

Practical Experience Requirements for Initial Professional Competence of Aspiring Accountants in Algeria: A Comparative Study between the Executive Decree 11-393 and IES5

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Abstract :

This study aims at reviewing the practical experience requirements for initial professional competence of aspiring accountants in Algeria in the light of IES5. In so doing, the study makes a comparison between the Executive Decree 11-393, which identifies the methods and conditions of professional internship, and the requirements of IES5. Findings show that the Executive Decree 11-393, issued by the Algerian National Council for Accountancy, is a vital step towards regulating the practical experience. However, it does not fully meet the requirements of IES5. Besides, the study identified the main gaps in the Decree and IES5, namely the short internship (18 months) and the low quality of the work environment in some small accountancy offices. In addition, supervision and monitoring do not ensure a full certification and good training. Regarding documentation, the lack of a common form for the periodical reports and the weak guidance negatively affect the documentation of the gained competences. As for measurement and assessment, despite the convergence between the Decree and the Standard's methods, the lack of clear outputs and exact methods harm the fairness and transparency of assessment.

Keywords : practical experience; professional competence; IES; Executive decree 11-393; IES5.

JEL Classification Codes : M41, M53, J24, I21, K31.

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1. Introduction:

The small and middle-sized companies are considerably expanding in Algeria, increasing the need for more accountants. Amid the digital transformation, the accountants are assigned new tasks and face increasing pressures and risks. Therefore, the national economy needs highly-qualified accountants with a practical experience that fosters their skills. In this regard, the International Accounting Educational Standards Board issued IES5, titled “Initial Professional Development- Practical Experience”, and the Algerian National Council for Accountancy issued Executive Decree 11-393, which identifies the methods and conditions of professional internship and of receiving and paying the chartered accountants, auditors, and certified accountants.

Based on what was said, this study aims at answering the question that says, “To what extent do the professional internship requirements mentioned in the Executive Decree 11-393 meet the practical experience requirements introduced by IES5?” From this question, sub-questions arise, as follows:

- To what extent do the professional internship requirements mentioned in the Executive Decree 11-393 meet the requirements of the duration and content of the practical experience introduced by IES5?
- To what extent do the professional internship requirements mentioned in the Executive Decree 11-393 meet the requirements of supervising and monitoring the practical experience introduced by IES5?
- To what extent do the professional internship requirements mentioned in the Executive Decree 11-393 meet the requirements of documenting the practical experience introduced by IES5?
- To what extent do the professional internship requirements mentioned in the Executive Decree 11-393 meet the requirements of measuring and assessing the practical experience introduced by IES5?

1.1.The study hypotheses:

- The professional internship requirements mentioned in the Executive Decree 11-393 meet the requirements of the duration and content of practical experience introduced by IES5 regarding form and content.
- The professional internship requirements mentioned in the Executive Decree 11-393 meet the requirements of supervising and monitoring the practical experience introduced by IES5 regarding the certification of the supervisor and the mentor.
- The professional internship requirements mentioned in the Executive Decree 11-393 meet the requirements of documenting the practical experience introduced by IES5 regarding form and content.
- The professional internship requirements mentioned in the Executive Decree 11-393 meet the requirements of measuring and assessing the practical experience introduced by IES5 regarding methods and results.

1.2.Aims of the study:

- Identifying the requirements of the practical experience to develop the initial professional competence of the aspiring accountants in Algeria based on IES5.
- Shedding light on the requirements of professional internship according to the Executive Decree 11-393.
- Shedding light on the requirements of practical experience according to IES5.
- Comparing and contrasting the professional internship requirements mentioned in the Executive Decree 11-393 and the requirements of practical experience introduced by IES5.

1.3.Methodology and approach:

The study uses the descriptive method to cover the Executive Decree 11-393, which identifies the methods and conditions of professional internship and of receiving and paying the chartered accountants, auditors, and certified accountants. In addition, it uses the comparative method to find out the extent to which the Decree meets the requirements of IES5. The study is divided into 04 sections. The first focuses on the importance of practical experience in achieving the aspiring accountants' professional competence, the second is about the requirements of the practical experience according to the Executive Decree 11-393, the third revolves around the requirements of the practical experience according to IES5, and the last compares the requirements of the Executive Decree 11-393 and of IES5.

2. The Importance of Practical Experience for Aspiring Accountants' Professional Competence:

The practical experience is crucial for developing the professional skills of accountants. It comes from general education, professional accountancy programs, and workplace activities (Al-Shuwaiman, 2021, p. 22). According to IAESB, the practical experience grants aspiring accountants more technical and practical knowledge to become competent accountants. Accountancy job applicants must show their practical experience, academic studies, and professional qualifications (Al Frijat & Al-Hajaia, 2021, p. 64). Usually, the practical experience highly develops professional skills more than the university studies. Therefore, it is highly appreciated and considered when applying for legal accountancy jobs (Lansdell, Marx, & Mohammadali-Haji, 2019, p. 117). In this context, the professional accounting organizations, such as the American Institute for Certified Public Accountants and the Association of Chartered Certified Accountants recognize the professional skills as personal skills. Besides, audit and accountancy companies highly appreciate and valorize the professional skills because they help the accountants reach higher positions (Morshed, 2022, p. 49).

3. The Requirements of Practical Experience according to the Executive Decree 11-393:

The National Council for Accountancy provides that aspiring accountants should gain a good practical experience from the professional internship to exercise accountancy in the future. The decree sets the following requirements to prove practical experience:

3.1. Duration of internship:

To become a certified accountant, Article 10 of the Decree conditions an internship of 18 months in a certified accountancy company or office, listed at least for 2 years in the National Organization for Certified Accountants. The duration may be extended based on the decision of the training committee (Executive Decree No. 11-393, 2011, p. 18). In addition, Article 18 states that, at the end of internship and assessment, the National Council for Accountancy may decide a new 01-year internship to develop the professional and technical knowledge of interns (Ibid. 20).

3.2. The content of internship:

Article 13 of the Decree provides that the interns should respect many obligations for a successful internship, namely (Ibid. 19):

- Improving and updating the technical knowledge and enriching the general culture.
- Issuing semestrial reports showing the nature and advance rate of internship.
- Showing good conduct and abiding by the disciplinary rules.
- Respecting all the legal appointments, including the periodical meetings and the study days organized by the supervisor.
- Complying with the rules and regulations that govern the job.

3.3. Supervision of the internship:

Article 07 provides that the internship is supervised by a professional (chartered accountant or certified accountant), listed at least for 2 years in the National Order of Chartered Accountants or in the National Organization for Certified Accountants, or an accountancy company or office. In this

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context, Article 78 of Law 10-01 obliges the professionals to accept, within the available means, the interns sent by the National Council for Accountancy, ensure practical training, underwrite a job contract for the internship duration, allocate a monthly wage to the interns, and insure them during the internship (Law No. 10-01, 2010, p. 12). Besides, Article 06 of the Executive Decree 11-393 provides that each supervisor supervises 05 interns and:

- Takes full charge of internship.
- Ensures optimal training.
- Supervises, guides, and supports the intern with intellectual efforts and raises his awareness about his professional commitments.
- Helps the intern participate in all training sessions, including the meetings held by the supervisor (Executive Decree No. 11-393, 2011, p. 19).

In addition Article 20 provides that the supervisor must pay for the intern according to the applicable methods issued by the Minister of Finance.

3.4. Monitoring the internship:

Article 11 of the Executive Decree provides for appointing a professional (chartered accountant, auditor, or certified accountant), listed at least for 2 years in the National Order of Chartered Accountants or the National Organization for Certified Accountants, to monitor 10 interns per year (Ibid.). Besides, Article 15 states that the mentor must have no relation or partnership with the supervisor, and that he must monitor the intern's professional commitment, the nature and quality of achievements, the semestrial reports, and the content, methods, and value of professional training (Ibid.). Article 16 assigns the internship mentor with:

- Ensuring assistance and guidance to the intern to overcome the potential pedagogical difficulties.
- Providing advice and remarks to the intern on the internship, the content of training, and the achievements of the past semester.
- Assessing the intern's semestrial reports, preparing a comprehensive report to the training committee, and suggesting validating the internship or extending it if needed.
- Scheduling and notifying the interns about periodical meetings one month before; these meetings may turn into study days.

3.5. Documenting the internship:

Article 14 provides that the aspiring accountant periodically documents his achieved practical experience through a documentary report in the month following each semester. The report is ratified by the supervisor and validated by the mentor, showing the nature and extent of works achieved in the semester. It is sent to the training committee at the National Council for Accountancy. The report contains (Ibid.):

- A chapter on the tasks achieved in the internship place during the past semester.
- A chapter on the research topic, chosen in agreement with the supervisor.

In addition, the report is accompanied by a certificate of participation in the training held by the national assemblies, orders, chambers, or organizations.

3.6. Measuring the internship:

Article 16 obliges the training committee to measure the applicable experience gained during internship by assessing the semestrial internship reports. Thus, the committee measures the performance and practical competence gained by the intern, and assesses the research topics included in the semestrial reports to validate or extend the internship.

3.7. Assessing the internship:

The National Council for Accountancy assesses the internship by examining the intern's compliance with his commitments and the reports and research topics. In addition, Article 18 assigns the National Council for Accountancy with (Ibid., p. 20):

- Granting an internship certificate.
- Refusing to grant an internship certificate due to misconduct and insufficient gained knowledge.
- Extending the internship for another year to foster the technical and professional knowledge.

4. The Requirements of Practical Experience According to IES5:

The Standard aims at fostering the skills of accountancy students through integrating the theoretical and practical aspects in their education. Besides, it aims at advancing their practical experiences through direct contact with the accountancy nature and work conditions, and at showing their relations with other disciplines. The Standard insists on preparing students to exercise their professional tasks in the work environment, and requires a sufficient understanding of this environment to ensure their success and meet the audience expectations (Mohammed & Mahmoud, 2020, p. 5). According to this standard, the practical experience requirements are:

4.1. Duration:

IAESB recommends that the duration of the practical experience is sufficient to enable the aspiring professional accountants to demonstrate that they have gained the (a) technical competence, (b) professional skills, (c) professional values, ethics, and attitudes necessary for performing a role of a professional accountant. The duration may differ according to the preferred approach to measure practical experience. For organizations that measure the practical experience based on internship hours, the internship should be at least 03 years, as preferred by many member bodies of the International Federation of Accountants IFAC, or 02 years with a master degree in accountancy or a relevant discipline, or mixed 05 years of education and sufficient practical experience (IAESB, 2015).

4.2. Content:

IES5 requires the aspiring accountant to gain the sufficient practical experience to play a role of future accountant. The experience shows his mastery of the gained professional experience, namely the technical competence, the professional skills, and the professional values, ethics, and attitudes necessary for performing a role of a professional accountant (IAESB, 2015). The practical experience should cover the following competences:

4.2.1 Technical competence:

It is defined as the ability to apply the educational outputs gained in theoretical training. These outputs are divided into three educational fields. The first is about the accounting knowledge and relevant concepts (financial accountancy, reporting, administrative accountancy, finance and financial administration, taxes, audit, governance, risk management, and internal controls). The second revolves around the knowledge about the company environment (commercial systems and laws, regulatory and commercial environment, economics, and business strategy and management). The third is about information techniques (use of accounting programs and information technology) (Foudili & Bahlouli, 2021, p. 228).

4.2.2 The professional skills:

This is about the mastery of the intellectual skills, interrelations, communication, personal skills, and organizational skills.

4.2.3 Professional ethics, values, and attitudes:

This aims at empowering the aspiring accountant to show the ethics and values of the job in reality. In addition, IES5 recommends that the professional organizations have to provide real work

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environments that ensure that the aspiring accountant applies all his theoretical knowledge gained from the education programs, and have personal features that help deal seriously and manage relations and communication in the workplace. Finally, the aspiring accountant must learn the management of the ethical situations and show professional behaviors to reflect readiness for the job.

4.3. Supervising and monitoring the practical experience:

Supervising the practical experience ensures its quality and monitors the advance of the intern in achieving the professional requirements. If the advance does not meet the requirements, the supervisor must identify the causes and set measures to allow achieving the required competence. The process of monitoring aims at making sure the intern develops his professional competence. In his regard, IES5 states that (IAESB, 2015):

- The practical experience supervisor is a professional accountant who is responsible for guiding, supervising, and assisting aspiring professional accountants in acquiring sufficient practical experience.
- Practical experience supervisors represent an important link between aspiring professional accountants and IFAC member organizations.
- They may be responsible for planning the practical experience period and providing guidance to aspiring professional accountants.
- In some environments, practical experience supervisors may also provide mentoring support to aspiring professional accountants.
- IFAC member organizations may provide training for practical experience supervisors, and put in place both assistance and quality control programs.
- Practical experience supervisors may be assisted in performing the monitoring function by others, some of whom may not be professional accountants.
- The practical experience supervisor sends written reports to IFAC member organizations to assess the practical experience.
- IFAC member organizations shall require that the practical experience supervisor undertake a periodic review of the records of practical experience of aspiring professional accountants.

4.4. Documenting the practical experience:

IFAC member organizations shall require that practical experience of aspiring professional accountants is recorded in a consistent form prescribed by IFAC member organizations, or where applicable, a regulatory organization, and is supported by verifiable evidence. Verifiable evidence is evidence that is objective, and capable of being proven and retained electronically or in writing. In addition, the Standard refers to the record of achieved works, which allows the professional organizations to assess the aspiring accountant, the tasks performed, and the time spent. In addition, the record may include a documentation of the competences developed thanks to these tasks (IAESB, 2015).

4.5. Measuring the practical experience:

IFAC member organizations shall establish appropriate assessment activities to assess that sufficient practical experience has been completed using three methods (IAESB, 2015):

4.5.1. Output-based approach:

It concentrates on measuring the development and maintenance of competence achieved through learning, rather than measuring the various learning activities completed. The aspiring professional accountants must prove gaining practical experience with performance measures, including:

- Measurement of learning outcomes achieved in accordance with a competence map;

- Reviews of a research project or reflective essay on the works achieved compared to the competence map.

4.5.2. Input-based approach:

Input-based approaches traditionally have served as a proxy for measuring development and maintenance of competence because of the ease of measurement and verification. Input based approaches have limitations, for example, they do not always measure the learning outcomes or competence developed. Traditionally, they are based on time; such as hours spend on activities, or total duration (days, months, or years) of practical experience. Evidence that could be used for measurement in an input-based approach includes attendance records, time sheets, work diaries, and work log or journal. IFAC member organizations may consider the structure and relevance of completed education programs, which include the practical experience within their outcomes. In addition, IFAC member organizations may reduce the practical experience component when the aspiring accountant accomplishes an accounting education program, such as reducing the internship duration to 02 years instead of 03 for master degree holders.

4.5.3 Combination approach:

IFAC member organizations may develop approaches that combine different elements of the input and output-based approaches, taking into account the public interest that includes awareness about the local environment, the audience expectations, and any other regulatory requirements. In addition, it is necessary to consider the needs of the aspiring accountants including roles' understanding after completion of initial professional competence. Besides the needs of employer, such as effectiveness and efficient, should be taken into account, be the employer part of the industrial, government, or public sectors. Finally, IFAC member organizations must consider their own needs, including the regulatory needs, efficiency, and cost reduction.

4.6 Assessing the practical experience:

IFAC member organizations may adopt different activities to assess the sufficiency of gained practical experience. These activities may include assessment of the work environment, as shown in IESs, such as IES2 on the advance of the technical competence, IES3 on the professional skills, and IES4 on the professional ethics, values and attitudes.

Steps that member bodies can take to ensure the achievement of appropriate experience include:

- Clearly identifying the learning outcomes to reduce vagueness and increase assessment credibility and reliability.
- Training the workplace reviewer to foster coordination and ensure justice between aspiring accountants.
- Simulating work to provide sufficient, fair, and reliable assessment of the gained professional skills.
- Discussing and facilitating solving the ethical problems by tackling the ethical problems that may arise in the work environment.
- Reviewing the process of ethical decision making and reviewing performance and assessments.
- Establishing a monitoring system, normally on a sampling basis, that provides for monitoring and reporting of the practical experience obtained.
- Providing detailed written guidance for employers, mentors, and trainees regarding the program of practical experience and their roles and responsibilities.
- Establishing a mechanism for approving employers as suitable for providing the appropriate experience for trainees.
- Assessing and approving the practical experience environment before commencement of experience. (For example, the nature and scope of practical experience and the training arrangements of employers need to be reviewed to ensure that trainees would receive proper direction, supervision, mentoring, counseling, and assessment).

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- Assessing, prior to membership, the practical experience gained on the basis of written submissions possibly supported by oral submissions made by trainees appropriately supported.
- Providing feedback to trainees and certifying when competences have been achieved.
- Monitoring employers and mentors previously approved. The review may advise on areas that need improvement or may recommend that approval be withdrawn if conditions have changed to the extent that relevant experience criteria are not being met.
- Establishing a system of periodic reporting to cover changes, if any, in the nature, scope, and content of the trainees' practical experience if it is impractical to visit all approved employers.
- Undertaking a periodic study of the competences required by professional accountants to help ensure that the practical experience gained is relevant and appropriate.

5. Comparison of the Requirements of the Executive Decree 11-393 and the Requirements of IES5:

The Executive decree 11-393 identifies the methods and conditions of professional internship of aspiring accountants and IES5 sets the requirements of initial competence. The Executive Decree uses the expression "professional internship", which refers to a compulsory legal period that aims at preparing aspiring accountants to work, while IES5 uses the expression "practical experience" to designate a wider concept, which covers a set of professional experiences that equip the learner with technical competences and ethical and professional skills. The two expressions are convergent in meaning because they refer to a practical learning in the work environment; however, they differ in criteria and laws. Despite this, we shall treat them equally to compare the requirements of professional internship and of practical experience regarding duration, content, supervision, monitoring, documentation, measurement, and assessment. Besides, we shall focus on, and analyze, the main gaps.

5.1 Comparative analysis regarding the practical experience duration and content:

Table 01 shows the requirements of the professional internship and the practical experience duration and content, in addition to their similarities and differences.

Table 1: Comparison between the Executive Decree 11-393 and IES5 regarding practical experience content and duration

Item	Executive decree 11-393	IES5	Similarities	Differences
Duration	18 months that may be extended to extra 12 months if necessary, or if the assessment is negative	Usually 03 years, or 02 years if the aspiring accountant has a master degree in accountancy	Both require a minimum period of practical experience	IES5 is more flexible, recognizes the pre-training, and allows for a 12 months reduction, while the Executive Decree considers neither the prior experience nor the specialized higher education
Aim	Ensuring the aspiring accountant's exposure to professional reality and training on the different accounting aspects	Ensuring the aspiring accountant gains the technical, ethical, and professional competences in a real work environment	Both aim at matching theory with practice	IES5 matches the duration with the outputs (competences) while the decree matches it with time only
Content	Undetailed and generally describes the technical knowledge and commitment to laws and ethics	Very detailed and covers the technical competences, the professional skills, and the ethics,	Both focus on the diverse exposure to the accounting tasks	IES5 provides a clear detailed framework of competences while the Decree lacks the qualitative and quantitative identification

		values, attitudes	and		
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Source: by the authors based on the Executive Decree 11-393 and IES5

The table partially confirms hypothesis 01, which revolves around the compatibility of the Decree's requirements of the professional internship's duration and content with IES5's requirements of the practical experience's duration and content. In this regard, the duration of internship in Algeria is only formally in line with that of IES5; i.e., both condition a minimum, but different, periods, reflecting a limited compatibility. Thus, it is necessary to review the internship duration in Algeria to suit IES5. Besides, the practical experience duration and the higher degrees should be valorized and considered before the aspiring accountant starts the internship to reduce the duration of internship. In sum, the content of practical experience according to the Executive Decree 11-393 is in line with the requirements of IES5, but the decree should deepen and detail the knowledge and set criteria to choose the work environment, including the accounting offices that can provide a detailed content to the interns.

5.2 Comparative analysis regarding the practical experience control and supervision:

Table 02 shows the Decree's main requirements of supervising and monitoring the professional internship and IES5's main requirements of supervising and monitoring practical experience, in addition to their similarities and differences.

Table 2: Comparison between the Executive Decree 11-393 and IES5 regarding practical experience supervision and monitoring

Item	Executive decree 11-393	IES5	Similarities	Differences
Nature of the supervisor	Accounting office or company listed in the National Organization for Accredited Accountants or the National Order for Chartered Experts	Professional Accountant listed in IFAC member organizations, preferably with a recognized professional competence	Both require that the supervisor is professional and accredited	IES5 links certification to actual competence, not to years of practice, unlike the Decree
Choice of the supervisor	Appointed by the National Council for Accountancy	Suggested by IFAC member organizations based on internal conditions	Both require appointing the supervisor by an official party	The Decree requires an official appointment while IES5 allows more flexibility for the organizations in determining the conditions
Qualifications of the supervisor	Listed for 2 years, without requirement of any training qualifications or professional diversity	Requires experience, professional competence, and undergoing supervision training	Both focus on the basic professional qualifications	IES5 insists on supervisors' training, while the Decree does not require it at all
Training of the supervisor	Unmentioned	Recommends training the supervisors to ensure quality training	-	Clear gap in certifying the supervisors
tasks of the supervisor	Monitoring and providing sufficient training to the intern and making semestrial reports	Monitoring the aspiring accountant, reviewing works, verifying evidence, making periodical assessment reports, and integrating other professionals when needed	Both oblige the supervisor to monitor and supervise the aspiring accountant	IES5 widens the tasks to include documenting and reviewing the competences based on measurable criteria
Monitoring the internship	Exercised by an independent accounting office, listed for 2 years	Exercised by IFAC member organizations through the supervisor's reports, or through internal auditors	Both require an independent monitoring	IES5 bases monitoring on competences' assessment while the decree bases it on periodical reports only
Nature of monitoring	Formal monitoring, semestrial review of reports, and notifying the	Qualitative control that includes reviewing the outputs and making sure of	Both require an official monitoring	IES5 focus on outputs while the Decree focuses on the duration and

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	National Council for Accountancy about validating or extending internship	gaining competences		frequency of reports
Integrating other professionals in supervision	Unmentioned	Possible and does not require the other professionals to be professional accountants; however, they must be supervised by the main professional	-	IES5 is more flexible in distributing supervision tasks

Source: by the authors based on the Executive decree 11-393 and IES5

The table partially confirms hypothesis 02, which revolves around the compatibility of the Decree's requirements of supervising and monitoring the professional internship with IES5's requirements of supervising and monitoring the practical experience. In this regard, we found out that the Decree does not require any supervision from a qualified professional on the internship, does not identify specific criteria to certify the accounting office for supervision (except the number of years), and does not support the supervisors with training programs to guide the intern.

5.3 Comparative Analysis Regarding the Practical Experience Documentation:

Table 03 shows the Decree's main requirements for documenting the professional internship and IES5's main requirements for documenting the practical experience, in addition to their similarities and differences.

Table 3: Comparison between the Executive Decree 11-393 and IES5 regarding practical experience documentation

Item	Executive decree 11-393	IES5	Similarities	Differences
Required documents	Detailed semestrial reports showing the tasks achieved+ the research topic validated by the supervisor and mentor	Record including the achieved works, gained competences, time of achievement, and periodical assessment by the supervisor	Both require periodical documents that document the practical experience	IES5 requires a unified record of the competences while the Decree does not require a unified form
Documentation model	No unified official model	Recommends a verifiable unified model recognized by IFAC member organizations	Documentation aims at evidencing the practical achievements	IES5 is more exact and organized regarding form and content
Documents' content	The tasks achieved in the semester+ the research topic determined with the supervisor	The tasks details, the competences, the time periods, and the supervisor's assessments	Both focus on gained competences and diversity of tasks	The Decree does not tackle the research topics and experience fields that must be covered
The roles of the supervisor and the mentor	The supervisor ratifies the reports and an independent monitoring party controls its content	Direct supervision and documented assessments, and the record is validated by the supervisor	The supervisor validates the internship documents	IES5 grants the supervisor a more comprehensive role in the periodical assessment and feedback
Verification	The reports are verified through validation and reviews of the supervisor and mentor	The evidences must be verifiable and document the actually achieved tasks	Both aim at the credibility of documents	IES5 insists on the material evidences while the Decree relies on the reports without need for supporting evidences
Final assessment	Made by the National Council for Accountancy based on the reports and	The supervisor reports+ the aspiring accountant's record+	Periodical reports recognized by a supervision	IES5 recommends building assessment on competences, not

	remarks of the supervisor and mentor	final assessment of IFAC member organizations	organization	the duration or reports
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Source: by the authors based on the Executive decree 11-393 and IES5

The table confirms hypothesis 03, which states that the professional internship requirements mentioned in the Executive Decree 11-393 meet the requirements of documenting the practical experience introduced by IES5 regarding form and content. However, we suggest introducing a unified form for the compulsory semestrial reports, identifying the main research topics and axes that must be tackled by the aspiring accountant, establishing an electronic internship record that documents the practical experience and all the gained competences, and assigning the National Council for Accountancy with assessment, taking into account the views of the supervisor and the mentor.

5.4 Comparative analysis regarding the practical experience measurement and assessment:

Table 04 shows the Decree's main requirements for measuring and assessing the professional internship and IES5's main requirements for measuring and assessing the practical experience, in addition to their similarities and differences.

Table 4: Comparison between the Executive Decree 11-393 and IES5 regarding practical experience measurement and assessment

Item	Executive decree 11-393	IES5	Similarities	Differences
Assessment approach	Combination approach (measurement of performance+ reports outputs+ the opinion of the supervisor and the mentor)	Recommends a combination approach that measures the performance, outputs, and gained competences	Both use combination approach	IES5 builds assessment on a clear competence map while the decree does not clearly identity the outputs
Assessing parties	Training committee of the National Council for Accountancy+ supervisor+ mentor	The main supervisor of the internship+ IFAC member organizations	More than one monitoring party	The Decree does not impose a clear coordination or common criteria between the three parties, what leads to variance in assessments
Assessment criteria	Assessing the general performance, discipline, semestrial reports, research topics, and mentor's remarks	Gaining competences (Technical, professional, and ethical), quality of performance, achievement of training goals, and the supervisor's periodical assessment	Both consider performance and competences	The Decree lacks a clear competence map to exactly assess what was gained
Measurement tools	Semestrial reports+ the view of the mentor+ the research summary	The aspiring accountant's achievement record (certified)+ periodical assessments+ interviews	Periodical assessment tools	IES5 uses more exact and detailed measurement tools, including regular reviews, and directly matches the competences with the outputs
Assessed outputs	Undefined and need personal interpretations of the results	Predefined outputs in the form of professional, technical, and ethical competences	The aim is the verify the quality of practical training	The lack of a clear identification of outputs in the decree negatively affects the assessment's efficiency and transparency
Fair evaluation	Unguaranteed due to lack of common benchmark	Recommends training the supervisors and providing benchmarks to ensure justice and equality between aspiring accountants	Both target justice between aspiring accountants	IES5 recommends training supervisors and coordinating and unifying the assessment tools, unlike the Decree.

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Final decision	The National Council certifies or withdraws internship certificate based on conduct, regularity of work, and sufficiency of knowledge	IFAC member organizations objectively assess the achievement of required competences based on a clear map	The final decision is subject to a centralized professional body	IES5 certifies the internship with the achievement of given competences, not with general estimations about the sufficiency of knowledge and conduct
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Source: by the authors based on the Executive decree 11-393 and IES5

The table disconfirms hypothesis 04, which states that the professional internship requirements mentioned in the Executive Decree 11-393 meet the requirements of measuring and assessing the practical experience introduced by IES5 regarding methods and results. In this regard, we notice a deficit in achieving the main requirements of IES5. Therefore, the National Council for Accountancy in Algeria should introduce an integrated assessment system that allows for a comprehensive and exact assessment of the achievements of the aspiring accountants, and build assessment on a map of competences and outputs. In addition, the supervisors and mentors should be trained to foster coordination and fair assessment of the aspiring accountants.

6. Conclusion :

On the basis of the current study, the National Council for Accountancy has made huge efforts to regulate and advance the practical experience by the Executive Decree 11-393. However, we still find some gaps and variance from the requirements of IES5 that should be overcome. In this regard, the study sheds light on the main differences between the Decree and IES5 regarding the practical experience's duration, content, supervisor, monitoring, documentation, measurement, and assessment. The study's findings show that:

- Exercising accountancy in Algeria requires a professional internship, as provided by IES5. However, the internship period is 18 months, which is completely insufficient and does not meet all the target goals. Therefore, the Decree partially meets the requirements of IES5 regarding the duration.
- The content of the practical experience according to the Decree meets the requirements of IES5. However, the problem remains in the work environment that hosts the internship in Algeria because some offices are small and cannot focus on all the required competences.
- The professional internship in Algeria is supervised and monitored by two different professionals who must be listed for 02 years at least. This duration does not necessarily certify the office to provide the sufficient practical experience. Besides, the lack of supervisors' and mentors' training may hinder the achievement of practical experience goals. Thus, the decree partially meets the requirements of IES5 regarding supervision and monitoring.
- The lack of unified models for the aspiring accountants' semestrial reports and the undefined contents and research topics as recommended by IES5 create a gap between the Decree and the Standard; however, we generally notice an agreement regarding documentation.
- The gained practical experience is assessed with similar methods. However, not setting clear defined outputs by the National Council for Accountancy hinders assessment and negatively affects transparency and fairness. However, we find a partial agreement between the decree and IES5 regarding assessment and measurement.

Based on these findings, and after discovering and analyzing the gaps between the requirements of practical experience introduced by the Decree and those introduced by IES5, we recommend:

- It is necessary to review the duration of the professional internship to suit the requirements of IES5, and to valorize the practical experience and degrees before the start of the legal internship to reduce its duration.
- The Algerian law must deepen and detail the target competences, and set clear criteria to choose the accounting offices that can provide comprehensive content to the aspiring accountants.
- It is necessary to identify clear criteria to certify the accounting offices to supervise internship far from the years of registration or existence. Besides, it is necessary to consider the diversity of tasks in the office and the ability to provide sufficient training. In addition, the supervisors must be equipped with training programs to guide the aspiring accountants.
- The National Council for Accountancy should set unified models for the compulsory semestrial reports and identify the main axes for research topics. In addition, it should introduce an electronic record for internship to document the practical experience and all the gained competences. The record must be controlled and validated by the supervisor and mentor. Moreover, the Council should make assessments, taking into account the opinions of the mentor and the supervisor.
- The National Council for Accountancy should set an integrated assessment system to allow for a comprehensive and exact assessment of the aspiring accountant's achievements, and identify the target outputs. Furthermore, the mentors and supervisors should be trained to foster coordination and fair assessment of aspiring accountants.

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