Judicial accounting expertise as a mechanism for settling individual labour disputes of a financial nature under algerian legislation

Abdesslam TEBIBEL *

Economic Transformation Strategies Laboratory, University of Algiers 3 - Algeria

tebibel.abdesslam@univ-alger3.dz

Received: 02/07/2026. Accepted: 30/10/2026 Published: 20/11/2026

Abstract:

This study examines the role of judicial accounting expertise as a technical and evidentiary mechanism for settling individual labour disputes of a financial nature under Algerian law. It adopts a descriptive-analytical approach, supported by a case study of an actual labour dispute concerning the calculation of the Group Seniority Allowance (G.S.A.) and the Professional Experience Allowance (P.E.A.).

The findings indicate that, although the judicial accounting expert's report remains subject to the judge's discretion, it constitutes an essential means of evidence that assists the court in determining financial entitlements and adjudicating disputes fairly. The study recommends strengthening coordination between the judiciary and professional accounting bodies through joint training programmes for judges and judicial accounting experts.

Keywords: Judicial accounting expertise; individual labour disputes of a financial nature; judicial accounting expert's report; the judge's discretion; algerian legislation.

Jel Classification Codes : K31, K41, M41, M42.

* Corresponding author.

1. Introduction

The contemporary business environment has witnessed a marked increase in disputes of a financial nature as a result of the diversification of economic relationships and the increasing complexity of financial and accounting transactions. This has led to a growing need to draw upon judicial expertise as a technical means of assisting the judiciary in understanding matters that extend beyond the scope of purely legal knowledge.

Judicial accounting expertise is one of the most prominent forms of such specialised expertise, given its role in examining and analysing financial documents, accounting records, and accounting data, and in providing an objective technical opinion that contributes to establishing the financial facts and clarifying the technical aspects of the dispute.

The importance of judicial accounting expertise is evident in individual labour disputes of a financial nature, as such disputes involve financial rights that require the examination and analysis of accounting documents and data, including wages, bonuses, Professional Experience Allowance (P.E.A.), Group Seniority Allowance (G.S.A.), compensation, and other financial entitlements arising from the employment relationship. In this context, judicial accounting expertise represents one of the technical mechanisms employed by the judiciary to determine the financial rights and obligations of the parties in accordance with the applicable legal and regulatory provisions, thereby ensuring the fair settlement of the dispute on a precise and objective basis.

1.1. Research Problem

Based on the foregoing, the research question may be formulated as follows:

To what extent is judicial accounting expertise an effective legal and technical mechanism for establishing financial rights and settling individual labour disputes of a financial nature arising from employment relationships?

1.2. Sub-questions

With a view to answering the research question and examining its theoretical and practical dimensions, the following sub-questions have been formulated:

- What is meant by judicial accounting expertise, and what is the legal framework governing it under Algerian legislation?
- What are the most significant individual labour disputes of a financial nature that require judicial accounting expertise?
- What is the probative value of a judicial accounting expert's report before the courts?
- How does judicial accounting expertise contribute in practice to determining the financial rights of the parties and settling individual labour disputes of a financial nature?

1.3. Research Hypotheses

Based on the sub-questions, the following hypotheses have been formulated:

- There is a comprehensive legal framework governing judicial accounting expertise under Algerian legislation.
- The need for judicial accounting expertise increases as labour disputes involve increasingly complex financial or accounting issues.

- The judicial accounting expert's report possesses considerable probative value despite being subject to the judge's discretion.
- Judicial accounting expertise contributes to the settlement of disputes relating to employees' wages, bonuses, compensation, and financial entitlements.

1.4. Significance of the Study

This study derives its significance from the growing importance of judicial accounting expertise as a technical tool that assists the judiciary in adjudicating disputes involving financial matters, particularly individual labour disputes requiring the careful examination of accounting documents, accounting records, and payroll records. The significance of the study also lies in highlighting the role of the judicial accounting expert in establishing the financial facts of the dispute and providing the judge with objective technical evidence that enables the delivery of more accurate and equitable judicial decisions.

1.5. Objectives of the Study

This study aims to:

- examine the concept of judicial accounting expertise and the legal framework governing it in Algeria;
- identify the most significant individual labour disputes of a financial nature that require judicial accounting expertise;
- demonstrate the probative value of judicial accounting expert's reports in labour disputes;
- clarify the practical role of judicial accounting expertise in determining the financial rights of the parties; and
- highlight the extent to which judicial accounting expertise assists the judiciary in settling individual labour disputes of a financial nature.

1.4. Research Methodology

This study adopted a descriptive-analytical approach to present and analyse the legal and regulatory framework governing judicial accounting expertise under Algerian legislation and to clarify its role in the settlement of individual labour disputes of a financial nature through the analysis of the relevant legislative, regulatory, and jurisprudential texts. The theoretical discussion was supported by a case study analysing an actual judicial accounting expert's report relating to an individual labour dispute of a financial nature in order to examine the procedures followed in the expert examination, assess the contribution of the expert's report to determining the parties' financial rights, and clarify its role in assisting the judiciary in adjudicating such disputes.

2. The conceptual and regulatory framework of judicial accounting expertise

Judicial accounting expertise is one of the most important technical means relied upon by the judiciary in adjudicating disputes that require specialised knowledge in the fields of finance and accounting. Consequently, it has been regulated under Algerian legislation through a legal and professional framework governing its practice.

2.1. The Nature of Judicial Accounting Expertise

Judicial expertise is a purely technical task assigned by the court through a judicial decision when the resolution of a dispute requires specialised knowledge beyond the judge's expertise (Meliani Baghdadi, 1992, p. 14). As recognised by the Algerian Supreme Court, the judge may order an expert examination and appoint an expert while clearly defining the expert's mandate, which must remain strictly technical without delegating

judicial authority to the expert (Dlanda, 2005, p. 55). Judicial expertise is carried out by experts who serve as technical assistants to the court, including physicians, engineers, accountants, handwriting experts, and other specialists. Expert evidence is therefore appropriate whenever the settlement of a dispute depends upon specialised scientific or technical knowledge beyond the judge's competence (Abu Attia Heikal, 2007, p. 44).

2.1.1. The Concept of Judicial Expertise from a Legal Perspective

The Algerian legislature has not provided an explicit definition of judicial expertise but has instead defined its purpose in the Code of Civil and Administrative Procedure. Article 125 provides that judicial expertise is intended to clarify a purely factual or scientific matter for the judge (Law No. 08-09 of February 25, 2008 containing the Code of Civil and Administrative Procedure, 2008, p. 13). Articles 126 to 145 of the same Code regulate judicial expertise by laying down the procedural and substantive provisions governing expert evidence as a recognised investigative measure available to the court.

Accordingly, judicial expertise is confined to technical matters that fall outside the judge's specialised knowledge, whereas legal matters remain within the exclusive jurisdiction of the court. The appointed expert must not exceed the assigned mandate by expressing legal opinions or performing acts that may affect the rights of the parties. The expert's role is limited to providing an objective technical opinion based on specialised knowledge (Hazit, 2014, p. 17).

It should also be noted that Articles 125 to 145 of the Code of Civil and Administrative Procedure governing judicial expertise apply equally before both the ordinary and administrative courts. Furthermore, Article 10 bis of the Code of Criminal Procedure provides that, following the adjudication of the public action, investigative measures ordered by the criminal judge in civil matters are governed by the rules of civil procedure. Accordingly, when ordering judicial expertise in a civil action before the criminal courts, the judge must apply the relevant provisions of the Code of Civil and Administrative Procedure (Law No. 06-22 of December 20, 2006 amending and supplementing Order No. 66-155 containing the Code of Criminal Procedure, 2006, p. 04).

2.1.2. The Concept of Judicial Expertise from a Professional Accounting Perspective

The American Institute of Certified Public Accountants (AICPA) defines forensic accounting services as specialised professional services that apply accounting knowledge and investigative skills to collect, analyse, and evaluate evidence and communicate findings to the appropriate parties, including judicial authorities (American Institute of Certified Public Accountants, 2019, p. 01).

Meanwhile, the Association of Certified Fraud Examiners (ACFE) defines forensic accounting as a branch of accounting that focuses on the relationship between financial matters and the legal system by providing findings that may be relied upon in judicial proceedings. It involves the thorough examination and analysis of financial records to detect fraud, misrepresentation, and other financial irregularities. Accordingly, forensic accountants combine accounting expertise with investigative skills to ensure that financial information faithfully reflects economic reality and assist in both civil and criminal proceedings. Their work encompasses a variety of assignments, including the investigation of embezzlement, the detection of fraudulent activities, and the examination of bankruptcy-related cases (Association of Certified Fraud Examiners, 2024, pp. 1101-1102).

Based on the foregoing legal and professional definitions, judicial accounting expertise may be defined as a specialised technical task entrusted by the judiciary to a qualified accounting expert for the purpose of collecting, examining, analysing, and evaluating financial evidence, accounting documents, and financial records, and presenting the findings in the form of an objective technical report that assists the judge in understanding the technical aspects of the dispute and adjudicating it on a sound legal basis.

2.2. Legislative and Regulatory Framework for Judicial Accounting Expertise in Algeria

Judicial accounting expertise under Algerian law is governed by a legislative and regulatory framework that regulates its use, specifies the conditions governing its practice, identifies the professionals authorised to perform it, and defines its evidentiary status among the means of evidence relied upon by the court in adjudicating disputes involving technical issues. This framework is of particular importance in individual labour disputes of a financial nature, where the examination and analysis of accounting documents, accounting records, and accounting data require specialised technical expertise.

2.2.1. Judicial Accounting Expertise under the Code of Civil and Administrative Procedure

The Code of Civil and Administrative Procedure establishes the principal procedural framework governing judicial expertise in Algeria. It sets out a series of provisions regulating expert evidence as one of the investigative measures available to the court whenever a dispute involves technical matters that cannot be resolved solely on the basis of legal knowledge (Law No. 08-09 of February 25, 2008 containing the Code of Civil and Administrative Procedure, 2008, pp. 13-14).

Under the provisions of this Code, the judge may order an expert examination either on the court's own initiative or at the request of one of the parties. The judge is also required to define the expert's mandate precisely by specifying the matters to be examined and the time limit within which the assignment must be completed. Furthermore, the Code regulates the procedures governing the conduct of the expert examination, the submission of the judicial accounting expert's report, and the legal relationship between the judge and the expert, while defining the limits of each party's role in the proceedings (Law No. 08-09 of February 25, 2008 containing the Code of Civil and Administrative Procedure, 2008, pp. 13-14).

Although this framework remains foundational, Law No. 22-13 of July 12, 2022, which amended and supplemented Law No. 08-09, introduced specific structural adjustments. While it did not alter the substantive core rules of expertise - such as the appointment of experts or the preparation of reports - it exerted a significant indirect impact on the application of judicial expertise by establishing a dual commercial judiciary: (Law No. 22-13 of July 12, 2022, amending and supplementing Law No. 08-09 containing the Code of Civil and Administrative Procedure, 2022, p. 04)

- **The Ordinary Commercial Section:** This section adjudicates standard or less complex disputes under a single-judge system. Consequently, a sole judge is now empowered to independently order the expertise and evaluate its final report;
- **Specialised Commercial Courts:** Newly established to handle highly complex matters (such as intellectual property disputes; disputes involving commercial companies, and bankruptcy cases), these courts operate

under a collegial bench composed of a presiding judge and commercial assistants versed in financial markets. This collective structure facilitates a more robust, multi-disciplinary evaluation of specialized expert reports.

Accordingly, judicial accounting expertise derives its procedural basis from these provisions whenever the dispute concerns financial or accounting matters requiring a specialised technical opinion, as is typically the case in individual labour disputes of a financial nature.

2.2.2. Judicial Accounting Expertise under the Code of Criminal Procedure

In addition to the Code of Civil and Administrative Procedure, the Algerian legislature has regulated judicial expertise through the provisions of the Code of Criminal Procedure (Law No. 06-22 of December 20, 2006 amending and supplementing Order No. 66-155 containing the Code of Criminal Procedure, 2006, pp. 59-61). The Code authorises the judicial authorities to appoint experts whenever the circumstances of an investigation or judicial proceedings require specialised technical examinations, analyses, or investigations.

These provisions reinforce the legal status of judicial expertise within the Algerian judicial system as a technical means relied upon by the judiciary to establish the facts in matters that extend beyond the scope of purely legal knowledge. Consequently, the Code of Criminal Procedure constitutes one of the principal legislative texts recognising the role of experts in various technical fields, including accounting.

2.2.3. Judicial Accounting Expertise under Executive Decree No. 95-310

In addition to the legislative provisions governing judicial accounting expertise, the Algerian legislature has regulated the profession of judicial expert through Executive Decree No. 95-310 establishing the conditions and procedures governing registration on the lists of judicial experts and defining their rights and duties (Executive Decree No. 95-310 of October 10, 1995 establishing the conditions and procedures governing registration on the lists of judicial experts and defining their rights and duties, 1995, pp. 03-06).

This Executive Decree specifies the conditions that applicants must satisfy in order to be registered on the lists of judicial experts, regulates the procedures governing registration, the administration of the oath, and removal from the lists, and defines the professional rights and duties of judicial experts in the performance of their assignments. Its significance for judicial accounting expertise lies in the fact that it establishes the regulatory framework within which the judicial accounting expert performs professional duties before the judicial authorities and ensures compliance with the legal and professional rules governing judicial expertise.

2.2.4. Judicial Accounting Expertise under Law No. 10-01

Law No. 10-01 of June 29, 2010 governing the professions of Chartered Accountant, Statutory Auditor and Certified Accountant constitutes one of the principal legislative texts relating to judicial accounting expertise, as it regulates the accounting professions and specifies the professionals legally qualified to practise them (Law No. 10-01 of June 29, 2010 relating to the professions of Chartered Accountant, Statutory Auditor, and Certified Accountant, 2010, p. 06). Article 13 provides that: « *Chartered accountants and statutory auditors may be appointed as contribution auditors in accordance with the provisions of the Commercial Code and as judicial experts in accordance with the provisions of the Code of Civil and Administrative Procedure and the Code of Criminal Procedure* ». This provision expressly recognises the appointment of chartered accountants and statutory auditors as judicial experts in accordance with the provisions governing judicial expertise. Accordingly,

the Law provides judicial accounting expertise with a clear legal and professional foundation within the Algerian legislative framework and confirms the role of chartered accountants in providing specialised technical opinions in disputes involving financial or accounting matters.

2.3. Stages of Judicial Accounting Expertise

Judicial accounting expertise involves a series of procedural and technical stages enabling the judge to benefit from specialised expertise in accounting and financial matters. These stages are governed by the Code of Civil and Administrative Procedure, beginning with the appointment of the judicial accounting expert and ending with the discussion of the judicial accounting expert's report before the court. They are important in individual labour disputes of a financial nature because they require examination of accounting documents, accounting records, and accounting data, together with determining the financial rights and obligations of the parties.

2.3.1. Appointment of the Judicial Accounting Expert and Definition of the Expert's Mandate

The appointment of the judicial accounting expert marks the commencement of the judicial expertise proceedings, as no expert examination may be undertaken except on the basis of a judgment or judicial order issued by the competent judicial authority. The legislature has granted the judge the authority to order an expert examination on the judge's own initiative or at the request of one of the parties whenever the judge considers that the settlement of the dispute requires a specialised technical opinion (Law No. 08-09 of February 25, 2008 containing the Code of Civil and Administrative Procedure, 2008, p. 13).

When issuing the order appointing the expert, the judge shall specify the identity of the appointed expert or experts and shall precisely define the expert's mandate, the technical issues to be examined, and the time limit granted for completing the expert examination (Law No. 08-09 of February 25, 2008 containing the Code of Civil and Administrative Procedure, 2008, p. 13), in order to prevent the expert from exceeding the scope of the assigned mandate or addressing legal matters falling within the judge's discretionary authority.

2.3.2. Deposit of the Advance Payment with the Court Registry

Following the issuance of the judgment or judicial order directing the expert examination and appointing the judicial accounting expert, the party designated by the court is required to deposit the prescribed advance payment covering the costs of the expert examination and the expert's fees with the court registry within the prescribed time limit (Law No. 08-09 of February 25, 2008 containing the Code of Civil and Administrative Procedure, 2008, p. 13).

The importance of this procedure lies in safeguarding the expert's financial rights and enabling the expert to perform the assigned duties under appropriate conditions. It also upholds the principles of impartiality and independence by avoiding any direct financial dealings between the expert and the parties to the dispute. Depositing the advance payment with the court registry removes the expert from any suspicion that might compromise integrity or affect objectivity and prevents the establishment of a special relationship between the expert and any of the parties resulting from the direct payment of the expert's fees.

2.3.3. Notification of the Expert and Acceptance of the Assignment

Following the issuance of the judgment or judicial order directing the expert examination, the judicial accounting expert is notified of the assignment in order to commence the expert examination. This notification

formally informs the expert of the appointment and the scope of the expert's mandate. The expert is also required to ensure that no legal or professional impediments prevent the acceptance of the assignment, thereby upholding the principles of impartiality and independence upon which judicial expertise is founded.

2.3.4. Summoning the Parties and Observance of the Principle of Adversarial Proceedings

Upon accepting the assignment, the expert shall commence the preliminary procedures of the expert examination by summoning the parties and notifying them of the date and place of the expert proceedings (Law No. 08-09 of February 25, 2008 containing the Code of Civil and Administrative Procedure, 2008, p. 14).

This stage is regarded as one of the most important stages of judicial expertise, as it gives effect to the principle of adversarial proceedings, one of the fundamental guarantees of a fair trial. This principle requires that all parties be given the opportunity to attend the expert proceedings and to submit their observations, arguments, and supporting documents.

2.3.5. Commencement of the Expert Examination and Review of Documents

This stage constitutes the core of judicial accounting expertise, as the expert moves from the procedural aspect to the technical aspect of the assignment. During this stage, the expert collects, examines, and analyses the documents and data relating to the subject matter of the dispute, making use of any documents considered necessary to assist in establishing the technical facts. The expert may also request that the parties submit the documents necessary for the proper performance of the expert's mandate (Law No. 08-09 of February 25, 2008 containing the Code of Civil and Administrative Procedure, 2008, p. 14).

During this stage, the expert is required to remain within the scope of the assigned mandate. The expert may not adjudicate the dispute or express a legal opinion on matters that fall within the jurisdiction of the court. Rather, the expert's role is limited to providing an objective technical opinion based on the documents and accounting data examined.

2.3.6. Preparation of the Judicial Accounting Expert's Report

Upon completion of the expert examination, the judicial accounting expert shall prepare the judicial accounting expert's report, which constitutes the official document setting out the procedures carried out and the conclusions reached, thereby enabling the court to understand the technical aspects of the dispute and to rely upon them when adjudicating the case. The expert shall adhere to the principles of objectivity and accuracy and shall confine the report to the technical matters falling within the scope of the expert's mandate, without addressing legal issues that remain within the jurisdiction of the judge. Furthermore, the conclusions set out in the report shall be based on the documents and accounting data examined and shall be supported by the necessary technical justification (Law No. 08-09 of February 25, 2008 containing the Code of Civil and Administrative Procedure, 2008, p. 14).

2.3.7. Filing of the Report and Its Discussion before the Court

The judicial expertise proceedings conclude with the filing of the judicial accounting expert's report with the court registry of the competent judicial authority within the prescribed time limit. The parties are entitled to examine the report and submit their observations thereon, while the judge remains free to assess its findings and

may adopt them in whole or in part, or disregard them where there are legal grounds for doing so (Law No. 08-09 of February 25, 2008 containing the Code of Civil and Administrative Procedure, 2008, p. 14).

3. The Role of Judicial Accounting Expertise in Settling Individual Labour Disputes of a Financial Nature

Individual labour disputes of a financial nature are characterised by their direct connection with the employee's financial rights and the legal, social, and economic consequences arising therefrom. Consequently, the settlement of such disputes often requires a thorough examination of financial documents, accounting records, and payroll records. From this perspective, the importance of judicial accounting expertise is highlighted as a technical means that assists the judiciary in determining the financial rights and obligations of the parties.

3.1. The Legal Basis of Individual Labour Disputes and Their Conditions

Individual labour disputes are among the most significant disputes arising within the framework of employment relationships between employees and employers, resulting from differences concerning the rights and obligations arising from the employment relationship. In view of the economic and social consequences that such disputes may have on the stability of the employment relationship, the Algerian legislature has regulated them by defining their legal concept and establishing the mechanisms governing their settlement.

In this context, Article 2 of Law No. 90-04 of February 6, 1990 on the Settlement of Individual Labour Disputes defines an individual labour dispute as: « *Any labour dispute between an employee and an employer concerning the implementation of the employment relationship between the two parties, where it has not been settled through the internal settlement procedures within the employer's organisation* » (Law No. 90-04 of February 6, 1990 on the Settlement of Individual Labour Disputes, 1990, p. 240).

Based on this definition, an individual labour dispute may be understood as any disagreement arising between an employee and an employer concerning the performance of the employment relationship or the application of the legal, regulatory, or contractual provisions governing it. Such disagreement acquires the status of an individual labour dispute only where it cannot be settled within the employing organisation or institution in accordance with the internal settlement procedures prescribed by law.

The foregoing definition indicates that the existence of an individual labour dispute is subject to the fulfilment of a number of essential conditions, as follows:

- **The parties to the dispute:** The dispute must arise between an employee (wage earner) on the one hand and an employer on the other, and must concern a right or obligation arising from the employment relationship between the two parties. This is the distinguishing feature that differentiates an individual labour dispute from a collective labour dispute;
- **The subject matter of the dispute:** The dispute must relate to the performance of the employment relationship or to the rights and obligations arising therefrom, whether concerning wages, Professional Experience Allowance (P.E.A.), Group Seniority Allowance (G.S.A.), compensation, promotion, professional classification, or other matters governed by social legislation, particularly Law No. 90-11 on Labour Relations. It should be noted that, as a general rule, an employment relationship is established through an open-ended employment contract. However, by way of exception, it may be established through a fixed-term

employment contract in the cases permitted by law (Law No. 90-11 of April 21, 1990 on Labour Relations, 1990, p. 564);

- **The stage of the dispute:** A disagreement does not acquire the status of an individual labour dispute merely because it arises between an employee and an employer. It is a prerequisite that the dispute must first be submitted to the internal settlement procedures within the employer's organisation and that these procedures fail to achieve a settlement (Law No. 90-04 of February 6, 1990 on the Settlement of Individual Labour Disputes, 1990, p. 241). Only then does the disagreement acquire the status of an individual labour dispute, thereby justifying its referral to the competent judicial authorities for adjudication (Law No. 90-04 of February 6, 1990 on the Settlement of Individual Labour Disputes, 1990, p. 244).

3.2. Labour Disputes Requiring Judicial Accounting Expertise

Judicial accounting expertise plays a pivotal role in the settlement of many labour disputes brought before the courts, particularly those in which legal aspects intersect with financial and accounting matters. Although the adjudication of the dispute remains the sole prerogative of the judge, certain cases require a technical examination of accounting documents, accounting records, payroll records, and various financial statements. This justifies the appointment of a judicial accounting expert to clarify the technical aspects of the dispute and enable the court to form a sound opinion regarding the parties' financial rights and obligations.

The importance of judicial accounting expertise is heightened in disputes arising from the application of Algerian social legislation, particularly the provisions of Law No. 90-11 on Labour Relations and the various regulatory texts supplementing it. Such disputes are often linked to financial and accounting matters, where recourse to judicial accounting expertise becomes essential for examining professional and financial documents, analysing accounting data, and determining the financial rights due to each party in accordance with the applicable legal and regulatory provisions. From this perspective, judicial accounting expertise is an effective technical means that helps to establish the financial facts of the dispute and supports the judge's discretion through objective technical findings based on accounting examination and analysis. This contributes to the protection of the rights of both employees and employers and promotes social justice and the stability of employment relationships (Hopwood, Young, & Leiner, 2012, pp. 601-624).

Labour disputes requiring the assistance of a judicial accounting expert vary depending on the nature of the financial rights in dispute and the complexity of the associated accounting operations. The role of the expert is particularly evident in disputes concerning unpaid wages, disputes over overtime, disputes concerning Professional Experience Allowance (P.E.A.) and Group Seniority Allowance (G.S.A.), disputes over various forms of financial compensation, disputes over outstanding wages, disputes relating to the final settlement of financial entitlements upon termination of the employment relationship, as well as disputes concerning employment contracts that give rise to financial implications requiring accounting calculations and technical assessments.

3.3. The Probative Value of the Judicial Accounting Expert's Report in Individual Labour Disputes

The judicial accounting expert's report is one of the most important technical tools used by the judiciary in individual labour disputes of a financial nature, given that it contains analyses and conclusions based on an objective examination of the documents, accounting records, and accounting data relating to the subject matter

of the dispute, with a view to determining the parties' financial entitlements accurately and objectively (Crumbley, Fenton, Smith , & Heitger, 2011, pp. 142-145)

The probative value of an expert report stems from the fact that it is the result of technical work carried out by a specialist possessing the academic qualifications and professional experience required to analyse financial and accounting facts, the technical details of which may be difficult for a judge to understand. The report therefore serves as a means of clarifying and simplifying the technical aspects of the dispute before the court, thereby assisting the court in understanding the facts and forming a conviction based on sound scientific grounds. In this context, legal doctrine maintains that judicial expertise is not intended to replace the judge or assume the judge's role in adjudicating the dispute, but rather to provide the judge with the technical elements necessary to exercise the judge's discretion more accurately and objectively (Mason Sr., 2019, pp. 210-211).

The judicial accounting expert's report, despite its considerable practical importance, has not been accorded absolute or binding evidential value by the Algerian legislature. Rather, the legislature has preserved the judge's authority to assess the report's findings and to accept them in whole or in part, or to reject them where there are legal grounds for doing so. This approach is based on the fundamental principle that the expert provides a technical opinion within the limits of the expert's mandate, whereas the settlement of the dispute and the assessment of the evidence remain the inherent prerogative of the judge. Consequently, the judicial accounting expert's report constitutes a means of evidence that is subject to the judge's discretion, in the same manner as the other evidence submitted to the court (Law No. 08-09 of February 25, 2008 containing the Code of Civil and Administrative Procedure, 2008, p. 14).

However, the judge's discretion does not imply that the judicial accounting expert's report may be disregarded or its findings underestimated without justification. Legal doctrine and judicial precedent have established that, where a judge decides not to rely on the findings of the report or to disregard them, the judge is required to state the reasons for that decision, particularly where the report has been prepared in accordance with the applicable legal procedures and is based on valid documents and accounting data. This approach seeks to strike a balance between the judge's independence in assessing the evidence and respect for the professional work carried out by the competent expert (Law No. 08-09 of February 25, 2008 containing the Code of Civil and Administrative Procedure, 2008, p. 14).

The probative value of the judicial accounting expert's report is also influenced by a number of factors, the most important of which are the extent to which the expert complies with the legal procedures governing the expert examination, adherence to the principle of impartiality in carrying out the assignment, reliance on reliable documents and evidence, and the clarity and reasoning of the report, together with the emphasis placed on the scientific and accounting principles upon which the conclusions are based. The more accurate, impartial, and objective the report is, the greater its probative value and the more likely the court is to rely upon it when adjudicating the dispute (Rufus, Miller, & Hahn, 2015, pp. 341-343).

In individual labour disputes of a financial nature, judicial accounting expertise is important, as it enables the court to verify the accuracy of accounts relating to wages, compensation, Professional Experience Allowance (P.E.A.), Group Seniority Allowance (G.S.A.), overtime, and other financial entitlements. It also helps to resolve

discrepancies between the parties' claims by providing an independent technical analysis based on the organisation's accounting documents and accounting records. Consequently, the judicial accounting expert's report often constitutes one of the most important means of evidence relied upon by the court when determining an employee's financial entitlements or verifying whether the employer has fulfilled the legal and contractual obligations arising from the employment relationship (Weil, Lentz, & Evans, 2017, pp. 612-615).

Based on the foregoing, it can be concluded that the judicial accounting expert's report possesses considerable probative value in individual labour disputes of a financial nature because of the technical findings it provides, which assist the court in establishing the financial facts of the dispute. Nevertheless, this probative value remains relative rather than absolute, since the judge retains the final authority to assess the report and weigh it against the other evidence presented in the case, thereby ensuring that justice is served and that the rights of the parties to the employment relationship are protected.

4. The Practical Application of Judicial Accounting Expertise in Individual Labour Disputes

The study of judicial accounting expertise is not limited to the theoretical and legal aspects alone; it also requires an examination of its practical application through a real case study illustrating how a judicial accounting expert intervenes in the settlement of a financial dispute arising from an employment relationship. Such a practical study makes it possible to understand the procedures followed in conducting the expert examination, the nature of the documents relied upon, the methodology used in analysing the financial data, and the extent to which the findings of the judicial accounting expert's report assist the court in settling the dispute.

4.1. Summary of the Facts of the Dispute and the Procedure for Appointing the Expert

The facts of the case relate to a labour dispute that arose between a retired employee (Mr S) of the Group (M) and the employer (the Group M), in which the employee claimed the recalculation and payment of financial entitlements consisting of the difference in the value of the Group Seniority Allowance (G.S.A.) and the end-of-career allowance following their recalculation after the direct application of the previously accrued Professional Experience Allowance (P.E.A.) - prior to the implementation of the new salary scale - to the new basic salary. The claim was based on the argument that the Group Seniority Allowance (G.S.A.) was intended to compensate for the Professional Experience Allowance (P.E.A.), as provided for in Implementation Circular No. AAWA007.

Given the technical and accounting nature of the dispute, the court decided to appoint a judicial accounting expert to determine the method of calculating the allowances in dispute and to verify the accuracy of the amounts paid to the employee. Accordingly, the Social Division of the Hussein Dey Court issued an interlocutory judgment appointing Mr (E), a judicial accounting expert, to carry out the following technical tasks:

- summoning the parties in accordance with Article 135 of the Code of Civil and Administrative Procedure;
- hearing the parties' explanations and examining the documents submitted;
- verifying the method of calculating the Group Seniority Allowance (G.S.A.);
- determining whether it corresponds to the Professional Experience Allowance (P.E.A.);
- determining whether it varies in line with changes in remuneration in accordance with the legislation applied by the defendant;

- determining whether the claimant has received the financial entitlements relating to this allowance, particularly following the implementation of the new remuneration system;
- if the answer is negative, calculating the amounts due to the claimant in respect of the Group Seniority Allowance (G.S.A.) for the period from 1 June 2019 to 1 March 2021;
- verifying the method of calculating the end-of-career allowance;
- determining whether the claimant has received the corresponding financial entitlements; and
- if not, calculating the amount of the difference due to the claimant.

4.2. Conducting the Judicial Accounting Examination and Analyzing the Documents and Data

The expert (E) commenced the expert examination in accordance with the provisions of the court judgment, summoning the parties and allowing them to present their arguments and observations. The expert also reviewed various documents relating to the employee's career progression and the remuneration system in force within the Group, in addition to the collective agreement and the implementing circular governing the Group Seniority Allowance (G.S.A.) within the Group.

4.3. Documents Submitted to the Judicial Accounting Expert

The expert (E) received the following documents:

a. From Mr (S) – the claimant

- Pay slips from May 2019 to February 2021;
- Final Settlement dated 18 March 2021.

b. From Ms (Y), representing the Group (M) – the defendant

- The collective agreement signed on 22 November 2014 between the Group (M) and the workers' representatives;
- The agreement concluded between the Group (M) and the national trade union, signed on 6 April 2021;
- Implementing Circular No. AAWA007 dated 2 February 2020 concerning the Group Seniority Allowance (G.S.A.).

4.4. Review of the Documents and Performance of the Necessary Calculations

The expert reviewed the documents submitted by both parties, enabling the expert to verify the method used to calculate the Group Seniority Allowance (G.S.A.) within the Group (M).

The collective agreement of the Group (M) contains a number of provisions relating to the Professional Experience Allowance (P.E.A.), specifically Articles 54 to 62.

Upon the implementation of the new remuneration system, the Professional Experience Allowance (P.E.A.) was abolished and replaced by the Group Seniority Allowance (G.S.A.), using the same payroll code (Code 480).

We note that on the pay slip for May 2019 – that is, prior to the implementation of the new remuneration system – the Professional Experience Allowance (P.E.A.) was shown at a rate of 59,42%, calculated on a basic salary of 29.381,00 DZD, amounting to 17.725,58 DZD, i.e.: 29.381,00 DZD × 59,42% = **17.725,58 DZD.**

With the implementation of the new remuneration system, note the following on the June 2019 pay slip:

- The basic salary changed from 29.381,00 DZD to 75.669,94 DZD;
- The introduction of the Group Seniority Allowance (G.S.A.) in place of the Professional Experience Allowance (P.E.A.), amounting to 17.725,58 DZD, was carried out in accordance with Article 31 of Implementing Circular No. AAWA007, which provides as follows: « *Upon the implementation of the new remuneration scale, the amount of the Group Seniority Allowance (G.S.A.) shall be equal to the amount of the accrued Professional Experience Allowance (P.E.A.). The amount of the Group Seniority Allowance (G.S.A.) shall thereafter be adjusted annually by an increase of 1,5 per cent of the basic salary* **».**

Consequently:

- The Group Seniority Allowance (G.S.A.), amounting to 17.725,58 DZD, and the basic salary of 75.669,94 DZD remained unchanged on the pay slips from June 2019 to April 2020;
- On the May 2020 pay slip, the basic salary changed from 75.669,94 DZD to 87.020,08 DZD, and, consequently, the Group Seniority Allowance (G.S.A.) also increased from 17.725,58 DZD to 18.860,62 DZD, representing an increase of 1.135,05 DZD, i.e.: 75.669,94 DZD × 1,5% = **1.135,05 DZD**, with retroactive effect from 1 January 2020;
- The June 2020 pay slip then shows a basic salary of 87.020,08 DZD, with retroactive effect from 1 January 2020;
- The July 2020 pay slip also shows a Group Seniority Allowance (G.S.A.) of 19.030,88 DZD, with retroactive effect from 1 January 2020.

Therefore, throughout 2020, the claimant (Mr S) received a basic salary of 87.020,08 DZD and a Group Seniority Allowance (G.S.A.) of 19.030,88 DZD, comprising the Professional Experience Allowance (P.E.A.) amounting to 17.725,58 DZD and the 2020 increment calculated at 1,5% of 87.020,08 DZD, amounting to 1.305,30 DZD, i.e.: 17.725,58 DZD + 1.305,30 DZD = **19.030,88 DZD.**

Similarly, in 2021, the basic salary increased from 87.020,08 DZD to 90.803,56 DZD, and the Group Seniority Allowance (G.S.A.) increased by: 90.803,56 DZD × 1,5% = **1.362,05 DZD**, bringing it to:

Professional Experience Allowance (P.E.A.) accrued + 1,5% × 87.020,08 DZD for 2020 + 1,5% × 90.803,56 DZD for 2021 = 17.725,58 DZD + 1.305,30 DZD + 1.362,05 DZD = **20.392,93 DZD**

4.5. Answers to the Questions in the Preliminary Judgment Appointing the Judicial Accounting Expert

The questions raised in the preliminary judgment may now be answered:

a- Verification of the method of calculating the Group Seniority Allowance (G.S.A.) within the Group (M)

Yes. It has been confirmed that the Group Seniority Allowance (G.S.A.) was calculated in accordance with Implementing Circular No. AAWA007 dated 2 February 2020, issued by the Human Resources Directorate of the Group (M).

b- Is it the same as the Professional Experience Allowance (P.E.A.)? Does it change in line with remuneration in accordance with the legislation applied by the defendant (the Group (M))?

Yes. The Group Seniority Allowance (G.S.A.) replaced the Professional Experience Allowance (P.E.A.):

- Upon implementation of the new remuneration system, the amount of the Group Seniority Allowance (G.S.A.) was equal to the amount of the Professional Experience Allowance (P.E.A.), namely 17.725,58 DZD;
- One year later, in 2020, the Group Seniority Allowance (G.S.A.) increased by 1,5% following the increase in the basic salary, bringing it to 19.030,88 DZD;
- The same occurred in 2021, when the Group Seniority Allowance (G.S.A.) increased by 1,5% following the increase in the basic salary and the completion of a full year of service, bringing it to 20.392,93 DZD.

c- Has the claimant (Mr S) received his full entitlements in respect of this allowance, particularly following the implementation of the new remuneration system?

Yes. The claimant (Mr S) has received his full entitlements relating to the Group Seniority Allowance (G.S.A.), as determined by Implementing Circular No. AAWA007.

However, the claimant (Mr S) does not accept the method of calculating the Group Seniority Allowance (G.S.A.) provided for in the above-mentioned circular. Instead, he requests that the rate of the Professional Experience Allowance (P.E.A.) acquired prior to the implementation of the new remuneration system, namely 59,42% (May 2019 pay slip), be applied to the new basic salary, namely 75.669,94 DZD, in accordance with Article 57 of the collective agreement.

Indeed, **Article 57** of the collective agreement provides: « *The Professional Experience Allowance (P.E.A.) is calculated as a percentage of the basic salary and increases in line with increases in the basic salary and the employee's years of service* **».**

Under the new remuneration system, the Group (M) incorporated allowances into the basic salary.

To avoid increasing the Professional Experience Allowance (P.E.A.), the Group (M) adopted two measures:

- **First;** the abolition of the Professional Experience Allowance (P.E.A.);
- **Second**; the introduction of the Group Seniority Allowance (G.S.A.), which replaces the Professional Experience Allowance (P.E.A.) and is calculated as a percentage of the basic salary; however:
  - The initial amount of the Group Seniority Allowance (G.S.A.) for 2019 (the first year of implementation of the new remuneration system) is equal to the amount of the Professional Experience Allowance (P.E.A.) accrued as at 01 January 2019;
  - The Group Seniority Allowance (G.S.A.) increases at the beginning of each subsequent year by 1,5% of the basic salary for the month of January of that year;
  - This enables the Group (M) to maintain the professional experience and seniority allowances for employees without incurring additional costs.

The claimant (Mr S) nevertheless requests the direct application of the rate of the Professional Experience Allowance (P.E.A.) accrued to the new basic salary.

As this issue concerns all employees of the Group (M), including retirees, its resolution falls outside the expert's mandate. However, the following is a calculation of the Group Seniority Allowance (G.S.A.) from the claimant's (Mr S) perspective:

Table N°01: Remaining Group Seniority Allowance (G.S.A.) from the Claimant's Perspective

	YEAR 2019	YEAR 2020	YEAR 2021
	From June to December (7 months)	From January to December (12 months)	From January to February (Two months)
Basic salary	75.669,64 DZD (As per the June 2019 payslip)	87.020,08 DZD	90.803,56 DZD
Professional Experience Allowance (P.E.A.) %	59,42% (According to the May 2019 payslip)	60,92% (59,42% + 1,5%)	62,42% (60,92% + 1,5%)
Professional Experience Allowance (P.E.A.)	**44.962,90 DZD**	**53.012,63 DZD**	**56.679,58 DZD**
Amount paid to be deducted	(17.725,58 DZD)	(19.030,88 DZD)	(20.392,93 DZD)
Remaining seniority allowance (S.A.G.) due for the month	**27.237,32 DZD**	**33.981,75 DZD**	**36.286,52 DZD**
Remaining seniority allowance at the Group (G.S.A.) due for the year	= 27.237,32 DZD × 7 months = **190.661,24 DZD**	= 33.981,75 DZD × 12 months = **407.781,00 DZD**	= 36.286,52 DZD × 2 months = **72.573,30 DZD**
Total remaining seniority allowance at the Group (G.S.A.)	= 2019 + 2020 + 2021 = 190.661,24 DZD + 407.781,00 DZD + 72.573,30 DZD = **671.015,54 DZD**		
9% social security contribution deduction	(60.391,40 DZD)		
Balance after deduction of 9% social security contribution	610.624,14 DZD		
10% income tax deduction	(61.062,41 DZD)		
NET AMOUNT PAYABLE	549.561,73 DZD		

As for the end-of-career allowance, it was calculated in accordance with the applicable procedures on the basis of the new basic salary, i.e.: 90.803,56 DZD, and the Group Seniority Allowance (G.S.A.) shown on the February 2021 pay slip - the last month of employment - in the amount of 20.392,93 DZD, as reflected in the Final Settlement (S.T.C.). The claimant (Mr S) has fully received his end-of-career allowance entitlements in accordance with Article 06 of the collective agreement dated 06 April 2021.

However, the claimant (Mr S) maintains that the end-of-career allowance should have been calculated on the basis of the Group Seniority Allowance (G.S.A.) calculated at 62,42% (56.679,58 DZD), rather than on the amount actually paid (20.392,93 DZD). After deducting the amount shown on the Final Settlement, namely 20.392,93 DZD, the balance due is 36.286,52 DZD per month. As the claimant (Mr S) is entitled to 18 months, the total amount claimed is 36.286,52 DZD × 18 = 653.159,70 DZD. After deducting 10% income tax (65.315,97 DZD), the net amount claimed is 587.843,73 DZD, provided that the Group Seniority Allowance (G.S.A.) is calculated on the basis of the accrued Professional Experience Allowance (P.E.A.) percentage (62,42%) rather than the amount of 20.392,93 DZD.

The issue lies with Implementing Circular No. AAWA007:

- **If the circular is accepted,** the claimant (Mr S) has received all his entitlements relating to the Group Seniority Allowance (G.S.A.) and the end-of-career allowance.

- **If the circular is rejected,** the amount due to the claimant (Mr S) is equal to:

Table N°02: Summary of the Final Amounts Due to the Claimant (Mr S)

Seniority allowance at the complex	549.561,73 DZD
End-of-career allowance	587.843,73 DZD
TOTAL	**1.137.405,46 DZD**

That is: **one million, one hundred and thirty-seven thousand, four hundred and five Algerian dinars and forty-six centimes.**

4.6. Summary of the Judicial Accounting Expert's Report

Pursuant to the judgment delivered by the Hussein Dey Court, we summoned the parties and examined all the documents submitted to us, from which it is clear to us, as per the above summary, that:

- **If the aforementioned circular is accepted,** the claimant (Mr S) has received all his entitlements relating to the Group Seniority Allowance (G.S.A.) at the Group (M) and the end-of-career allowance;
- **If the aforementioned circular is rejected,** the amount due to the claimant (Mr S) is equal to one million, one hundred and thirty-seven thousand, four hundred and five Algerian dinars and forty-six centimes (1.137.405,46 DZD).

That is the summary of our report on this case, and the matter is now before the Honourable Court.

Having completed our assignment, we have finalised this report and signed it on the day, month, and year.

5. Analysis of the results

The theoretical analysis of the legal and regulatory framework governing judicial accounting expertise, together with the case study, produced findings that clearly demonstrate its role in settling individual labour disputes of a financial nature. Combining legal analysis with practical application showed how legal rules interact with the professional practice of the judicial accounting expert, influence the determination of the parties' financial rights, and enable the court to understand the technical aspects of the dispute.

The case study demonstrated that the judicial accounting expert's report extended beyond reviewing accounting procedures and verifying the figures contained in the case file. It clarified the financial reality of the dispute by identifying the accounting and regulatory basis for calculating the allowances in dispute, analysing the relationship between the Professional Experience Allowance (P.E.A.) and the Group Seniority Allowance (G.S.A.), and demonstrating the impact of the new remuneration system on the employee's financial entitlements. The report also highlighted the financial implications of different interpretations of the regulatory texts, providing the court with a comprehensive overview of the alternatives before ruling on the dispute.

The study also revealed that the crux of the dispute was not so much related to the accuracy of the calculations as it was to the method of interpreting and applying the regulatory texts governing the calculation of financial entitlements. Consequently, the expert's role was not limited to performing calculations, but extended to analysing professional documents, pay slips, regulatory publications, and agreements in force within the company, and linking these to the accounting data in order to arrive at a technical interpretation supported by evidence and official documents. This helped to narrow the scope of the dispute between the parties and to highlight the substantive issues on which the court was required to rule.

It also became apparent that the judicial accounting expert's report provided the court with a reliable technical basis for assessing the financial claims by determining the amounts due according to every possible basis of calculation, without superseding the judge's discretionary power. The report retained its nature as a technical means of evidence, whilst the assessment of its findings and the decision whether to adopt or reject them remained the responsibility of the court. This illustrates the complementarity between technical expertise and judicial authority in reaching a judgment based on sound legal and financial grounds.

The significance of these findings is not limited to highlighting the practical dimensions of judicial accounting expertise; it also extends to enabling the study to assess the validity of the hypotheses on which it was based. The data derived from the theoretical analysis, supported by the practical findings of the case study, made it possible to test the hypotheses in the light of both the theoretical and practical realities, thereby allowing an assessment of their consistency with the nature of judicial accounting expertise and its role in labour disputes of a financial nature. In this context, the study confirms that:

- the existence of a comprehensive legal framework governing judicial accounting expertise under Algerian legislation. The analysis has shown that the practice of judicial accounting expertise is based on an integrated legislative and regulatory framework comprising the Code of Civil and Administrative Procedure, the Code of Criminal Procedure, the Executive Decree regulating the profession of judicial expert, as well as the law governing the professions of chartered accountant, auditor and certified accountant. This framework provides a clear legal basis defining the conditions for appointing an expert, the expert's mandate, the procedures governing the performance of the assignment, and the safeguards associated with the practice of judicial expertise. This confirms the validity of the first hypothesis;
- The need for judicial accounting expertise increases whenever a labour dispute involves complex financial or accounting issues. The study showed that resolving the dispute required specialised accounting analysis of financial documents and data, together with an assessment of the financial implications arising from the interpretations of the regulatory texts. This demonstrates that judicial accounting expertise constitutes an indispensable means whenever a dispute extends beyond purely legal knowledge, thereby confirming the validity of the second hypothesis.
- the judicial accounting expert's report provided accurate financial and accounting data based on official documents and verifiable evidence, which reinforced its value as a technical means of evidence assisting the court in understanding the technical aspects of the dispute. At the same time, however, the study confirmed that this value does not undermine the judge's discretionary power, as the judge remains competent to assess the report and to accept or reject its findings whenever this is based on justifiable legal grounds. This confirms the validity of the third hypothesis;
- the contribution of judicial accounting expertise to determining the financial rights at issue in the dispute more accurately and objectively, as the judicial accounting expert's report served to narrow the scope of the dispute between the two parties (Mr S and the Group M), set out the accounting and regulatory basis for calculating the financial entitlements, and clarified the financial implications of each possible scenario. This provided the court with an objective technical basis that helped it to adjudicate the dispute with a higher

degree of accuracy and fairness and contributed to reducing disputes relating to wages, Professional Experience Allowance (P.E.A.), Group Seniority Allowance (G.S.A.), compensation, and other financial entitlements. This confirms the validity of the fourth hypothesis.

6. Conclusion

Judicial accounting expertise represents an important technical tool relied upon by the judiciary in settling individual labour disputes of a financial nature. Its effectiveness lies not merely in performing calculations or preparing a technical report, but in analysing financial facts in the light of the applicable legal and regulatory provisions and linking them with the accounting data established in the case file. It therefore constitutes an effective legal and technical mechanism for determining financial rights and contributing to the settlement of such disputes, particularly where their resolution requires specialised accounting analysis alongside legal interpretation.

The analysis undertaken in this study provides direct answers to the sub-questions raised, which may be summarised as follows:

- Algerian legislation provides a comprehensive legal and regulatory framework through the combined application of the Code of Civil and Administrative Procedure, the Code of Criminal Procedure, the Executive Decree regulating the profession of judicial expert, and the legislation governing the professions of chartered accountant, auditor, and certified accountant. This framework regulates expert examination procedures, defines the expert's mandate, and provides safeguards for the performance of the expert's duties;
- The intervention of judicial accounting expertise becomes necessary when the dispute involves complex financial or accounting issues requiring the analysis of accounting documents, records, and data, particularly where the dispute is linked to the interpretation of regulatory provisions governing financial rights and their application to established accounting facts;
- The report carries considerable evidentiary value because it is based on an objective analysis of official documents, accounting records, and accounting data. Nevertheless, this value remains subject to the judge's discretion, as the judge retains the authority to assess the report and to accept or reject its findings in accordance with the law;
- The primary utility of this expertise extends beyond performing calculations to analysing the accounting and regulatory basis of financial rights and clarifying the financial implications of different interpretations of regulatory texts. It therefore contributes to accurately determining financial entitlements, including wages, Professional Experience Allowance (P.E.A.), Group Seniority Allowance (G.S.A.), and related compensation, thereby bridging the gaps between the parties and supporting the delivery of more accurate and fair judicial decisions.

Consequently, although subject to the judge's discretion, the judicial accounting expert's report remains one of the most important means of evidence in labour disputes of a financial nature because it is based on official documents, accounting records, and specialised accounting analysis. This helps narrow disagreement between the parties, determine financial entitlements on objective grounds, enhance the quality of judicial

decisions and the stability of employment relationships, and reinforce the role of judicial accounting expertise as a fundamental pillar for achieving justice in labour disputes of a financial nature.

6.1. Study Findings

Based on the theoretical analysis and case study, the main findings are as follows:

- Algerian legislation provides a comprehensive legal and regulatory framework governing judicial accounting expertise through the combined application of the Code of Civil and Administrative Procedure, the Code of Criminal Procedure, the Executive Decree regulating the profession of judicial expert, in addition to the law governing the professions of chartered accountant, auditor, and certified accountant. This framework regulates the procedures governing the expert examination, defines the expert's mandate, and provides safeguards for the performance of the expert's duties;
- Recourse to judicial accounting expertise becomes necessary whenever a labour dispute involves complex financial or accounting issues, as the settlement of such disputes may require a technical analysis of accounting documents, accounting records, and accounting data. Such disputes cannot be settled solely on the basis of an abstract legal interpretation without recourse to specialised expertise;
- The added value of judicial accounting expertise lies not merely in performing calculations, but also in analysing the accounting and regulatory basis of financial rights and clarifying the financial implications arising from different interpretations of regulatory texts, thereby assisting the court in understanding the various technical alternatives before delivering its judgment;
- The substance of individual labour disputes is often linked more closely to the interpretation of regulatory texts than to the accuracy of financial calculations, highlighting the importance of the analytical role performed by the judicial accounting expert in linking the regulatory texts governing financial rights with the established accounting facts contained in the case file;
- The judicial accounting expert's report carries considerable probative value because it is based on an objective analysis of official documents, accounting records, and accounting data. Nevertheless, this probative value remains subject to the judge's discretion, as the judge retains the authority to assess the report and to accept or reject its findings in accordance with the law;
- Judicial accounting expertise effectively contributes to narrowing the scope of the dispute between the parties by accurately determining financial entitlements and clarifying the accounting basis for calculating wages, Professional Experience Allowance (P.E.A.), Group Seniority Allowance (G.S.A.), and compensation, thereby supporting the delivery of more accurate and fair judicial decisions.

6.2. Recommendations of the Study

Based on the findings, and in order to enhance the effectiveness of judicial accounting expertise in the settlement of labour disputes of a financial nature, the following recommendations are proposed:

- Supplement the legal and regulatory framework governing judicial accounting expertise by preparing a specialised procedural guide that sets out, in greater detail, the methodology for conducting judicial accounting expert examinations in disputes of a financial nature, thereby achieving a greater degree of standardisation in professional practice amongst judicial accounting experts;

- Require companies to establish clearer internal regulations governing the calculation of wages, Professional Experience Allowance (P.E.A.), Group Seniority Allowance (G.S.A.), and compensation, while avoiding wording that is open to multiple interpretations, thereby reducing disputes arising from different interpretations of regulatory texts;
- Encourage recourse to judicial accounting expertise in labour disputes of a financial nature where legal issues intersect with accounting matters, given its demonstrated ability to narrow the scope of the dispute, determine financial entitlements on objective grounds, and provide a technical basis supporting the delivery of more accurate and equitable judicial decisions;
- Strengthen channels of coordination between the judiciary and professional accounting bodies by establishing training and professional development programmes bringing together judges and judicial accounting experts, with the aim of harmonising conceptual approaches to emerging accounting practices and the components of the wage bill.

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