



**Ministry of Higher Education and Scientific Research
Mohamed BOUDIAF University of M'sila
Faculty of Economics, Business and Management Sciences
Department of Financial Sciences and Accounting
The PRFU research team F03N01UN280120200001**

**In collaboration with
Algeria's Economic Strategy and Policy Laboratory**

Organize

A national seminar on:

Evaluation and update of Algeria's Financial Accounting System



**On May 19, 2021
Online participation (webinar)**

Honorary President	Pr. BADDARI Kamel (University Rector)
Forum Coordinator	Pr. BELADJOUZ Hocine (Dean of the Faculty)
Seminar Chair	Dr GHOUZI Mohamed Larbi
Scientific Committee Chair	Pr. GASMI Said
Organizing Committee Chair	Dr HAMIDI Ahmed Said

The Problem

In order to facilitate the reading of the financial statements and financial reports of economic entities by their users, and to provide appropriate information to all partners, and to bring Algerian accounting practice closer to international practice in standardization and harmonization with International Accounting Standards and International Financial Reporting Standards (IAS/IFRS). Algeria has for years embarked on a comprehensive reform of its accounting system, which led to the adoption of Law 07-11 of 25 November 2007, bringing "financial accounting system", which came into force on 01/01/2010.

From the adoption of the financial accounting system in its standards-inspired version (IAS/IFRS) version 2004 to the present day, the gap between the two repositories is widening, with the enactment of new standards, notably IFRS for SMEs and the removal of other standards.

Ten years after the beginning of the application of the financial accounting system, the question is still asked:

- To what extent is the financial accounting system compatible with the Algerian accounting environment?
- Since the Algerian economy consists mainly of small and medium-sized enterprises (SMEs), is this a sufficient justification for the adoption of the IFRS for SMEs?
- What strategy should be adopted to reform the financial accounting system?
- Should the financial accounting system be reviewed in light of new standards and changes to the IASB?
- What are the costs and benefits of this review?

The focus of the seminar:

1- The conceptual framework of the financial accounting system: the problem of the frameworks in the conception of accounting systems, considering that the Algerian financial accounting system, like the Tunisian and Moroccan system, is a hybrid system where, on the one hand, it combines an explicit conceptual framework by referring to the accounting framework of the IASB, and on the other hand, by maintaining an accounting system, and polarities (partial adoption of international accounting standards as with the current system, or the adoption a full IFRS system)

2- The constraints associated with the application of the financial accounting system (FAS) in relation to the national environment: economic, social, cultural and the Algerian institutional framework;

3- The constraints associated with the application of the financial accounting system (FAS) in relation to the law;

4- The constraints associated with the application of the financial accounting system (FAS) in relation to the evolution of international standardization; differences between the financial accounting system (2010) and the current version of IAS/IFRS;

5- The absence of a permanent ad hoc structure responsible for the regulatory monitoring of a binding purpose to regularly feed the accounting regulations;

6- Professional (vocational) and university education: the serious delay in the revision of curricula and programs and their adaptations to the financial accounting system (FAS), difficulties in teaching accounting, the conceptual approach to practice, lack of communication between the university and the economic enterprise and between the academic and the professional, the evaluation of university outputs, academic training and continuing professional training...

- 7- The constraints associated with the application of the financial accounting system (FAS) in relation to the valuation and revaluation of assets and liabilities;
- 8- The impact of the transition from the National Accounting Plan (NAP) to the financial accounting system (FAS) on financial statements and corporate assets;
- 9- The reality of accounting and financial disclosure in Algeria;
- 10- The financial accounting system as a hybrid system: problems related to special accounting (financial, agricultural sector... etc);
- 11- The reality and prospects of the statutory audit in Algeria;

Goals of the Seminar

- 1- A comprehensive assessment of the financial accounting system to address the most of the practical problems associated with its application;
- 2- Communication between academics and professionals to provide practical solutions to the various problems related to the application of the financial accounting system;
- 3- Enrich the different approaches related to the updating of the financial accounting system;
- 4- - Present the seminar's recommendations to the guardianship represented by the National Accounting Council in order to benefit from them.

Terms of participation

- Participation is open to all specialist research teachers, PhD students and accounting professionals (accounting experts, auditors and chartered accountants);
- Interventions must be part of one of the themes of the seminar;
- Participations can be presented in Arabic, French or English;
- The texts of the communications must be accompanied by two summaries, one in the language of the text and the other in another language.
- Texts must be in Word file, "Simplified Arabic" font, size 16 for Arabic texts and "Times New Roman" font, size 12, simple interlines.
- The number of pages of the communication should be between 10 and 15 pages.
- Communications must comply with the "APA" Standards.
- Participations can be individual or in pairs.

Scientific Committee:

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Important dates:

- Submission deadline: 10 May 2021
- Notification of acceptance: 15 May 2021
- Seminar date: 19 May 2021

Important

The best works of the seminar will be published in a specialized journal (special issue)

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