

# Evaluation Of The Inclusion Extent Of Accounting Curricula Onto Contemporary Technical And Scientific Issues From The Perspective Of Algerian University Students A Sample Study From The University Of Ouargla And The El Oued

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## Abstract:

This study aims at identifying the extent to which the curriculum includes accounting onto contemporary accounting issues such as (environmental accounting, accounting for social responsibility, accounting of human resources ...) in addition to the use of accounting software in accounting work, As we try to identify if there are differences In this Results Depending on the system of formation, and university students, we relied on a random sample of the students of Kasdi Merbah University in Ouargla and the university of the Echahid Hamma Lakhdar in El Oued. In the 2017/2018 academic year. A total of 112 questionnaires were retrieved from 150 distributed. utilize some statistical tools. A number of results reached, The most important , the curriculum did not address many topics and contemporary accounting problems.

**Keywords:** Accounting, curriculum, accounting programs, classical system, LMD, Contemporary accounting topics

**Jel Classification Codes:** A2· I2· J24

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## I. INTRODUCTION

The educational programs of accounting standards in Algeria have focused on the technical and practical training of the students in recording the accounting processes and the necessary organizational procedures. This has provided us with graduates who are highly proficient in accounting records and have a poor understanding and accountability of the decision, and have difficulties in keeping up with the developments that may have occurred in the systems used and the regulations in force. There is also a radical change in the educational system of Algerian universities from a classical system to a (LMD) system.

It was therefore necessary for the Algerian University to adapt to the new situation by restructuring and building the accounting curriculum and developing its relationship with its external environment, especially economic institutions, to create a generation of accountants with technical and intellectual capabilities to enter the labor market and keep abreast of developments in the field Difficulties. The intellectual flexibility resulting from good intellectual and technical formation contributes to the ability to adapt in any workplace, at any time and with any system. Accounting in itself has developed in previous periods, especially opening the field of research in contemporary accounting issues and problems. Including environmental accounting, accounting for social responsibility, exchange rate accounting ... ... in addition to the evolution of the use of information technology in its operations. From all of the above, the main problems of this research are manifested, which can be formulated as follows:

To what extent are the accounting curricula for contemporary technical and scientific accounting issues included from the perspective of Algerian university students?

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## **I. Research Assumptions**

### **Hypothesis H1:**

**Zero Hypothesis (h10):** Accounting and financial curricula contain the use of information systems in accounting from the point of view of the graduates of the University of Ouargla and El Oued;

**Alternative Hypothesis (h11):** Accounting and financial education curricula do not include the use of information technology in accounting from the point of view of the graduates of the University of Ouargla and El Oued;

### **Hypothesis H2 :**

**Zero Hypothesis (h20):** The curriculum of accounting and financial education deals with the study of contemporary accounting topics from the point of view of graduates of the University of Ouargla and El Oued;

**Alternative Hypothesis (h21):** Accounting and financial education curricula do not address contemporary accounting topics from the point of view of graduates of the University of Ouargla and El Oued;

### **Hypothesis III H3;**

**Zero Hypothesis (H30):** There are no statistically significant differences in the responses of graduates of the University of Ouargla and El Oued, depending on the type of study system;

**Alternative Hypothesis (h31):** There are statistically significant differences in the responses of graduates of the University of Ouargla and El Oued, depending on the type of study system;

### **Hypothesis IV H4:**

**Zero Hypothesis (h40):** There are no statistically significant differences in the responses of graduates of the University of Ouargla and El Oued, according to the university;

**Alternative Hypothesis (H41):** There are statistically significant differences in the responses of graduates of the University of Ouargla and El Oued, according to the university;

**Hypothesis V H5:**

**Zero Hypothesis (h50):** There are no statistically significant differences in the responses of graduates of the University of Ouargla and El Oued by specialization;

**Alternative Hypothesis (h51):** There are statistically significant differences in the responses of graduates of the University of Ouargla and El Oued by specialization.

It should be noted that there are many researches that have tried to address the subject of the curriculum of the field of accounting and in many countries, including the study of accounting education in Nigeria need for synergy and the aim of the researchers in this study to try to identify the impact of the educational system in institutions of higher education and professional bodies in Nigeria (451 individuals), including (27) individuals who had companies to practice accounting for more than twenty years of experience. The sample was split between high tires (44 individuals) and low tires (407 individuals). A simple meta-analysis tool was used to present the facts in an understandable way. The results of the study revealed that the institutions of higher education in Nigeria have a major role in the development of the educational system, and that there is a discrepancy between the theoretical composition in the curricula of accounting education and the professional practice of graduate students, in addition to the low level of efficiency of faculty members in Nigerian universities. [Babalola & Tihami2012 ]

The study examined the impact of academic training on professional life in accounting. It also sought to identify ways in which faculty members can

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positively influence practitioners. A sample of participants from four accounting organizations in the southeastern United States. Sixteen participants (9 males and 7 females) were recruited from professionals with 3 to 20 years of experience. And have a graduate degree in accounting (potential participants have been screened in advance to ensure that they meet basic criteria for inclusion in the study). The selected participants provided detailed information on their perceptions of the relationship between university accounting education and career success. By answering a survey containing open-ended questions. Such as the extent to which faculty members influenced their careers; and were asked to make recommendations for best practices to help graduates succeed in practice. The study stressed that there is a large gap between accounting education and accounting practices, and that the faculty members should pay attention to the professional aspect of the training of students and the development of accounting programs. In addition, there is a need to find formulas of correlation between the theoretical study and the applied study of accounting education to produce a generation of qualified graduates. [Ryan Johnson, Wofford College , 2014]

## **II. Method and tools used:**

**2.1 The Study Society:** In order to determine the society of the study, we adopted as a minimum a person who was questioned by university students who studied the basic specialization of accounting and finance. The study population consists of students of the University of Ouargla and El Oued, whether they studied according to the classical system or the Lmd system.

**2.2. Study Sample:** We selected a random sample of 150 individuals from different members of the community in question. We distributed the questionnaire to the sample members.

**2.3. Distribution and retrieval of the questionnaire:** The researchers distributed and retrieved the questionnaire form based on several channels, including direct contact with the sample members, or by e-mail, after obtaining various electronic addresses. Table (01) shows statistics for this. The total number of valid forms was 112, representing 74.66% of the total distributed forms. This was followed by retrieving 123 forms, after the sorting and organizing process, and about 11 forms were excluded because they were not completed or conflicting.

It was also found that the percentage of retrieval of questionnaire forms through regular delivery was about 94% and electronic delivery 68%, indicating that the normal delivery of the forms to the target subjects in the study is a little more effective than the electronic delivery.

**Table 1: Distribution méthodes of the questionnaire**

Delivery method of the questionnaire	Normal delivery	Electronic delivery	Total
Total distributed forms	80	70	150
Retrieved forms	75	48	123
Canceled forms	4	7	11
Valid forms for study	71	41	112

**The Source: prepared by the researchers.**

## **2.4. Processing the questionnaire**

This process included sorting and analyzing the responses received in the regular and electronic questionnaire forms after printing them on paper and was compiled in preparation for building a questionnaire base that includes the data extracted from these forms.

The statistical program SPSS 20 was used to process the questionnaire data. The statistical statistical tests were used and we adopted the following statistical tools:

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alpha cronbach test for consistency of the questionnaire paragraphs and internal consistency testing;

- percentages, repetitions, arithmetical averages and standard deviations to describe study samples and their views on the paragraphs of the questionnaire;
- One Sample T-Test, ANOVA to test hypotheses and disseminate results to the study population.

## **2.5. Limitations of the study:**

- spatial Limits: the University of Ouargla and the El Oued;
- Time Limits: University Season 2017/2018;
- Human Limits: This study is based on the opinions and answers of the students of the Algerian University from the Valley region and the accounting or related disciplines.
- Objective Limits: This study focused on topics and axes related mainly to the use of informatics methods in accounting and contemporary topics in the field of accounting and educational curricula in the field of accounting and finance.

## **2.6. Reliability and stability of the study tool**

The researchers presented the questionnaire to a group of arbitrators consisting of (05) experts in the field of accounting and statistics. The researchers responded to the opinions of the arbitrators and made the necessary deletion and modification in the light of the proposals and observations presented.

**2.6.1. Reliability :** The researchers conducted a statistical analysis of the questionnaire to verify its validity. On this basis, the consistency of the questionnaire axes for this study was tested through the Cronbach's Alpha Coefficient calculation, which determines the stability of the studied

phenomenon by observing the field where the coefficient is closer to one, the stability is excellent, and the truth is the square root of Cronbach's Alpha Coefficient.

Where all the paragraphs of the questionnaire were calculated, and the result showed that the values of the alpha-cronbach coefficient for the questionnaires approved in the research is equal to 0.789, which is a good factor that proves the validity of the questionnaire, Is estimated at 0.888 which indicates the existence of sincerity in the questionnaire meaning that if distributed again we can get the same results. Table (02) shows this.

**Table 2: Stability coefficients according to the Cronbach's Alpha method**

Notice	Nombre of paragraphes	Cronbach's Alpha Coefficient	Racine of Cronbach's Alpha
somme of paragraphs	20	0.789	0.888

**The Source: prepared by the researchers based on SPSS program.**

**2.6.2. Internal Validity :** In terms of Internal Validity, which aims to determine the consistency of each paragraph of the questionnaire with the area in which this paragraph belongs, the two researchers calculated the Internal Validity of the questionnaire by calculating the correlation coefficients between each paragraph of the questionnaire domains and the total score of the field itself. And obtained the following results:

**a. The Internal Validity of the axis of the use of means of information:** Table (03) shows the correlation coefficient between each of the paragraphs of the first field and the total score of the field, which shows that the correlation coefficients shown function at the level of  $\alpha = 0.01$  and thus the field is honest for what was put to measure.

**Table 3: The correlation coefficient between each of the first and the whole field**



NB	Paragraph	Pearson coefficient of correlation	(.Sig) Probability Value(.Sig)
1.	The course contained training modules on the use of accounting software related to PC Compta, Elbassit.	.827**	.000
2.	The course contained training modules on the use of accounting software related to PC paie , Elbassit paie	.690**	.000
3.	The course included standards for training in the use of computer software related to Stock	.523**	.000
4.	The course contained measures for training in the use of computer software related to insurance (CNAS...	.485**	.000
5.	The curriculum showed how to make tax and semi-tax statements via internet	.793**	.000

\*\*=0.01  $\alpha$  The correlation is statistically significant

**The Source:** prepared by the researchers based on SPSS program.

#### **b. the Internal Validity of the axis of the use of software in the labor**

**market:** Table (04) shows the correlation coefficient between each of the paragraphs of the second field and the total score of the field, which shows that the correlation coefficients shown function at the level of  $\alpha = 0.01$  and thus the field is honest for what was put to measure.

**Table 04: The correlation coefficient between each of the paragraphs of the second field and the total score of the field**

NB	Paragraph	Pearson coefficient of correlation	(.Sig) robability Value(.Sig)
6.	International Accounting Standards and International Standards for Auditing.	.807**	.000
7.	Accounting peculiarities in listed companies	.235*	.013
8.	Inflation accounting.	.290**	.002

9.	Finance lease	.221*	.019
10.	Exchange prices accounting	.360**	.000
11.	Deferred taxes.	.289**	.000
12.	Accounting complexes	.131	.168
13.	Accounting for social responsibility.	.298**	.001
14.	Environmental Accounting	.244**	.000
15.	Human Resources Accounting	.352**	.000
16.	Accounting in insurance companies	.385**	.000
17.	Banking Accounting	.151	.113
18.	Agricultural Accounting	.371**	.000
19.	Accounting associations and clubs	.311**	.000
20.	Accounting in oil companies	.746**	.000

\*\*=0.01  $\alpha$  The correlation is statistically significant

The Source: prepared by the researchers based on SPSS program.

**2.6.3. Structure Validity :** The Structure Validity is a measure of the validity of a tool that measures the extent to which the objectives of the tool are achieved, and shows the extent to which each area of study is related to the overall score of the questionnaire. Table (5) shows that all correlation coefficients in all areas of the questionnaire are statistically significant at the level of  $\alpha=0.01$  . Thus, all areas of the questionnaire are considered valid for the measurement.

**Table 5: correlation coefficient between each grade of the questionnaire and the total score of the questionnaire.**

NB	Paragraph	Pearson coefficient of correlation	(.Sig)
01	. The first area: the use of informatics in accounting.	.645**	.000
02	The second area: contemporary topics in accounting and finance.	.573**	.000

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**\*\*=0.01  $\alpha$  The correlation is statistically significant**

**The Source: prepared by the researchers based on SPSS program.**

### **III. Results and discussion:**

#### **3.1. Analysis of demographic characteristics of the sample:**

The sample of the study is divided according to the characteristics of gender. The percentage of male respondents is 50%, while females are about 50%. According to the study system, it was 33% for the classical system and about 67% for LMD. While the researchers were keen to distribute the questionnaire forms to get university graduates who studied accounting, the proportion was about 58%, and finance by about 30.4% represented the remaining estimated 11.6% of the various disciplines, which are considered the basis of accounting. In the latter, the respondents were divided according to the university, where it was 52.7% for the University of the valley and the estimated rate of 47.3% of the University of Ouargla. For more information, see Table (06).

**Table 6: Distribution of sample members by different characteristics**

	Statement	the number	rate
sex	Male	56	50
	female	56	50
study system	Classic System	37	33
	lmd LMD System	75	67
Specialization	accounting	65	58
	Finance	34	30.4
	anther option	13	11.6
University	Eloued	59	52.7
	Ouargla	53	47,3

**The Source: prepared by the researchers based on SPSS program.**

### 3.2. Analysis of questionnaire results

Table (07) shows the various responses of the study sample members on the questionnaire axes, mainly related to the means of information used in accounting for the first axis, the terms related to the study of the contemporary accounting topics of the second axis, and after calculating the arithmetical averages and standard deviations, Reach the following:

The first axis, which is related to the information methods used in accounting, such as accounting software, inventory programs, pay programs ... Etc., we found that the phrases were in a weak rate, ranging from a computer average of 1.16 to 1.35. As for the whole axis, the arithmetic average was about 1.35 with a weak estimate. It can be said that the members of the study sample did not receive a composition during the period of their study about the means used in accounting as the university students did not receive a composition in regard to information programs such as accounting registration programs , Wages programs, stock ... etc. This is considered a failure in the composition of the student in terms of accounting and finance.

The second axis, whose terms are related to contemporary accounting issues and issues, the responses of the sample on this axis ranged from weak to medium, ranging from 1.22 to weak and 2.43 to average. As for the whole axis 1.44 with a weak score and a standard deviation of 0.68 indicating that the respondents agreed on the answers reached. It can be said here that the composition of the sample was lacking in dealing with the contemporary issues that have become accounting in the manner of many topics such as international accounting standards, inflation accounting, accounting complexes, accounting of social responsibility ... etc. This is a failure in the composition of the student in the area of accounting and He graduated from the university and does not control

the many accounting topics that may be addressed in the future, whether in many competitions or in the labor market.

**Table 7: The arithmetic mean and the standard deviation of the study results**

nb	Paragraph	average	standard deviation	answer
	The course contained training modules on the use of accounting software related to PC Compta, Elbassit.	1.3750	.63139	low
	The course contained training modules on the use of accounting software related to PC paie , Elbassit paie	1.3125	.58558	low
	The course included standards for training in the use of computer software related to wages such as Stock	1.2679	.51957	low
	The course contained measures for training in the use of computer software related to insurance (CNAS...	1.1696	.46282	low
	The curriculum showed how to make tax and semi-tax statements via internet	1.3482	.58062	low
<b>Statements related to accounting programs used in the labor market</b>		<b>1.3571</b>	<b>.49058</b>	low
6.	. International Accounting Standards and International Standards for Auditing .	2.4375	.76854	high
7.	Accounting peculiarities in listed companies	1.5714	.69379	low
8.	Inflation accounting.	1.6250	.77256	low
9.	Finance lease	2.2232	.79082	medium
10.	Exchange prices accounting	2.1696	.75800	medium
11.	Deferred taxes.	2.0536	.84725	medium
12.	Accounting complexes	1.6607	.76587	low
13.	Accounting for social responsibility.	1.8304	.87907	medium
14.	Environmental Accounting	1.7411	1.22838	medium
15.	Human Resources Accounting	1.7679	.81630	medium
16.	Accounting in insurance companies	1.6161	.72591	low
17.	Banking Accounting	1.8393	.78904	medium
18.	Agricultural Accounting	1.4732	.73472	low
19.	Accounting associations and clubs	1.2054	.50472	low
20.	Accounting in oil companies	2.4375	.76854	high
	<b>Elements related to the study of contemporary topics in accounting and finance</b>	<b>1.4464</b>	<b>.68233</b>	low

**The Source: prepared by the researchers based on SPSS program.**

### 3.3. Testing hypotheses

#### 3.3.1. The first hypothesis

The zero hypothesis was formulated. The accounting and financial curricula contain the use of the means of information from the perspective of the graduates of the universities of Ouargla and Alwadi, and thus accept the alternative hypothesis of this hypothesis, as shown by the T-test one simple test. Table (08) shows the statistical significance of  $\text{sig} = 0.000$ , which is less than  $0.05\%$ . This indicates the rejection of the null hypothesis and the acceptance of the alternative hypothesis and through the arithmetic average of the responses of the sample of the sample of 1.35 That the methods of accounting education used the means of information is weak, which is explained by the results of the analysis of the questionnaire previously.

**Table 8: Results of the Test of the Use of Informatics in Accounting and Finance**

One sample test						
	Valeur du test = 2					
	Calculated t value	ddl	Sig. (bilatérale)	Hypothesis	Statistiques	
					Moyenne	Ecart-type
Axis answers 1	-13.868	111	.000	$\mu=2$ $\mu \neq 2$	1.3571	.4906

**The Source:** prepared by the researchers based on SPSS program.

#### 3.3.2. The second hypothesis:

through the second hypothesis that has been formulated on the extent addressed the accounting curriculum for accounting issues, contemporary was the formulation of the null hypothesis that the study sample answer that accounting education curricula to address contemporary accounting issues and then

formulate alternative hypothesis where this hypothesis is tested by. ...., and the table (09), which shows the test results discussed accounting education curricula for accounting contemporary issues, where we find that the degree of moral Sig = 0.000 which is less than 0.05%, ie, he is rejected the null hypothesis and accept the alternative hypothesis, which says the The accounting curriculum did not address Z contemporary accounting issues and through the table also shows that the arithmetic average of the sample answers 1.94 This confirms the test result of the second hypothesis.

**Table 9: Results of the test of the containment of educational curricula for contemporary accounting issues**

**One sample test**

	Value of test = 3					
	t	ddl	Sig. (bilatérale)	Hypothesis	Statistics	
					Moyenne	Ecart-type
Axis answers 2	-19.835	111	.000	$\mu = 3$ $\mu \neq 3$	1.9420	.5640

**The Source: prepared by the researchers based on SPSS program.**

### 3.3.3. The third hypothesis:

related to the existence of statistically significant differences in the responses of the sample according to the different type of study system

The third hypothesis is that there are statistically significant differences in the responses of the sample according to the type of study system. The ANOVA test, which shows the analysis of the individual variance of the responses of the sample, The results of the test showed that the alpha ratio was 1,546 and that its statistical significance is 0,216, which is greater than 0.05. Therefore, we accept the third null hypothesis. This means that there is no statistically significant difference in respondents' answers to their assessment of the accounting and

financial curricula And the extent to which they contain contemporary scientific issues, as well as their use of the means of informatics in this field. The graduates of the classical system or the LMD system look at the same approach to the accounting curriculum, the results of which have been analyzed previously. (See Table 10)

**Table 10: Analysis of the single variance related to sample responses according to the study system**  
**ANOVA à 1 facteur**

	Somme of carrés	F	Signification	Décision
Inter-groupes	0.371	1.546	0.216	Not statistically significant
Intra-groupes	26.395			
Total	26.766			

**The Source: prepared by the researchers based on SPSS program.**

### **3.3.4. The fourth hypothesis:**

related to the existence of statistically significant differences in the responses of the sample by university

The hypothesis is that there is a difference between the individual from the University of the valley and the individual from the University of Ouargla, where it is possible to give an opinion on the containment The accounting curriculum for contemporary accounting issues and their use for informatics means varies according to the place of training from the University of the Valley to the University of Ouargla. This is what did not appear in the statistical result. The analysis of the mono-variance analysis showed that the alpha ratio was 3,108 and that its statistical significance was 0,081, which is greater than 0.05. Therefore,



we accept the fourth zero hypothesis, which says that there are no statistically significant differences in the responses of sample individuals Study by university at 95% degree of freedom (see Table 11).

**Table 11: Analysis of the single variance related to the answers of the sample by the university**  
**ANOVA à 1 facteur**

	Somme of carres	F	Signification	Décision
Inter-groupes	0.735	3.108	0.081	Not statistically significant
Intra-groupes	26.030			
Total	26.766			

**The Source: prepared by the researchers based on SPSS program.**

### 3.3.5. The fifth hypothesis:

related to the existence of statistically significant differences in the responses of the sample members by specialization.

The fifth hypothesis is that there are no statistically significant differences in the responses of the members of the sample according to specialization. This hypothesis starts from the idea that Algerian university graduates differ in their answers to the questionnaire questions because there is a difference between the specialization that the individual studied during his university formation. This is what did not appear in the statistical result. The analysis of the single-variance analysis showed that the alpha ratio was 1,346 and that its statistical significance was 0,264, which is greater than 0.05. Therefore, we accept the fifth zero hypothesis that there are no statistically significant differences in the responses of sample individuals Study by specialization at 95% degree of freedom (see Table 12).

**Table 12: Analysis of the individual variance related to sample responses by specialization**

**ANOVA à 1 facteur**

	Somme of carres	F	Signification	Décision
Inter-groupes	0.645	1.346	0.264	Not statistically significant
Intra-groupes	26.120			
Total	26.766			

**The Source: prepared by the researchers based on SPSS program.**

**IV. Conclusion:**

The study showed that the curriculum of accounting education did not pay attention to the various accounting and computer registration programs that the student needs in the world of work, which is a lack of curricula. Where we have found a barrier between the student's student earnings and its practical potential. We have also concluded that there is insufficient accounting and financial education programs related to the accounting programs required by the student in the labor market, such as accounting registration programs, wages programs, stock, insurance, etc. In the field of accounting and finance related to the curriculum and its content did not pay attention to contemporary accounting issues and problems such as accounting for social responsibility and environmental accounting, except the subject of international accounting standards and international auditing standards, and the subject of accounting The oil companies, which the students have largely agreed to study. From all of the above, it should be noted that the study programs should be reviewed and

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developed to conform to the developments that have occurred and will take place in the relevant fields.

- **Referrals and references:**

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