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Lynda Ait Bachir
PhD, Professor Lecturer (A)
University Center Aflou, (Algeria)
Email : l.ait_bachir@cu-aflou.edu.dz
ORCID: 0000-0002-8141-1551

ACCOUNTING EDUCATION, ETHICAL GOVERNANCE AND PROFESSIONAL PRACTICE IN ALGERIA: EVIDENCE FROM A QUALITATIVE INTERVIEW STUDY

Abstract

Introduction. *Accounting education plays a crucial role in strengthening ethical governance and professional practice, especially in contexts where the accounting profession requires stronger links between academic training and workplace realities. In Algeria, improving accounting education has become necessary to enhance graduates' professional readiness and promote ethical conduct.*

Methods. *The study adopts an exploratory qualitative approach based on semi-structured interviews with four senior statutory auditors in the province of Laghouat, Algeria. The collected data were analysed using inductive thematic analysis to identify key perceptions, challenges, and reform priorities.*

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Results and Discussion. *The findings indicate that accounting education in Algeria remains largely theoretical and needs substantial reform to meet professional requirements. The interviewed auditors emphasize the need to strengthen practical training, integrate professional ethics more clearly into curricula, improve teachers' continuous professional development, and reinforce cooperation between universities and the accounting profession. The results also show that students are generally willing to learn, but their professional readiness is limited by insufficient applied resources, weak exposure to real professional situations, and limited interaction with practitioners. The study concludes that accounting education can contribute effectively to ethical governance and professional practice only through an integrated reform approach combining curriculum modernisation, ethics education, institutional support, and university–profession collaboration.*

Keywords: *Accounting Education, Professional Ethics, Ethical Governance, Professional Practice, Algeria.*

1. INTRODUCTION

Accounting education plays an important role in preparing competent and ethically responsible professionals who are able to respond to the changing requirements of accounting practice. In contemporary business environments, accountants are expected not only to perform technical recording and reporting tasks, but also to contribute to transparency, accountability, governance and informed decision-making. This broader role has increased the need for accounting education to combine technical knowledge with professional judgement, ethical awareness and practical skills.

In Algeria, accounting education faces several challenges related to curriculum modernisation, practical training and the integration of professional ethics. Although the adoption of the Financial Accounting System and the growing influence of international standards have created new expectations for accounting graduates, the relationship between university training and professional practice remains insufficiently developed. Teaching is still often perceived as mainly theoretical, while students' exposure to real professional situations remains limited.

Previous research has examined accounting education standards, curriculum reform, graduate competence and ethics in professional training (Helliar, 2013; McPeak et al., 2012; Saville, 2007). However, fewer studies have explored how experienced practitioners perceive the contribution of accounting education to ethical governance and professional practice in a specific national context. This study addresses this gap by examining the perceptions of senior statutory auditors in Laghouat, Algeria, regarding the quality of accounting education, the balance between theory and practice, the integration of ethics, students' readiness and university–profession cooperation.

2. LITERATURE REVIEW AND THEORETICAL BACKGROUND

2.1. Accounting Education and Professional Competence

Accounting education has moved beyond the traditional transmission of technical accounting knowledge toward the development of broader professional competence. Contemporary accounting graduates are expected to combine technical expertise with analytical judgement, communication skills, technological awareness, ethical reasoning and adaptability. This reflects the evolving role of accountants in supporting decision-making, accountability, transparency and governance (Berradia, 2025; Blasco Burriel et al., 2023; Tufuor Kwarteng & Servoh, 2022).

The quality of accounting education is therefore closely linked to graduates' professional readiness. A curriculum focused only on accounting rules may produce students with theoretical knowledge but limited ability to deal with workplace situations. Recent studies show that employers value applied skills, technological proficiency and professional behaviour alongside technical knowledge, which requires stronger alignment between university education and labour-market expectations (Blasco Burriel et al., 2023; Novak et al., 2021; Weli & Marsudi, 2022). In this sense, accounting education acts as a bridge between academic learning and professional practice, especially where teaching remains strongly theoretical (Helliar, 2013; Rodgers et al., 2017; Spraakman & Jackling, 2014).

2.2. International Education Standards and Curriculum Reform

International Education Standards provide an important framework for improving the quality and comparability of accounting education. They define the technical competence, professional skills, values,

ethics and attitudes required for professional accountants, particularly in a context of internationalised accounting practice and expanding financial reporting standards (McPeak et al., 2012; Saville, 2007; Watty et al., 2013).

Curriculum reform is necessary when accounting programmes do not sufficiently reflect professional and international developments. However, adopting international standards is not merely a matter of adding new content; it also requires institutional adaptation, pedagogical change and stronger links between education and practice (Crawford et al., 2014; Watty et al., 2013). The integration of IAS, IFRS and international professional requirements can improve curriculum relevance, strengthen graduates' mobility and support globally informed accounting practice (Ashcroft et al., 2008; Feucht et al., 2011; Tyrrall & Aggestam, 2011).

2.3. Professional Ethics in Accounting Education

Professional ethics constitute a core component of accounting education because the profession depends on integrity, objectivity, independence and public trust. Ethical failures can damage the credibility of financial information and weaken confidence in organisations and the profession. Therefore, ethics education should not be treated as a marginal element, but as an essential dimension of professional preparation (Bean & Bernardi, 2007; Elias, 2006; Melé, 2005).

Effective ethics education requires more than memorising professional codes. Students need to develop ethical reasoning, moral judgement and the ability to respond to professional dilemmas. Teaching approaches based on rules, values, virtues, practical cases and critical reflection can help students understand the responsibilities attached to accounting practice (Iqbal et al., 2019; Melé, 2005, 2020; Reinstein et al., 2019). Ethics may be taught as a separate course or embedded across modules, but dedicated instruction, case-based learning and interaction with practitioners can strengthen students' ethical awareness (Bean & Bernardi, 2007; Elias, 2006; Reinstein et al., 2019).

2.4. Ethical Governance and Professional Accounting Practice

Ethical governance refers to the values, rules, mechanisms and institutional practices that guide responsible professional conduct. In accounting, it is closely related to transparency, accountability, reliability of financial information and the protection of the public interest. Accountants contribute to governance by preparing, verifying and interpreting information used in managerial, financial and regulatory decisions (Ha & Chen, 2018; Nwanyanwu, 2010; Romero-Carazas et al., 2025).

The ethical conduct of accountants is shaped by both individual values and institutional environments, including education, professional socialisation, organisational culture and regulation. Improving ethical practice therefore requires educational and institutional mechanisms capable of embedding ethical responsibility into professional preparation (Ha & Chen, 2018; Iqbal et al., 2019; Nwanyanwu, 2010). Moreover, digital technologies and artificial intelligence create new ethical challenges related to data reliability, automation, confidentiality, algorithmic bias and professional responsibility, which reinforces the role of accounting education in ethical governance (Novak et al., 2021; Pabel & Akther, 2025; Weli & Marsudi, 2022).

2.5. The Theory-Practice Gap in Accounting Education

The theory-practice gap remains one of the major challenges in accounting education. It refers to the distance between academic content taught at university and the skills required in professional accounting environments. While academic programmes often emphasise conceptual knowledge, professional practice requires applied judgement, problem-solving, technological proficiency, communication skills and ethical decision-making (Blasco Burriel et al., 2023; Helliar, 2013; Weli & Marsudi, 2022).

A strong theoretical foundation is necessary, but it is insufficient without practical exposure. Experiential learning, case studies, simulations, internships and problem-based learning can help students connect accounting concepts with workplace realities (Rodgers et al., 2017; Spraakman & Jackling, 2014). University-industry collaboration is also essential, as partnerships with firms can provide internships, mentoring, applied projects and exposure to real accounting problems, while helping universities update curricula according to labour-market needs (Ankrah & Al-Tabbaa, 2015; Low et al., 2024; Wei & Tang,

2023).

2.6. Faculty Development and Continuous Professional Development

Faculty development is essential for improving accounting education because curriculum reform depends on teachers' ability to implement new content and pedagogical approaches. Accounting educators need to remain updated on international standards, professional developments, digital tools and ethics education. Without continuous professional development, teaching may remain theoretical even when curricula formally include modern standards (Draz & Ahmad, 2017; Tufuor Kwarteng & Servoh, 2022; Velayutham & Al-Segini, 2016).

Continuous professional development helps teachers renew their teaching practices and connect academic knowledge with professional reality. It supports the integration of international standards, applied cases, digital resources and ethical issues into the classroom (Ciuhureanu, 2023; Draz & Ahmad, 2017; Tufuor Kwarteng & Servoh, 2022). Faculty development should therefore be treated as an institutional responsibility supported by universities, ministries and professional bodies through training programmes, pedagogical workshops and professional partnerships (Ciuhureanu, 2023; Velayutham & Al-Segini, 2016).

2.7. Student Readiness, Digital Tools and Learning Resources

Student readiness refers to students' capacity and willingness to engage with accounting knowledge, professional skills, international standards and ethical responsibilities. However, readiness does not depend only on motivation; it also requires suitable learning resources, teaching methods, digital infrastructure and opportunities for practical application (Novak et al., 2021; Weli & Marsudi, 2022).

Digital transformation has changed the skills required in accounting practice. Graduates increasingly need to use accounting software, digital reporting tools, data analysis techniques and, in some cases, artificial intelligence applications. Integrating digital tools into accounting education can improve professional readiness when technology supports conceptual understanding, practical application and ethical judgement (Novak et al., 2021; Pabel & Akther, 2025; Weli & Marsudi, 2022). Learning resources such as case studies, simulations, professional software and interactive exercises can also help students move from passive learning to active professional preparation (Blasco Burriel et al., 2023; Rodgers et al., 2017; Spraakman & Jackling, 2014).

2.8. Institutional Support, University-Industry Collaboration and Internationalisation

Institutional support is a central condition for improving accounting education. Curriculum reform, teacher training, digital infrastructure, quality assurance and professional partnerships require coordinated institutional action. Successful reform depends on the ability of higher education institutions to provide resources, create supportive structures and build partnerships with professional and international actors (Cismas, 2017; Perez-Encinas, 2018; Suntharalingam, 2024).

University-industry collaboration strengthens the relevance of accounting education by connecting universities with the professional environment. Firms and professional organisations can contribute through internships, training, curriculum feedback, mentoring and applied projects, helping students understand how accounting knowledge is used in practice (Ankrah & Al-Tabbaa, 2015; Low et al., 2024; Wei & Tang, 2023). Internationalisation can also support reform by exposing students and academics to global standards and comparative practices, but it should be adapted to local institutional and professional needs rather than applied as an external model (Cismas, 2017; Mohamad Sari et al., 2026; Suntharalingam, 2024).

2.9. Conceptual Framework and Research Propositions

Based on the reviewed literature, this study conceptualises accounting education as a mechanism for developing professional competence and strengthening ethical governance in accounting practice. The framework assumes that the quality of accounting education influences ethical professional practice through several enabling dimensions: curriculum reform, professional ethics education, practical training, faculty development, institutional support and internationalisation.

The conceptual logic is that accounting education quality represents the central educational input,

while curriculum reform, ethics education, practical training and faculty development are mechanisms that improve professional readiness. Ethical governance represents the professional orientation linking education to responsible practice. The expected outcome is the development of accountants who are technically competent, ethically aware and capable of applying accounting knowledge in real professional contexts.

Accordingly, the study is guided by the following research propositions:

- P1: The quality of accounting education contributes to the development of ethical professional practice and alignment with international standards.
- P1a: Curriculum reform improves the alignment of accounting education with international standards and professional requirements.
- P1b: Faculty development strengthens the effective implementation of international standards in accounting education.
- P1c: The integration of professional ethics into accounting curricula enhances students' ethical awareness and professional responsibility.
- P1d: Practical training and university-industry collaboration improve students' ability to apply accounting knowledge in professional contexts.

These propositions do not aim to establish statistical causality. Rather, they provide an analytical framework for exploring how statutory auditors perceive the relationship between accounting education, ethical governance and professional practice in Algeria.

3. METHODOLOGY

3.1. Research Design

This study adopts an interpretivist exploratory qualitative design to examine how accounting education contributes to ethical governance and professional practice in the Algerian accounting and auditing context. A qualitative approach is appropriate because the study focuses on understanding practitioners' perceptions, experiences and professional judgements rather than testing statistical relationships (Creswell & Poth, 2018).

3.2. Research Setting and Scope

The empirical study was conducted in the province of Laghouat, Algeria. This setting was selected to explore accounting education and professional practice outside the major coastal and metropolitan centres. The study focuses on how vocational and higher education contribute to ethical awareness, professional responsibility and governance-oriented accounting practice. Fieldwork was carried out between December 2025 and April 2026.

3.3. Sampling Strategy and Participants

A purposive expert sampling strategy was used to select participants with direct professional knowledge of accounting, auditing and ethical challenges in Algeria. The inclusion criterion was holding the professional designation of statutory auditor, known in Algeria as *Commissaire aux Comptes*. The sample consisted of four senior statutory auditors with professional experience ranging from 10 to 25 years, which was considered suitable for an exploratory qualitative study based on expert interviews.

Table 1. Demographic and Professional Profile of the Participants

Participant	Gender	Age	Professional Experience	Designation
Auditor 1	Female	36	10 years	Statutory Auditor
Auditor 2	Male	50	20 years	Statutory Auditor
Auditor 3	Male	40	15 years	Statutory Auditor
Auditor 4	Male	54	25 years	Statutory Auditor

Source: Author's elaboration based on qualitative fieldwork.

3.4. Data Collection

Primary data were collected through semi-structured interviews, which allowed the researcher to address predefined themes while giving participants freedom to express their professional views. The interview guide covered accounting education, ethical awareness, professional responsibility, Law No. 10-

01 and the gap between academic preparation and professional practice. Interviews lasted between 45 and 60 minutes and were conducted in Arabic. With participants' consent, they were audio-recorded and transcribed verbatim. Selected quotations were later translated into Academic British English for presentation in the findings section.

3.5. Data Analysis and Methodological Rigour

The data were analysed using inductive thematic analysis through transcript familiarisation, initial coding, theme identification, review and final definition. This method enabled the identification of recurring patterns in participants' perceptions of accounting education, ethical governance and professional practice.

To ensure trustworthiness, the study followed Lincoln and Guba's criteria. Credibility was supported through member checking; dependability through a clear audit trail of interview procedures, coding and theme development; confirmability through grounding the findings in participants' statements; and transferability through sufficient contextual description.

3.6. Ethical Considerations

Ethical procedures were respected throughout the study. Participants were informed about the academic purpose of the research, the voluntary nature of participation and their right to withdraw. Consent was obtained before recording the interviews. To protect confidentiality, identifying information was removed and participants were coded as Auditor 1, Auditor 2, Auditor 3 and Auditor 4. The collected data were used only for academic research purposes.

4. RESULTS

The thematic analysis of the interview data generated ten main themes related to accounting education, ethical governance and professional practice in Algeria. These themes reflect the perceptions of senior statutory auditors regarding the current state of accounting education and its contribution to the development of ethical professional conduct. The results show that most themes were present across all interviews, indicating a high level of convergence among participants. The only theme with slightly lower recurrence was teacher preparation, which appeared in three out of the four interviews but remained analytically significant.

Table 2. Main Themes Identified from the Interviews

No.	Main Theme	Main Dimension	Presence Across Interviews	Empirical Meaning
1	Quality of accounting education	Education quality	4/4	Accounting education requires substantial improvement to respond to labour-market needs.
2	Practical training versus theoretical instruction	Theory-practice gap	4/4	Current programmes remain strongly theoretical and insufficiently practice-oriented.
3	Curriculum updating	Curriculum governance	4/4	Existing curricula need revision to better reflect international accounting and education standards.
4	Integration of professional ethics	Professional ethics	4/4	Ethics are insufficiently embedded in current accounting programmes.
5	Teacher preparation	Faculty development	3/4	Teachers possess theoretical knowledge but require continuous professional development.
6	Student readiness	Student preparedness	4/4	Students are willing to learn international standards but lack practical tools and resources.
7	Cooperation with firms	University-industry collaboration	4/4	Stronger partnerships with economic institutions are needed to improve applied training.
8	Role of the Ministry of Higher Education	Institutional support	4/4	Ministerial support is central to curriculum reform and teacher training.
9	Impact on ethical practices	Ethical professional practice	4/4	Ethics-oriented education can strengthen accountants' professional conduct.
10	Use of international experiences	Internationalisation	4/4	International partnerships may contribute to improving accounting education through knowledge exchange.

Source: Author's elaboration based on qualitative fieldwork.

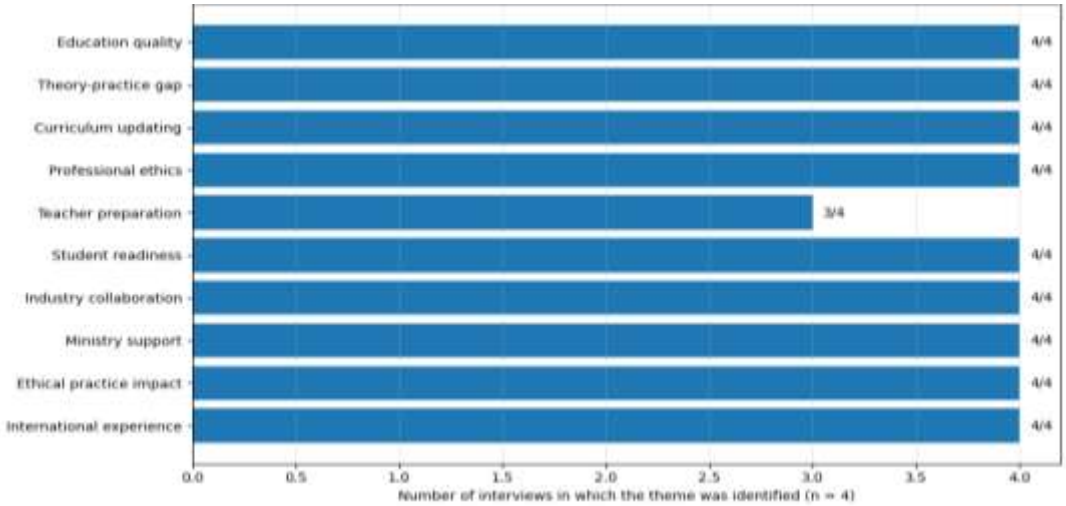


Figure 1. Cross-interview occurrence of the main qualitative themes

Source: Author's elaboration based on qualitative fieldwork.

4.2. Results by Analytical Dimension

The second stage of the analysis grouped the interview themes into broader analytical dimensions. These dimensions show that the issue of accounting education in Algeria is not limited to curriculum content, but also involves institutional support, pedagogical practices, professional ethics, faculty development and university-industry collaboration.

Table 3. Dimensional Results and Representative Interview Evidence

No.	Main Theme	Main Dimension	Presence Across Interviews	Empirical Meaning
1	Quality of accounting education	Education quality	4/4	Accounting education requires substantial improvement to respond to labour-market needs.
2	Practical training versus theoretical instruction	Theory-practice gap	4/4	Current programmes remain strongly theoretical and insufficiently practice-oriented.
3	Curriculum updating	Curriculum governance	4/4	Existing curricula need revision to better reflect international accounting and education standards.
4	Integration of professional ethics	Professional ethics	4/4	Ethics are insufficiently embedded in current accounting programmes.
5	Teacher preparation	Faculty development	3/4	Teachers possess theoretical knowledge but require continuous professional development.
6	Student readiness	Student preparedness	4/4	Students are willing to learn international standards but lack practical tools and resources.
7	Cooperation with firms	University-industry collaboration	4/4	Stronger partnerships with economic institutions are needed to improve applied training.
8	Role of the Ministry of Higher Education	Institutional support	4/4	Ministerial support is central to curriculum reform and teacher training.
9	Impact on ethical practices	Ethical professional practice	4/4	Ethics-oriented education can strengthen accountants' professional conduct.
10	Use of international experiences	Internationalisation	4/4	International partnerships may contribute to improving accounting education through knowledge exchange.

Source: Author's elaboration based on qualitative fieldwork.

4.3. Quality of Accounting Education

The first major result concerns the perceived quality of accounting education in Algeria. Participants agreed that the current system requires substantial improvement, especially in terms of curriculum renewal, practical relevance and alignment with international developments. The interview evidence indicates that the problem is not the absence of accounting instruction, but the limited ability of current programmes to prepare students for complex professional situations.

The participants associated the weakness of accounting education with three main elements: outdated content, insufficient practical training and limited integration of international standards. This result shows that curriculum quality was perceived as a central condition for improving professional readiness and ethical awareness among future accountants.

4.4. The Theory-Practice Gap

A second major result is the strong imbalance between theoretical and practical training. All participants referred to the dominance of theoretical instruction in accounting programmes. According to the interview data, students are exposed to accounting concepts and rules, but they do not receive enough opportunities to apply them in real or simulated professional contexts.

This gap was described as one of the main barriers to professional readiness. Participants considered that graduates may possess academic knowledge but often lack applied judgement, practical confidence and direct exposure to workplace realities. The results therefore indicate that practical training is a core weakness in the current structure of accounting education.

4.5. Professional Ethics in Accounting Education

Professional ethics emerged as one of the strongest themes in the interviews. All participants stated that ethics are not sufficiently integrated into current accounting programmes. The interviews show that ethics are often treated as secondary or implicit content rather than as a structured and independent component of professional preparation.

Participants indicated that accounting education should contribute not only to technical competence, but also to the development of ethical judgement, responsibility and integrity. The results suggest that dedicated ethics courses, case-based learning and ethical decision-making exercises would be necessary to strengthen students' capacity to deal with professional dilemmas.

4.6. Faculty Development and Teacher Preparation

The results also highlight the importance of teacher preparation. Participants recognised that accounting teachers generally possess theoretical knowledge of international standards. However, they also indicated that this knowledge does not always translate into effective classroom application.

Teacher preparation was therefore associated with the need for continuous professional development. The interview data show that training is particularly needed in relation to international standards, applied teaching methods, digital accounting tools and practice-based learning. Although this theme appeared in three out of four interviews, it remains important because it directly affects the quality of curriculum implementation.

4.7. Student Readiness and Learning Resources

The fifth result concerns student readiness. Participants considered that students are generally willing to learn international accounting standards and develop professional skills. However, this willingness is constrained by the lack of applied learning resources.

The interviews indicate that students need more practical tools, case studies, accounting software, simulations and training opportunities. This result suggests that the problem is not student motivation, but the limited availability of pedagogical and technological resources that can transform motivation into professional competence.

4.8. Institutional Support

Institutional support was identified as another major dimension. Participants emphasised the role of the Ministry of Higher Education in supporting curriculum reform, teacher training and the modernisation of accounting education. The results show that institutional support is perceived as necessary for moving

beyond isolated initiatives toward a more systematic reform process.

The interviews indicate that curriculum improvement requires coordination between universities, public authorities and the professional environment. Participants viewed ministerial support as essential for providing training programmes, updating curricula and encouraging the adoption of modern educational practices.

4.9. University-Industry Collaboration

All participants stressed the need to strengthen cooperation between universities and economic institutions. The interview data show that firms can play an important role in providing students with practical experience, workplace exposure and professional mentoring.

Participants viewed internships, field training and firm involvement in educational activities as necessary mechanisms for reducing the theory-practice gap. The results also indicate that university-industry collaboration can improve students' ability to apply accounting knowledge in real professional situations.

4.10. International Experiences and Educational Modernisation

The final theme concerns the use of international experiences. Participants agreed that international partnerships can contribute to improving accounting education in Algeria. These partnerships may include cooperation with foreign universities, exchange of expertise, joint training programmes and exposure to global accounting practices.

The results suggest that internationalisation is perceived as a mechanism for curriculum modernisation. Participants associated international experiences with the improvement of educational quality, the integration of international standards and the development of more practice-oriented accounting education.

4.11. Qualitative Assessment of the Research Propositions

Given the exploratory qualitative nature of the study, the research propositions were not tested statistically. Instead, they were assessed through the convergence of interview evidence across participants. The results indicate that the main proposition and the four sub-propositions are qualitatively supported by the interview data.

Table 4. Qualitative Assessment of Research Propositions

Proposition	Statement	Qualitative Result
P1	The quality of accounting education contributes to the development of ethical professional practices and alignment with international standards.	Qualitatively supported
P1a	Accounting education in Algeria requires comprehensive curriculum reform to better reflect international standards.	Qualitatively supported
P1b	Accounting educators possess theoretical knowledge of international standards but need continuous professional development.	Qualitatively supported
P1c	Integrating professional ethics into accounting curricula strengthens graduates' ethical awareness and professional responsibility.	Qualitatively supported
P1d	Practical training and cooperation with economic institutions improve students' ability to apply accounting knowledge in professional contexts.	Qualitatively supported

Source: Author's elaboration based on qualitative fieldwork.

The qualitative assessment shows that the interview evidence consistently supports the central role of accounting education in shaping ethical professional practice. Participants linked curriculum quality, professional ethics, practical training, teacher development and institutional support to the broader objective of improving accounting practice in Algeria. However, because the study is qualitative and based on expert interviews, these results should be understood as analytical evidence rather than statistical generalisation.

5. DISCUSSION

The findings show that the relationship between accounting education and ethical professional practice in Algeria is not only a pedagogical issue, but also a broader governance challenge. It involves

curriculum design, practical training, faculty development, professional ethics, institutional support and cooperation between universities and the accounting profession. The convergence of auditors' views suggests that ethical professional practice requires accounting education to move beyond technical instruction toward an integrated model of professional formation.

5.1. Accounting Education Quality and Curriculum Governance

One of the main findings is that accounting education in Algeria requires substantial improvement in curriculum relevance, practical orientation and alignment with international standards. This supports the literature that views accounting education as a mechanism for developing professional competence, not merely transmitting technical knowledge (Berradia, 2025; Blasco Burriel et al., 2023; Tufuor Kwarteng & Servoh, 2022).

The results also show that curriculum reform requires more than updating course content. It needs stronger curriculum governance, clearer learning outcomes and closer links between academic training and professional requirements. International Education Standards provide a useful reference because they connect technical competence with professional skills, ethics and attitudes (McPeak et al., 2012; Saville, 2007; Watty et al., 2013). In the Algerian context, formal awareness of international standards remains insufficient unless translated into teaching practices, assessment methods and applied learning activities. Therefore, curriculum modernisation should integrate international accounting standards, ethical decision-making, applied cases, digital tools and professional exposure (Ashcroft et al., 2008; Feucht et al., 2011; Tyrrall & Aggestam, 2011).

5.2. The Theory-Practice Gap and Professional Readiness

The emphasis on the theory-practice gap confirms that accounting education becomes limited when dominated by theoretical instruction. Theory remains necessary, but it is insufficient without opportunities to apply accounting knowledge in realistic professional situations. This is consistent with studies that identify the gap between university learning and workplace requirements as a persistent challenge in accounting education (Blasco Burriel et al., 2023; Helliar, 2013; Weli & Marsudi, 2022).

The findings suggest that graduates may know accounting concepts but lack the applied judgement required in practice. This also affects ethical conduct because professional dilemmas often arise in complex situations that cannot be solved through theoretical knowledge alone. Practical training, simulations, internships and case-based learning can help students connect technical rules with professional responsibility (Rodgers et al., 2017; Spraakman & Jackling, 2014). University-industry collaboration is therefore essential through internships, applied projects, mentoring and employer feedback (Ankrah & Al-Tabbaa, 2015; Low et al., 2024; Wei & Tang, 2023).

5.3. Professional Ethics as a Core Component of Accounting Education

The findings clearly show that professional ethics remain underdeveloped in accounting education. Participants considered ethics a core dimension of professional preparation, not an additional subject. This is consistent with literature arguing that ethics education should develop ethical reasoning, moral judgement and professional responsibility, rather than only memorising professional rules (Elias, 2006; Melé, 2005, 2020; Reinstein et al., 2019).

Ethical professional practice cannot result from technical education alone. Accountants face situations involving conflicts of interest, confidentiality, pressure from clients or managers and the protection of the public interest. Therefore, ethics should be integrated through dedicated courses, case analysis, ethical dilemma discussions and interaction with practitioners (Bean & Bernardi, 2007; Iqbal et al., 2019; Reinstein et al., 2019). From a governance perspective, strengthening ethics education can improve individual conduct and enhance the reliability, transparency and public confidence of accounting practice (Ha & Chen, 2018; Nwanyanwu, 2010; Romero-Carazas et al., 2025).

5.4. Faculty Development and the Implementation Gap

The findings indicate that curriculum reform depends strongly on teacher preparation. Participants noted that educators may possess theoretical knowledge of international standards, but this knowledge does not always become effective classroom practice. This reflects an implementation gap between

formal reform and actual teaching.

This result agrees with studies highlighting the role of continuous professional development in maintaining the relevance of accounting education (Ciuhureanu, 2022; Draz & Ahmad, 2017; Tufuor Kwarteng & Servoh, 2022). In accounting education, CPD is particularly important because standards, technologies and professional expectations evolve quickly. Teachers need to update their technical knowledge, pedagogical methods, digital competencies and ability to integrate ethics into applied learning. Therefore, faculty development should be treated as a strategic condition for reform, supported by universities and public authorities through training programmes, professional partnerships and updated teaching resources.

5.5. Student Readiness, Digital Resources and Learning Conditions

The findings show that students are willing to learn international standards and professional skills, but their readiness is limited by insufficient practical and digital resources. This means that student readiness should not be seen only as a personal characteristic; it also depends on learning conditions, teaching methods, digital tools and opportunities for practice.

The digitalisation of accounting makes this issue more important. Graduates are increasingly expected to use accounting software, digital reporting systems, data analysis tools and artificial intelligence-based applications. Accounting education must therefore integrate digital resources in a way that supports both professional competence and ethical judgement (Novak et al., 2021; Pabel & Akther, 2025; Weli & Marsudi, 2022). Professional readiness also requires a balance between technical, digital and soft skills, including communication, ethical reasoning, analysis and problem-solving (Blasco Burriel et al., 2023; Weli & Marsudi, 2022). For Algeria, this requires investment in case-based teaching, accounting software, digital simulations and exposure to real professional problems.

5.6. Institutional Support, Internationalisation and Reform Sustainability

The findings highlight institutional support as a key condition for sustainable reform. Participants' emphasis on the Ministry of Higher Education shows that reform cannot rely only on individual teachers or isolated university initiatives. It requires coordinated action involving public authorities, universities, professional bodies and economic institutions.

This aligns with literature that presents institutional support as necessary for reform, internationalisation and quality assurance (Cismas, 2017; Perez-Encinas, 2018; Suntharalingam, 2024). In accounting education, this support may include curriculum regulation, funding for digital infrastructure, teacher training, accreditation mechanisms and partnerships with professional bodies. Internationalisation can also help modernise curricula through exposure to international standards, foreign universities and global professional practices. However, it should be adapted to the Algerian legal, institutional and professional context rather than copied as a foreign model (Ashcroft et al., 2008; Feucht et al., 2011; Mohamad Sari et al., 2026; Wei & Tang, 2023).

5.7. Contribution to Ethical Governance in the Algerian Accounting Context

The findings suggest that accounting education can contribute to ethical governance in Algeria only through an integrated reform approach. Ethical practice is shaped by curriculum quality, ethics education, applied training, teacher development, student resources, institutional support and cooperation with firms. This confirms the conceptual logic of the study, which views accounting education as a mechanism for strengthening ethical governance and professional responsibility.

The study contributes to the literature by providing qualitative evidence from senior statutory auditors in Algeria, a context still underrepresented in international accounting education research. It also refines the understanding of the theory-practice gap by showing that this gap is not limited to practical training. It also includes weak ethics integration, limited digital resources, insufficient university-industry collaboration and the need for stronger faculty development. Thus, the ethical-governance gap in Algeria should be understood as multidimensional rather than purely curricular.

5.8. Implications of the Findings

The findings suggest several implications for accounting education policy and practice. First, accounting curricula should be revised to integrate international standards, professional ethics and applied

learning more systematically. Second, ethics should be taught as a visible and structured component supported by cases, dilemmas and professional examples. Third, practical training should be strengthened through internships, firm-based projects and cooperation with professional bodies. Fourth, faculty development should become a permanent institutional priority. Finally, digital resources and international partnerships should support curriculum modernisation and student readiness.

These implications should be interpreted in light of the exploratory qualitative nature of the study. The results do not claim statistical generalisation, but they provide meaningful analytical insights into how senior statutory auditors perceive the relationship between accounting education, ethical governance and professional practice in Algeria.

6. CONCLUSIONS

This study examined the role of accounting education in strengthening ethical governance and professional practice in Algeria through a qualitative exploration of senior statutory auditors' perceptions. The findings show that accounting education is not merely a technical process of transmitting accounting rules, but a strategic mechanism for shaping professional competence, ethical awareness and responsible accounting behaviour. The evidence indicates that the effectiveness of accounting education in Algeria depends on its ability to combine curriculum relevance, practical training, professional ethics, faculty development, institutional support and stronger interaction with the professional environment.

The main conclusion is that the current accounting education system requires deeper reform in order to respond effectively to the ethical and professional demands of accounting practice. The interview evidence revealed a persistent imbalance between theoretical instruction and practical preparation, limited integration of professional ethics, insufficient applied learning resources and the need for continuous development among accounting educators. These elements collectively suggest that improving ethical professional practice cannot be achieved through isolated curriculum updates alone. Rather, it requires an integrated educational and institutional approach involving universities, public authorities, professional bodies and economic organisations.

The scientific value of this study lies in its context-specific contribution to the literature on accounting education and professional ethics. While previous studies have addressed accounting education reform, international standards and ethics education in broader contexts, this paper provides qualitative evidence from Algeria, a setting that remains relatively underrepresented in international accounting education research. By focusing on statutory auditors as key professional informants, the study offers insights from actors who are directly positioned to evaluate the transition from academic accounting education to professional practice.

The originality of the study also lies in linking accounting education to the concept of ethical governance. Instead of treating ethics as a separate curricular issue, the study frames ethical education as part of a broader governance process that influences professional judgement, accountability and trust in accounting practice. This perspective allows accounting education to be understood not only as a university responsibility, but also as a component of professional and institutional governance.

From a practical perspective, the findings suggest that Algerian accounting education should be reoriented towards a more practice-based and ethics-centred model. This requires the integration of dedicated ethics courses, case-based learning, accounting software, internships, university-industry partnerships and continuous professional development for educators. Institutional support from the Ministry of Higher Education and cooperation with professional bodies are also essential for ensuring that reform is implemented in a sustainable and coherent way.

Despite its contributions, the study has some limitations. It is based on a small purposive sample of statutory auditors from one Algerian province, which means that the findings are not intended for statistical generalisation. However, the qualitative design provides in-depth professional insights that can support analytical understanding of the relationship between accounting education and ethical professional practice. Future research could extend the study to other Algerian regions, include

accounting teachers, students and professional bodies, or adopt a mixed-methods design to examine the issue across a larger sample. Comparative studies with other emerging economies could also help clarify how national accounting education systems respond to international standards, ethical governance requirements and labour-market expectations.

This study concludes that strengthening ethical professional practice in Algeria requires more than technical accounting instruction. It requires an educational model capable of producing accountants who are technically competent, ethically responsible and professionally ready to operate within a changing accounting environment. Accounting education should therefore be considered a central pathway for improving ethical governance and enhancing the credibility of professional accounting practice in Algeria.

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