilemmas and mentored reflection;

- Structural barriers—including assessment misalignment, faculty capability gaps, stakeholder decoupling, and resource fragmentation—sustain ceremonial compliance, where IES adoption is rhetorical rather than transformative.

To bridge these gaps, we propose:

- Replacing 30–50% of lecture hours with hybrid practice studio co-taught by practitioners, integrating real-world scenarios (e.g., anonymized entity consolidations in Advanced Financial Accounting);
- Embedding emerging technologies (blockchain, RPA, AI analytics) within core courses to cultivate technological judgment, moving beyond tool literacy;
- Implementing rotating ethical dilemma challenges and reflective e-portfolios to transition from rules compliance to embodied ethical reasoning;
- Formalizing curriculum co-design partnerships with professional bodies and employers to ensure labor market relevance.
- Replacing theoretical exams with simulated practice reviews (e.g., audit workpaper defenses) and capstone e-portfolios demonstrating IES-aligned artifacts.

Future Research can investigate culturally responsive adaptations of IES for Global South contexts, addressing tensions between global standards and local institutional realities. Another prospect is developing evidence-based models for embedding emerging technologies (AI, predictive analytics) across accounting curricula while mitigating algorithmic bias. Comparative studies of IES implementation efficacy across MENA region universities to identify scalable best practices.

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