

Ministry of Higher Education and Scientific Research
Larbi Ben M'hidi University of Oum El Bouaghi -Algeria-

Faculty of Economics, Commerce and Management Sciences

in cooperation with

Laboratory of Innovation and Financial Engineering

Laboratory of Accounting, Finance, Taxation and Insurance

Organize the First International Conference (INIF2021) on:

The internationalization of accounting education

- To enhance the educational base of accounting practice -

June 05 ,2021

Oum El Bouaghi
University

Online via zoom



Call for Conference Papers

Supervisors of the conference

Honorary President: Pr. DIBI Zouhir - University Director –

Conference General Coordinator: Pr. SRARMA Abd El wahid - Faculty Dean –

Conference chair: Dr. DJEFFAL Khalid

Scientific Committee Chair: Dr. BENZOUAI Mouhamed Chrif

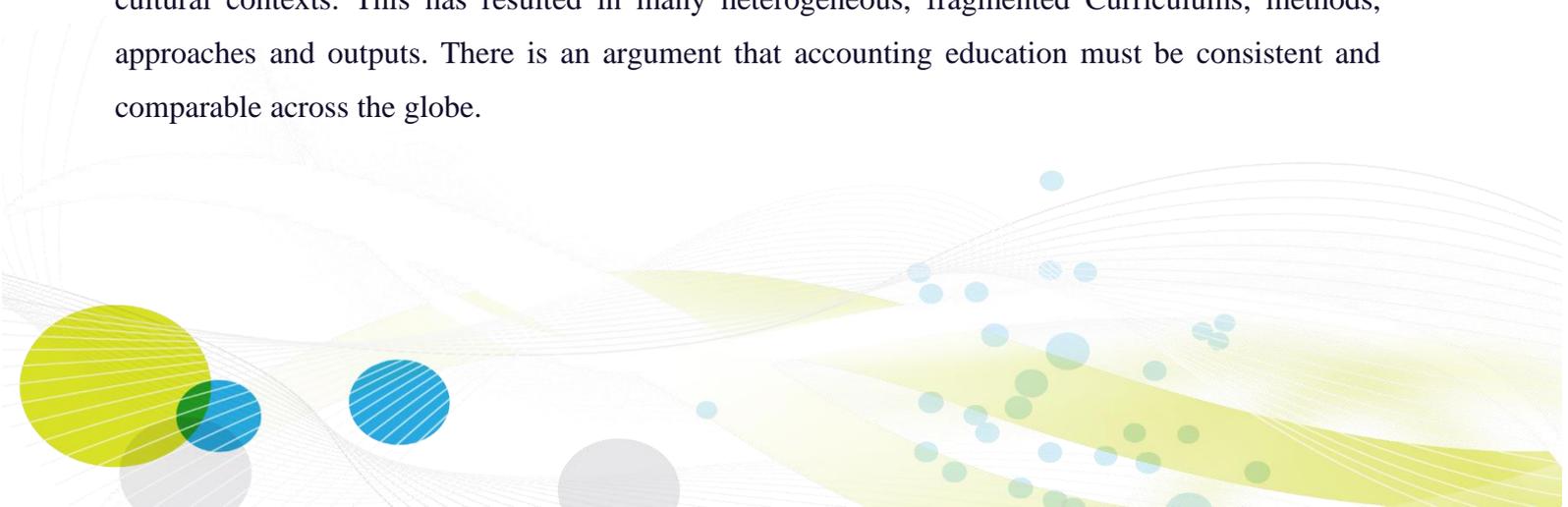
Organizing Committee chair: Dr. ATTIA Youcef

Preparatory Committee chair: Dr. Naoufel Baloule

Conference Preamble

Accounting as a profession enjoyed an increasing level of prestige within the business community. Accounting is the lingua franca of business that is consistently used and comparable across the globe. The advanced level of consistency and compatibility based on IFRS standards and one world model that fits the needs of all nations, is the result of a concerted effort to find convergence between various heterogeneous and fragmented practices.

Today, we need a consistent bases to develop competencies and skills that meet the needs of the accounting profession. So, we need to establish what needs to be learned. The upgrading of the accounting profession to advanced levels of consistency and normalization is still hindered by some shortcomings and differences in terms of knowledge gains and the skills of accountants who are applying the IFRS. Education has been influenced by historical, social, economic, political and cultural contexts. This has resulted in many heterogeneous, fragmented Curriculums, methods, approaches and outputs. There is an argument that accounting education must be consistent and comparable across the globe.

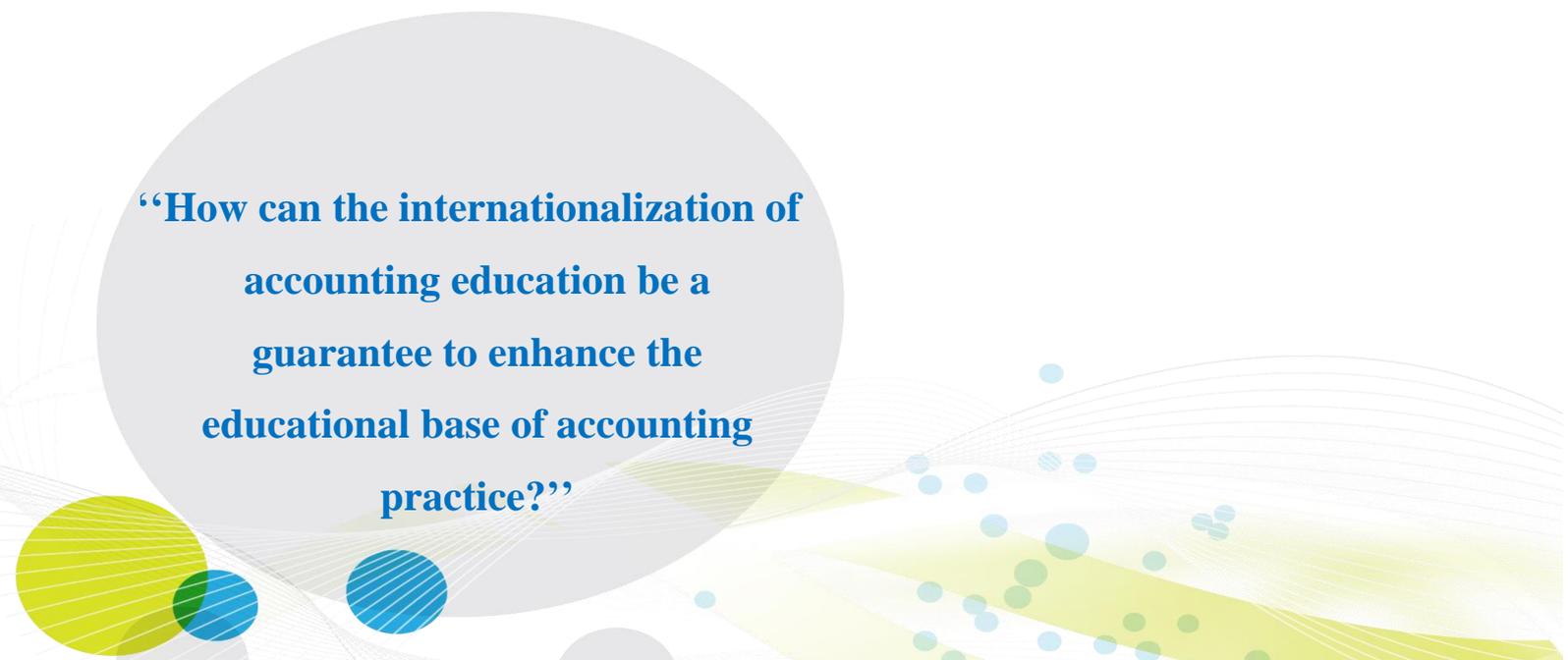


Independent international organizations have sought to take the lead in the internationalization of accounting education. The mission of the International Association for Accounting Education and Research (IAAER) is to promote excellence in accounting education and research on a global basis. The International Accounting Education Standards Board (IAESB) also tries to adjust and harmonize the teaching bases of the accounting profession, by establishing standards in the area of professional accounting education (IESs). These standards prescribe technical competence and professional skills, values, ethics, and attitudes.

Universities, educational institutions, employers, regulators, government authorities, and local supervisors of accounting education are not obliged to apply the standards or recommendations of international organizations supervising accounting education. There is controversy over regulatory legitimacy and the acceptance of these organizations, particularly the IAESB, as the appropriate standard setting for professional accounting education.

This conference discusses the problem of the relevance of accounting education to accounting practice. Especially, when educational content and accounting practices became separate and distant. The educational content that teaches to accounting practitioners in America is not the same as in Asia, Europe, or Africa, for example. In parallel, accountants across the globe are obliged to apply the same standards philosophy (IFRS), and are obliged to provide transparent financial reporting, enhanced accountability and improve economic efficiency. The challenge intensifies, when we find that in the same continent or in the same state can differ the educational base of accounting practice.

Against this background, the problematic of the conference is:



“How can the internationalization of accounting education be a guarantee to enhance the educational base of accounting practice?”

Conference Objectives

- Explore the latest research developments in the field of accounting education;
- Present the endeavors made to harmonize the accounting education at the international level;
- Identify the challenges facing integration in an international education model;
- Learning from other people's experience and incorporate their experience to build our accounting education.
- highlight the best practices and new developments in accounting education;
- Develop the accounting practice to provide transparent financial reporting, enhanced accountability and improve economic efficiency;
- Discuss the accounting education future.

Conference Topics

The conference will discuss the following research topics:

Topic 1: The conceptual framework of the internationalization of accounting education and its impact on the accounting profession.

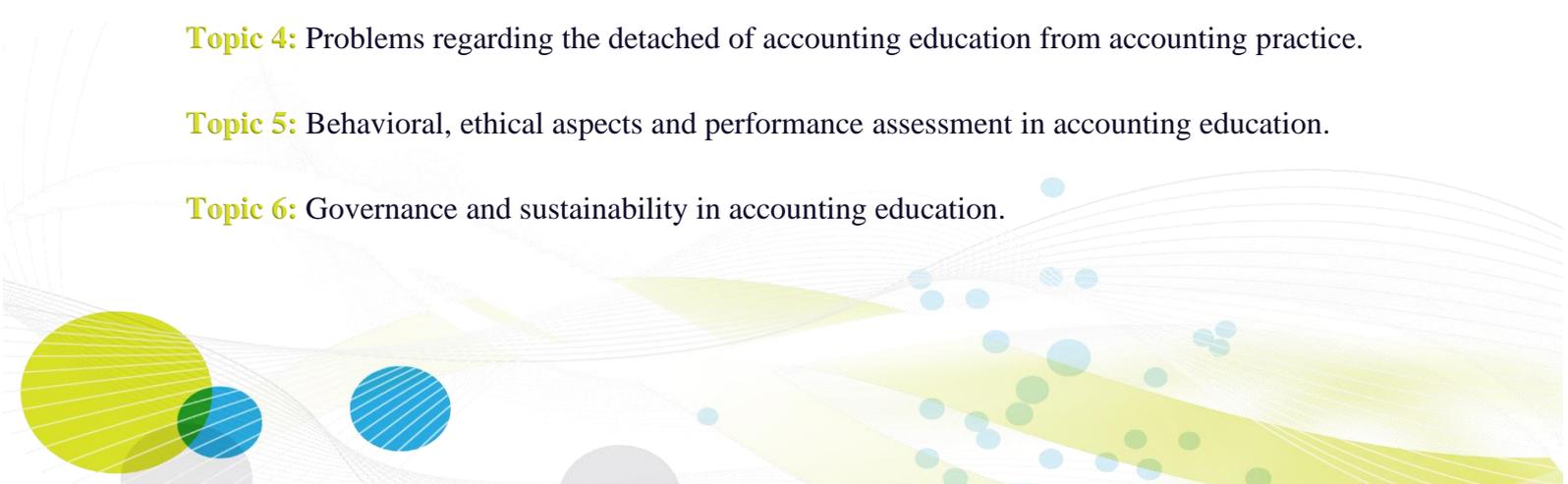
Topic 2: Curricula, strategies, methods and approaches to accounting education/learning at the international level.

Topic 3: International Education Standards (IESs), and the endeavors made to harmonize the accounting education at the international level.

Topic 4: Problems regarding the detached of accounting education from accounting practice.

Topic 5: Behavioral, ethical aspects and performance assessment in accounting education.

Topic 6: Governance and sustainability in accounting education.



Topic 7: Innovations in Accounting Education and their relationship in the development of the accounting profession.

Topic 8: The Influence of AAOIFI Accounting Standards on Accounting Education.

Topic 9: International experiences in improving the quality of accounting education.

Conference Target Audience

The conference is for professor of accounting and PhD students in accounting. The conference will also be of interest to accounting experts, accountants and certified accountants, as well as professionals practicing accounting in institutions.

Submission Guidelines

- Only original papers that have not been published or submitted for publication elsewhere will be considered;
- Papers is accepted in the three languages (Arabic, English and French);
- Papers should be structured in the “IMRAD” format, and “APA” style for references and citations;
- Papers should be submitted in Word format. using Simplified Arabic font 13 pt. for the main text in Arabic. Times New Roman font 12 pt. for the main text in English and French. The margins are 2 cm for all sides. The paper should not be less than 10 pages and should not exceed 20 pages.



Publication of papers

- All the papers presented in conference, will be published in conference proceeding (ISSN).

Participation fees

- Participation fee (Academic professors/professionals): 2000 DA (20 Euro).
- Participation fee (PhD students): 1000 DA.
- Participants with research papers receive a certificate of participation.

Conference Deadline

May 20, 2021: Full paper submission.

May 31, 2021: Authors will be notified of paper acceptance.

June 5, 2021 : Conference Date.

Contact Information

Paper Submission: inif.oeb@univ-oeb.dz

Email for inquiry: inif.oeb@univ-oeb.dz

Conference Website: www.univ-oeb.dz

**Address: Oum El Bouaghi University,
Constantine Road, Oum EL Bouaghi,
04000.**

