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The opening :

Within this issue, 32 articles were accepted as follow:

The first article entitled: **Areas of Benefiting From The Electronic Cloud in Accounting Information Systems / A Study in Some Selected Iraqi Companies**, for the researcher Zeyad Hashim ALSaqa ; the research discussed some concepts related to use of the electronic cloud in the work of AISs with a focus on concept of cloud accounting that dealt with the nature of accounting work in light of use of the electronic cloud and the expected effects resulting from that, and then identifying most important requirements for use of the electronic cloud in work of AISs.

The field study was carried out in a number of Iraqi companies to find out the extent of benefiting from the electronic cloud in the work of accounting information systems through the study sample, which included a group of employees in accounting work and information technologies. It was concluded that there are several areas through which cloud storage and computing are used. Cloud down to cloud accounting applications.

As for the second article which entitled: **COMPARATIVE ANALYSIS OF THE ECONOMIC PROFITABILITY OF THE EXPORT OF FRESH PINEAPPLE AND ITS JUICE PRODUCED IN BENIN REPUBLIC** for the researchers F. C. BIAOU et al; In their article, they focused on the rapid increase in pineapple production and its juice has been accompanied by an increase in its exports to various sub-regions. To assess the profitability of these exchanges, surveys were conducted among producers, processors and exporters of this commodity. In this study, the methodological approach includes the use and analysis through the Cost-Financial and Economic Benefit ratios nominal and effective protection coefficients and the ratio of comparative advantage. The results show that the export of fresh pineapple to hinterland countries is on the one hand, more profitable than that of pineapple juice because of the proliferation of sugar-sweetened beverages in the sub-region. On the other hand, it is more profitable than its export to Europe.

While the third article which entitled **Adjustment to International financial reporting standards for tenant in order to alleviate the impact of Cov-19** for the researcher Kadri Abdelkader; This research presents an outline of the accounting treatments of International financial reporting criteria and the methods that entities can fully fulfil and keep Conformity with the criteria. This research further intends to learn how to account for those privileges was given to tenants, as

such, an array of findings has been amounted, notably, the International Accounting criteria Board has made an alteration to International financial reporting criteria to facilitate it for tenants to account for Cov-19 related leasehold privileges. This research emphasizes only on the variations that will influence tenants as variations to be stemmed from International financial reporting criteria for landlords are insignificant.

The fourth article included a study entitled: **Attracting investments and achieving local development - international and national experiences** for the researcher BELADJINE Khaldia; this study aims to show how many countries in the world are working hard to promote investments offering many incentives and privileges and improving their economic, social and even political conditions, such as Malaysia and China, which have been able to attract enough projects through economic recovery programs as well as supporting growth and local development, that's what we had shown in this study through two axis, the first axis is about investments in general and the second, about investment experiences of international countries (Malaysia and China) and national experience (Algeria).

Concerning the fifth article entitled: **Cleaner production applications in the industrial company (Henkel case study during the period 2017-2021)** for the researcher Hama aid Sana This study aims to identify the extent of commitment to cleaner production applications in Henkel company, by studying and analyzing a set of indicators for the company's cleaner production during the time period between 2017-2021, which are represented in: Reducing polluting emissions to the environment of all kinds, using renewable energies , and reducing the use of natural resources during the product life cycle, as the study found that the company adopts a targeted policy to reach cleaner production, especially in the field of reducing emissions, controlling the consumption of natural resources and energy, and promoting the use of renewable and clean energies.

The sixth article entitled: **Currency substitution monetary model in Algeria -An empirical analysis-** for the researcher Mohamed TERGOU; The article attempts to investigate the estimation of Equilibrium exchange rate in Algeria during period (1995-2020), using the Currency substitution Monetary Model, by applied the Bounds Test of ARDL co-integration model, The Unit Root Testing (ADF) conceded the integration of the variables at (0) order and (1), We estimate the selected model an ARDL(1,0,1,3) and it long-run; short-term relationships, The results shows the long-run relationships with Exchange rate is adjusted towards the equilibrium within four (4) years. In short-term there are Current and Future effect of monetary supply difference gap, and no effect by GDP gap on the exchange rate, also; the result shows the superiority of the monetary effect against the reel effect on the equilibrium exchange rate in Algeria.

While the seventh article entitled: **The blue economy's contribution to establishing sustainable development** for the researcher Asma Beleulmi; This research aims to define the basic concepts and aspects related to the blue economy, in addition to identifying its characteristics and principles on which it is based. As well as determining its importance in reaching sustainable development. Accordingly, the research has reached a set of results, the most important of which are: Maximizing the potential of the blue economy requires actively involving all countries to achieve the maximum benefit from it. In addition, failure to pay attention to the sustainability of the blue economy may lead the ecosystem to suffer irreparable damage, which may hinder the ability of future generations to maintain levels of Current living. This makes the blue economy a new development approach and a strategic alternative for oil and non-oil countries, as research confirms that a third of the global reserves of oil and gas lie in the seas.

Regarding the eighth article that entitled: **Evolution of food prices and its impact on food security in Algeria** for the researcher HALMOUCHE & MADI; This study aims to present the food security situation in Algeria through the World Food Security Index and identify the challenges that prevent the achievement of the goal of food security in Algeria..This study found concluded that the state of food security in Algeria is still in the process of development, and in order to enhance and support food security, a framework for appropriate policies must be put in place to maintain food security.

The ninth article entitled: **Impact of the Covid-19 Crisis: A Survey of Challenges and Respons in Chinese firms** for the researcher BELADJINE; This paper is dedicated to the covid-19 crises and its impact in entrepreneurship particularly on firm's activities, we investigate the impact of the COVID-19 pandemic on SME's, and their response during the recent economic crisis initiated by this pandemic, and we took the Chinese firms as example. Our purpose is to present and discuss cases related to the issued above and make it beneficial to researchers and students as well. The case study concluded by proving that innovation strategy to crisis management was the solution for many firms across the world including the Chinese firms.

The tenth article entitled: **Quality of Higher Education and Knowledge Economy (Comparative Study Using PANEL Data)** for the researchers BENOUNISSA & BENABOU, their study aims to project knowledge economy indicators on the higher education system in order to conduct a comparative study of a sample of 10 countries over a 15-years period using PANEL data. their founding are that both the percentage of students registered abroad and the framing rate have a negative impact on KEI, while patents, number of registered students and the gross registration rate in higher education have a positive effect on KEI. they also found that the best

sample for the study is the random impact sample, where the characteristics of each country are preserved and time is neglected.

The 11th article entitled: **Euro-Mediterranean Relations : the cooperation from conventional energy to renewable energy** for the researcher Sail said; The aim of this research is to discover the reality of Euro-Mediterranean cooperation in the field of fossil and renewable energies, and if the energy cooperation between the two parties in renewable energy has reached the same development and depth as cooperation in the field of fossil energy. To accomplish this study, he adopted a scientific methodology that focuses on the use of the descriptive and analytical approaches. He has reached the conclusion that, despite the Europe's awareness of the importance of the countries of the south and east of the Mediterranean in terms of the natural potential for the development of renewable energy, but cooperation in this field is still below the level of cooperation reached by the two parties in fossil energy.

The 12th article entitled: **The cooperation strategy between local government and water companies to achieve water sustainability Aarhus Municipality Case Study - Denmark** -for the researchers Amrouche & Nezali; This study aims to shed light on the Aarhus municipality in Denmark and its policy in water management, using smart solutions to maintain water sustainability and make the best use of it, in light of the increasing population and the daily exploitation of water. Therefore, the local government of Aarhus resort to make partnerships with either public or private companies in the field of water to achieve the goals and vision of the municipality, and to ensure pure and clean water in the best ways and lowest costs in pursuit of one of the sustainable development goals.

The 13th article entitled: **The effect of elements of the banking marketing mix on the mental image of the commercial banks: case study of Assalem Bank** for the researcher Routal Asma; The study aims at knowing the effect of the banking marketing mix on the image of the commercial banks through a field study on the customers of Assalem bank. She used the analytical descriptive method and relied on the questionnaire for data collection from the customers. As for the procession of data, she used SPSS. Her findings show that there are a statistically significant positive effect of the banking marketing mix on the formation of the image in Assalem bank from the perspective of the customers, a statistically significant positive effect of the traditional marketing mix on the formation of the image in Assalem bank from the perspective of the customers, a statistically significant positive effect of the enlarged marketing mix on the formation of the image in Assalem bank from the perspective of the customers, and a statistically significant positive effect of the dimensions of the image of Assalem bank from the perspective of the customers.

The 14th article entitled: **THE IMPACT OF OUTSOURCING ON THE COMPETITIVE PERFORMANCE OF INDUSTRIAL EXECUTING ESTABLISHMENTS - A CASE STUDY OF THE SOREMPEP COMPANY IN TLEMCEN** for the two researchers TARI & TERBECHE; The study aimed to know the impact of outsourcing on the competitive performance of the executing establishments, through a field study of the Metallurgical Industries Corporation (SOREMP) in Tlemcen. In collecting the data, they relied on a questionnaire distributed to 30 individuals responsible for the outsourcing activity of the organization under study. They used the SPSS program to analyze the results and reached a main result, which is the presence of a statistically significant effect of outsourcing on competitive performance. The study

recommended the necessity of increasing the interest of the facility in developing its relationship with project owners and introducing its services and operational capabilities.

The 15th article entitled: **The impact of worker's empowerment on the organizational development level by using the Confirmatory Factor Analysis (CFA) approach. A practical study on Almadar Aljadid Company Tripoli, Libya** for the researchers METARREF & al; The study aims to highlight the relationship between the dimensions of employee empowerment and the level of organizational development of the firm and the knowledge of the level of support for senior management in the latter. It also aims to clarify the importance of the dimensions of worker empowerment in the success of the organizational development process of the new Al Madar company in Tripoli, Libya. The study concludes, thanks to the use of the confirmatory factor analysis method (CFA) and the program (Amos-21) which analyze a questionnaire distributed to a sample of 260 employees of the new company Al Madar for communications of Tripoli, that the firm under scrutiny is fully aware of the impact of the dimensions of empowerment on career development, the empowerment policy making it, moreover, possible to go from a stagnant situation to a state more reactive to changes in all the domains. The study shows that the process of transferring authority from management to workers at the organizational level makes it possible to limit the heavy burden, in terms of information to be processed, imposed on managers.

The 16th article entitled: **The possibility of applying the import substitution policy on petrochemical products in Algeria** for the two researchers Tazi & youcefi; The study seeks to identify Algeria's ability to adopt an import substitution policy that would maintain its exchange reserves as well as avoid economic dependency. The approach used in the study is the analytical descriptive approach, where the phenomenon of import substitution has been described. The phenomenon has also been analyzed through a series of data and statistics to determine Algeria's ability to implement the policy of import substitution in petrochemical products. Concerning the study's findings, several findings had been reached: Algeria has enormous potential for fuel production but needs the sufficient absorptive capacity to cope with the production backlog of petrochemical derivatives. Through these results, they propose some recommendations, namely, to provide storage for the material produced and expand the refinery's scope at the national level.

The 17th article entitled: **The Problem of Evaluating the Performance of Human Resources and Training in Algerian Institutions – A Field Study in the Forest Governorate of Djelfa Governorate-** for the writer Hasbaia Rahma Majda; The study aimed to research the problem of evaluating human resources performance and training in Algerian institutions-a field study in the forest governorate in the state of Djelfa-and the study was adopted by the descriptive analytical approach, where corresponding questions were used as a tool to collect data on a sample of 29 employees belonging to the institution under study and they were interviewed from The researchers accepted and asked the questions that study the variables of the study on them, and the study reached many results, including: The performance evaluation system must stem from the institution's conviction and needs in order to be more effective in achieving the goals of the institution and providing services at the level required for society and building training programs on the basis The results of the evaluation of human resources performance and the involvement of all employees in building the training program plans and making its standards clear to all and giving everyone an opportunity to form.

The 18th article entitled: **The role of social media in the local touristic promotion in Algeria - Outlook study on a sample of social media users** -for the researchers BENIA & BELDJILALI ; This paper aims at studying the importance of social media in the touristic promotion in Algeria and, thus, lifting up this vital sector. To do this, they conducted an outlook study on a sample of Facebook users. To reach the study objectives, they designed a questionnaire and distributed it to the sample of the study that included 94 Facebook users. Moreover, they used SPSS for data processing. Findings show big importance and benefits for social media in promoting tourism. Finally, the study recommends the touristic agencies to shift towards promotion of their products on internet via social media.

The 19th article entitled: **Unveiling the Impact of COVID-19 on the Accounting and Auditing Profession in the light of Subsequent Events - Algeria as a case study-** for the researcher CHABLAOUI Brahim; This research aims to shed light on the effects of coronavirus pandemic on the financial statements through identifying the reflections of the events after the reporting period on the accounting and auditing profession. As long as the National Accounting Council has taken a number of actions relating to the COVID-19 pandemic, these procedures and measures include the updates on the financial reporting processes, disclosures in financial statements and the auditor's report. These latter, indeed, have given several benefits to ease the tasks of the external auditors and a better range of strategies for dealing with the financial statements that might be affected by the COVID-19. Additionally, the government seeks to make its local environment for external auditing compatible with the international audit environment.

The 20th article entitled: **Seasonal Consumption Cycle of Sheepmeat in The Tiaret Region, Algeria** for the researchers Azizi & al; they focused in this study on measuring the minor (infra-annual) cycle of consumption of sheepmeat to prevent household, or even producers' constraints. In this respect, a survey was conducted in the municipalities of Tiaret and Hamadia with 340 households in 2020. The data were introduced into the Keynesian psychological function of consumption along a microeconomic approach of the consumer in relation to the inner functioning of the market. The calculations have led to average expenditures allocated to sheepmeat of 13,195 DZD/inhabitant/year for Hamadia, and 13,579 DZD/inhabitants/year for Tiaret. The average quantities consumed were 13.37 kg/inhabitants/year (Hamadia) and 13.43 kg/inhabitants/year (Tiaret). More interesting, two types of infra-seasonal minor consumption cycles have alike been measured, each variable in the length of the phases and the amplitude of the fluctuations for a specified income, and for a particular expenditure. The infra-seasonal preferences explained the festive minor consumption cycle, and non-festive minor consumption cycle. The establishment of the model of infra-seasonal sensitivity facts allows to admit a principle of causality between climate, consumptions, and previous productions in the market, but to predict also the same future economic phenomena based on weather forecasts.

The 21st article entitled: **Business financing through the financial market: comparison between Algeria, Egypt, Morocco and Tunisia** for the researchers BEZTOUH & BOULAHOUAT ; by comparing Algeria and three countries (Egypt, Morocco and Tunisia), they aim to identify the differences in terms of the contribution of financial markets to business financing . The comparative analysis is based first on "non-quantitative" market criteria such as: microstructure, age, organization and method of listing, then on the basis of several quantitative criteria: through the

analysis of performance indicators for each market, namely the number of listed companies, market capitalization in value and as a percentage of GDP, stock market indices and traded values.

The 22nd article entitled: **The impact of performance assessment on employees performance a sample study of SONEGAS** for the researcher MEKSEM NADIA; her study intends to shed light on the appraisal of personnel in an Algerian company and its influence, with the adoption of techniques in its application and the identification of the elements determining its effectiveness, on the performance of employees. It focuses on the results of employees and their contributions to enhance both their own and the company's performance. The qualitative and quantitative study carried out within SONEGAS has shown that evaluation is an old practice and that employees career management is its main scope. The results of the study analyzed with Sphinx V5 and SPSS software demonstrated a liaison between professional categories and the results of the assessment as well as the willingness of each category to engage in this practice.

The 23rd article entitled: **The event as a heritage tool: case of the national pottery festival of Maâtkas (Tizi-Ouzou)** for the two researchers SMADI & HASSAINE; The article deals with the issue of enhancing territorial resources through the heritage approach through events. It aims to analyze the complex system of coordination of actors with a view to activating and valuing latent resources in order to constitute a specific asset. The article is based on a field survey conducted, using semi-directive interviews, with the actors involved in the Maâtkas pottery festival in the wilaya of Tizi-Ouzou. The main results of this research show that the event is a heritage tool generating socio-economic benefits in the appropriate territory. However, for the purposes of its sustainability, this action requires the permanent involvement and a consequent degree of intentionality of the different categories of actors constituting the territory. The institutionalization of the local pottery festival of Maâtkas as a national festival testifies to the quality of the coordination and the growing scale of this event.

The 24th article entitled: **Assessment of the firm's predispositions to establish a cooperative relationship with its distribution intermediaries. The case of the company "Les Moulins de la Soummam"**, wrote by CHEURFA Sadika; The main objective of this work is to focus on exploring the relational approach converted to the distribution channel in the particular context of the Algerian market, this is done by studying the predispositions of the company to establish a cooperative relationship with its distribution intermediaries. To do this, she undertook a case study of "Les Moulins de la Soummam", where she was able to mobilize several investigative techniques, a series of exploratory (non-directive) interviews and a semi-directional interview with the marketing manager. Based on the results obtained, she concluded that the company lacked the necessary conditions to establish a cooperative relationship with its distribution intermediaries.

The 25th article entitled: **The Quality of Financial Information Disclosed by Listed Companies- Case of Algeria** - for the two researchers CHIBOUB FELLAH & KAMELI; This study aims to analyze the quality of financial information disclosed by companies listed on the Algerian stock exchange, as measured by the practice of earnings management. This study is conducted on a sample of 04 companies listed on the Algerian stock exchange, observed over a period of 08 years from 2012 to 2019 (32 observations) using the Modified Jones Regression Model "MJRM" (1995). The results of the study show that listed companies disclosed good quality of financial information.

The 26th article entitled: **Study of the impact of foreign direct investment on growth of the Algerian economy (1990-2021)**. for the two researchers Chaalal & Ben bayer their paper studies the influence exerted by FDI inflows on the economic growth of Algeria, for the period from 1990 to 2021. For this purpose, the ARDL model was applied. Our results reveal the existence of a very weak significance, even a negative contribution between FDI and growth in the short and long term. The country's dependence on the energy sector, periods of political instability, economic problems have had and continue to have a negative impact on the contribution of FDI to the country's growth.

The 27th article entitled: **Analysis of the degree of digital transformation of HR processes in times of COVID. Case of French Organizations** for the two researcher ZOUAOUI /RACHEDI AKILA; her research aims to show that digital transformation (DT) is more topical than ever and is the subject of reflection in recent academic work. New procedures and processes have come to shake up the daily lives of companies which are now facing a whole new revolution called the "fourth industrial revolution". The objective of this paper is to take stock of the degree of digital transformation of HR processes within French Organizations during the COVID period. she has chosen an investigation methodology based essentially on a collection of quantitative data based on the report of a survey carried out by the firm Statistical processing by Excel of the data was carried out. The research results show that COVID has led to a forced acceleration of the digitalization of HR processes within the organizations surveyed.

28th article entitled: **The management of special waste at the level of the wilaya of Bejaia** for the two researchers SAHALI & DJENNANE; Special waste is the result of industry, to meet demand, supply continues to increase. they study the case of the wilaya of Bejaia and talk about this category of waste, the quantity generated each year and especially the means of processing this waste.

The 29th article entitled **Auditing bias in artificial intelligence in light of the framework of artificial intelligence auditing Institute of Internal Auditors (IIA) - Analytical Theoretical Study** for the researchers Hassan Rachid & Afram; The research aims to identify the concept of bias in artificial intelligence, and the framework of artificial intelligence auditing of the Institute of Internal Auditors (IIA), and to draw the attention of internal auditors to the importance of auditing artificial intelligence in order to reduce the risks related to the potential bias of algorithms. To achieve the objectives of the research, the researchers used the constructive approach in the study and analysis through the use of dissertations, theses, periodicals, books and Websites that deal with the subject of the study, especially with regard to the areas of: artificial intelligence and bias in algorithms and the role of internal audit in auditing bias in artificial intelligence in the light of the framework of artificial intelligence auditing. Institute of Internal Auditors (IIA)

The 30th article entitled: **The impact of affective destination image on tourist's satisfaction: The case of Tipaza city** for the two researchers Elfkaire & Bersali; This study aims to reveal the impact of affective destination image dimensions and the overall image on tourist's satisfaction. After developing a questionnaire and distributing it to a sample of 282 respondents who visited Tipaza during the summer of 2022, the results of the study showed that affective destination

image (i.e., Arousing, Relaxation, and pleasure) has a positive and significant influence on tourist's satisfaction. Furthermore, the results revealed that affective destination image (only pleasure) has a positive and significant influence on overall destination image. The study also found a positive effect of the overall destination image on tourist's satisfaction. Unexpectedly, the results did not reveal a significant effect of Excitement on the tourist's satisfaction. Recommendations are discussed in the end of this paper.

The 31st article entitled: **The role of the SCF financial accounting system in improving the effectiveness of fiscal auditing - a field study** for the two researchers Belkarcha & Ben gettib, This study aimed to demonstrate the importance of applying the financial accounting system in Algeria to the effectiveness of fiscal auditing in economic institutions. Through the spss program, the study concluded in its most important results that the financial accounting system is of great importance in the effectiveness of tax auditing in terms of providing quality information that helps the tax auditor to reduce fiscal risks and achieve fiscal security that every economic institution seeks, how much fiscal auditing in Algeria is practiced Accordingly, one of the most important recommendations is that the financial accounting system, which has not undergone any change since its issuance in 2007, must be modernized first, and secondly, a fiscal auditor independent of the external auditor should be appointed to take care of fiscal matters, by benefiting from international experiences in this field.

The 32nd article entitled: **The Role of Human Capital in Economic Growth: Evidence from a Sample of Countries over the Period 1990 – 2020** for the researchers Ramadan & Bougriba, This study aims to investigate the effect of human capital on economic growth, and to clarify its role in explaining differences in both cross-country income and international standard living levels. Within the framework of the canonical cross-country growth model, this study uses a broad set of explanatory variables in addition to human capital indicator, to estimate several growth regressions over the period 1990-2020. Logarithm of initial real per capita GDP and logarithm of initial human capital stock represent the state variables. Logarithm of averages of fixed investment, averages of population growth and regional dummies represent the control and environmental variables. Results indicate that human capital has a positive and significant effect on economic growth. Moreover, findings suggest that human capital is an important factor for accelerating the convergence of economic growth rates and income levels toward their positions in the steady-state..

Editorial Committe