



Prospects of the Accounting Profession in Algeria

Bellal Abdelhalim^{1*}

¹ECOFIMA Laboratory, University of 20 August 1955 Skikda (Algeria), a.bellal@univ-skikda.dz

* Bellal Abdelhalim

Received: 03/10/2024

Accepted: 13/10/2024

Published: 21/10/2024

Abstract:

The purpose of this article is to shed light on Algeria's accounting industry, focusing on the challenges and issues faced by professionals in the field. The investigation concluded that no legislation has adequately supported the profession, advanced the field, or addressed the concerns of practitioners. To further explore these difficulties, we conducted an online survey and complemented this study with field research involving several accounting and audit firms.

Keywords: Law 10/01; Accounting Council; Regulation of The Profession.

JEL classification:M41,M42,K22.

أفاق مهنة المحاسبة في الجزائر

بلال عبد الحليم^{*1}

¹مخبر الاقتصاد المالية وإدارة الأعمال، جامعة سكيكدة (الجزائر)، البريد الإلكتروني: a.bellal@univ-skikda.dz

* مؤلف مراسل

تاريخ النشر: 2024/10/21	تاريخ القبول: 2024/10/13	تاريخ الاستلام: 2024/10/03
-------------------------	--------------------------	----------------------------

ملخص:

يهدف هذا المقال إلى تسليط الضوء على مهنة المحاسبة في الجزائر في ظل الصعوبات والمشاكل التي يعاني منها المهنيين وخلصت الدراسة بأن جميع القوانين لم تنصف المهنة، ولم تساهم في الارتقاء بها ولم تقضي على المشاكل التي يعاني منها المهنيين، وللوقوف على هذه المشاكل دعمنا مقالنا هذا بدراسة ميدانية لبعض مكاتب ممارسة مهنة المحاسبة ومحافظة الحسابات وذلك عن طريق إجراء استبيان إلكتروني.

الكلمات المفتاحية: القانون 01/10، مجلس المحاسبة، تنظيم المهنة

تصنيف (JEL): M41, M42, K22.

1. Introduction

Algeria's accounting industry has undergone several advancements. The profession was regulated by Law 08/91 from 1991 to 2010, and since 2010, Law 10/01 has been in effect. During this period, the National Accounting Plan was replaced by the Financial Accounting System, introducing numerous challenges for accountants, as well as for those managing and establishing their practices.

1.1 Study problem

Based on the above, the following main problem can be posed:

Have the accounting and legal reforms contributed to the advancement of the profession in Algeria?

This issue encompasses the subsequent sub-questions:

- To what degree have the regulations governing the profession facilitated its reform?
- Have the regulations governing the profession succeeded in alleviating the challenges encountered by practitioners?

1.2 Study Hypotheses

- The rules governing the profession have not facilitated its progress and have restricted it to statutory constraints.
- The regulations that govern the profession have been effective in mitigating the challenges that professionals encounter.

1.3 Study Objectives

This research intends to investigate the following aspects:

- Define the duties of the National Accounting Council..
- Increase the duties of the chartered accountant, the auditor, and the certified accountant.
- Emphasize the influence of Law 10/01 on the profession's development.
- Identify the actual challenges encountered by experts.

1.4 Study Significance

The significance of this research is derived from the following:

- This study investigates a profession that is among the utmost crucial and impactful inside the economic system.
- It seeks to examine the National Accounting Council and the three professional organizations.
- It underscores the professional's role as an economic associate and the obstacles they encounter.

2. National Accounting Council (CNC)

The profession of certified public accountant is the subject of Article 04 of Law 10-01, which was issued on June 29, 2010, chartered accountant, and auditor, created the National Accounting Council. According to the article: "The organization and supervision of the accounting professions, as well as accounting standards and accreditation, are handled by the National Accounting Council, which was founded under the Minister of Finance's jurisdiction." (Law 01-10, 2010, p. 04).

The council's responsibilities include the following:

- Collecting and utilizing all information and documents related to accounting and its teaching.
- Conducting or facilitating studies and analyses related to the development and use of accounting tools and procedures.
- Proposing all measures aimed at standardizing accounting practices.
- Reviewing all draft legal texts related to accounting, providing opinions, and making recommendations.
- Contributing to the development of training systems and programs, and improving proficiency in the accounting field.
- Monitoring and ensuring quality control concerning the development of accounting techniques and international auditing standards.
- Following the evolution of methodologies, systems, and tools related to accounting at the international level.
- Organizing all events and conferences within its scope of authority (Executive Decree 24-11, 2011, p. 05).
- The National Accounting Council is composed of:
 - Committee on Accounting Practices and Professional Care
 - Accreditation Committee
 - Training Committee
 - Disciplinary and Arbitration Committee
 - Quality Control Committee (Executive Decree 24-11, 2011, p. 07).

3. National Council of the National Order of Chartered Accountants (CN-ONEC)

This assembly was founded by (Executive Decree 25-11, 2011), which seeks to delineate the membership of the National Council of the National Order of Chartered Accountants, its powers, and its operating rules. Its responsibilities include:

- Managing and overseeing the movable and immovable assets of the National Order of Chartered Accountants.
- Closing the annual accounts at the end of each financial year and presenting them at the annual general assembly, accompanied by a report on the execution of the year's budget and the proposed budget for the following financial year.

- Collecting professional membership fees as determined by the general assembly.
- Ensuring the dissemination, publication, and distribution of the results of studies related to the profession's domain.
- Organizing training seminars related to the interests of the profession.
- Joining any regional or international organization representing the profession with the authorization of the Minister of Finance.
- Representing the National Order of Chartered Accountants in international equivalent organizations.
- Drafting the internal regulations of the National Order of Chartered Accountants (Executive Decree 25-11, 2011, p. 08).

4. National Council of the National Chamber of Auditors (CNCC)

This assembly was founded by (Executive Decree 26-11, 2011), which intends to specify the National Council of the National Chamber of Auditors' membership, its powers, and its operating rules. Its responsibilities include:

- Managing and overseeing the movable and immovable assets of the National Chamber of Auditors.
- Closing the annual accounts at the end of each financial year and presenting them at the annual general assembly, accompanied by a report on the execution of the year's budget and the proposed budget for the following financial year.
- Collecting professional membership fees as determined by the general assembly.
- Ensuring the dissemination, publication, and distribution of the results of studies related to the profession's domain.
- Organizing training seminars related to the interests of the profession.
- Joining any regional or international organization representing the profession with the authorization of the Minister of Finance.
- Representing the National Chamber of Auditors in international equivalent organizations.
- Drafting the internal regulations of the National Chamber of Auditors (Executive Decree 26-11, 2011, p. 11).

5. National Council of the National Organization of Certified Accountants (ONCA)

This entity was founded by (Executive Decree 27-11, 2011), which seeks to delineate the membership of the National Council of the National Organization of Certified Accountants, its powers, and its operating rules. Its responsibilities include:

- Managing and overseeing the movable and immovable assets of the National Organization of Certified Accountants.

- Finalizing the annual accounts at the conclusion of each financial year and presenting them before the annual general assembly, accompanied by a report on the execution of the year's budget and the proposed budget for the following financial year.
- Collecting professional membership fees as determined by the general assembly.
- Ensuring the dissemination, publication, and distribution of the results of studies related to the profession's domain.
- Organizing training seminars related to the interests of the profession.
- Joining any regional or international organization representing the profession with the authorization of the Minister of Finance.
- Representing the National Organization of Certified Accountants in international equivalent organizations.
- Drafting the internal regulations of the National Organization of Certified Accountants (Executive Decree 27-11, 2011, p. 14).

6. Study Tool

In this study, we developed an electronic questionnaire targeting accounting professionals in Algeria. The objective was to gather insights from both academic and professional specialists on various topics within the field. The questionnaire was distributed to a sample of the study population to collect research data. The survey included a series of questions, and the collected data was compiled, categorized, and analyzed using Excel and the statistical software SPSS 25.

7. Study Population

In selecting the target group, we set a primary condition of academic and practical qualifications. It was essential that the respondents hold an academic qualification in accounting, whether holding a PhD, Master's, Bachelor's, or Baccalaureate degree, or possessing a professional certification such as Certified Accountant, Auditor, Chartered Accountant, or Company Accountant. Additionally, professional experience was classified based on years of service, segmented into classifications: under 5 years, 5 to 10 years, 10 to 15 years, and above 15 years.

Four groups used as representations of the research population:

- The first category: Academics (university professors, vocational training instructors, and professional trainees).
- The second category: Certified Accountants.
- The third category: Auditors.
- The fourth category: Chartered Accountants.

8. Analysis and Discussion of Study Results

37 people answered the digital survey that was sent. The research sample consisted of these 37 respondents, as shown by the accompanying figure:

Table 1. Electronically distributed and answered questionnaires

Category	Number of Respondents	Number Approved	Percentage
Professional Certificate	7	7	18.90%
Certified Accountants	2	2	5.40%
Auditors	12	12	32.40%
Chartered Accountants	0	0	0%
Company Accountant	16	16	43.20%
	37	37	100%

Based on table .1, the number of completed questionnaires was 37, Those were all accepted as legitimate for the research in full. Analysis of this sample size is appropriate, particularly in light of other research conducted in the same area. These are the questionnaires whose data were processed, analyzed, and discussed in order to confirm the validity of the survey and the research that was carried out using the statistical software SPSS. We used the Cronbach's Alpha reliability coefficient to make sure the research could accomplish its intended purpose. As it approaches one, the study's coefficient of 0.715 indicates a high degree of measuring instrument dependability. Typically, the coefficient ranges from zero to one; a value closer to one indicates more reliability and accuracy of the research instrument.

Table 2.cronbach's alpha coefficient

N of items	Cronbach's alpha
37	0.72

Source: Prepared by the researcher, extracted from SPSS program.

9. Statistical Methods Used in Data Analysis and Their Measures

This section elaborates on the various statistical methods employed in the data analysis, along with the measures applied. Descriptive statistics were the primary focus, as it involves systematically using numerical data to derive factual insights. Descriptive statistics include organizing and summarizing data to facilitate comprehension and analysis. Key statistical measures were applied to this data, particularly measures of central tendency, which summarize the distribution of observations around a central value. The most notable measures of central tendency include the arithmetic mean, median, and mode, which serve as important indicators in data analysis.

9.1 Standard Deviation

The Likert scale, including five levels, was used in the questionnaire's preparation to ascertain the overall inclination of the sample population with respect to every item on the questionnaire. Because of the Likert method's high degree of reliability and validity, simplicity of design, use, and correction, as well as its effectiveness in saving time and effort, it is often used to measure attitudes in scientific research and statistical studies.

Finding the direction of the sample's views is the aim of the numerical value assignment process. By doing these actions, we may utilize the weighted average on the five-point Likert scale:

- In order to get the range, take the highest point on the scale ("5") and subtract the lowest position ("1"). This gives you $(5-1) = 4$.

- The range's extent is determined by dividing the range determined by the figure of levels: $4/5 = 0.8$.
- Incorporating the value 0.8 to the minimum point on the measurement apparatus.

Table 3.weighted average table

Classification	Strongly Agree	Agree	Neutral	Disagree	Strongly Disagree
Grade	1	2	3	4	5
Weighted Average	1.8 / 1	2.8 / 1.8	3.4 / 2.8	4.2 / 3.4	5 / 4.2

Source: Prepared by the researcher using the weighted average calculation method.

10.Discussion of Results

10.1 Demographic Characteristics of the Study Sample

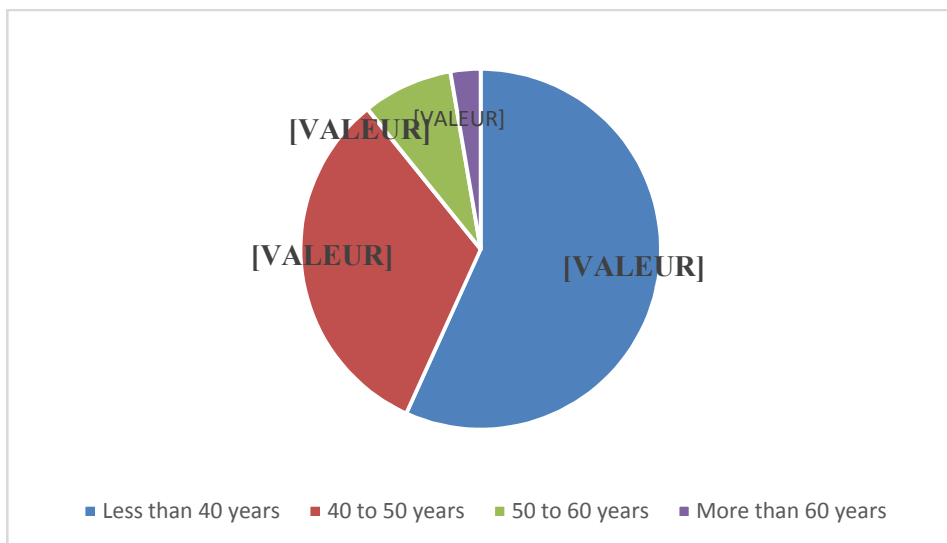
The demographic statistics of the sample under examination are given and examined.

Table 4. Distribution of the sample by age

Age	Frequency	Percentage
Less than 40 years	21	0.568
40 to 50 years	12	0.324
50 to 60 years	3	0.081
More than 60 years	1	0.027

Source: Prepared by the researcher, extracted from SPSS program.

Figure 1. Representation of the sample by age



Source: Prepared by the researcher, extracted from SPSS program.

10.2Distribution of the Sample by Academic Qualification

The research sample's academic backgrounds ranged from academics—university professors with postgraduate degrees like a Master's or PhD—to professionals holding professional certifications, or individuals who have earned a professional qualification in accounting. Additionally, individuals with a Master's or Bachelor's degree are included inside the higher education category.

The findings acquired may be shown in the below table:

Table 5. Representation of the sample by academic qualification.

Academic Qualification	Frequency	Percentage
Doctorate	14	0.378
Master's degree	0	0
Master's	16	0.432
Bachelor's Degree	5	0.135
Baccalaureate	2	0.054

Source: Prepared by the researcher, extracted from SPSS program.

The data shown in Table (05) indicate that the people in the sample possess advanced academic qualifications, embodying a distinguished segment of society. 38.8% of the sample has postgraduate degrees, while 56.7% hold higher education degrees. The remaining 5.4% are represented by those holding a baccalaureate certificate.

10.3 Distribution of the Sample by Job Level

The responding sample includes various categories, such as auditors, certified accountants, company accountants, for individuals with professional credentials, including many regions around the nation. The following table shows the findings that were achieved.:

Table 6. Representation of the sample by job level

Job Level	Frequency	Percentage
Chartered Accountant	0	0
Auditor	12	0.324
Certified Accountant	2	0.054
Company Accountant	16	0.432
Professional Certificate	7	0.189
Total	37	1

Source: Prepared by the researcher, extracted from SPSS program.

Table 6. shows that, with 43.2%, the category of corporate accountants is the biggest group that answered the questionnaire, followed by the category of auditors at 32.4%.. Next, we have university professors at 10.8%, trainees also at 10.8%, and finally, certified accountants at 2.7%.

10.4 Distribution of the Sample by Professional Experience

The professional seniority was divided into successive 5-year intervals: less than five years, between 5 and 10 years, 10 to 15 years, and over 15 years. Professional experience, whether academic or professional, is shown in the subsequent table, from which we derived the subsequent discoveries:

Table 7. Representation of the sample by professional experience

Professional Experience	Frequency	Percentage
Less than 5 years	12	0.324
Between 5 and 10 years	4	0.108
Between 10 and 15 years	12	0.324
More than 15 years	9	0.243
Total	37	1

Source: Prepared by the researcher, extracted from SPSS program.

Assessment of the outcomes of the second axis: the extent to which Law 10-01 promotes the advancement of the profession.

Table .8 The extent to which Law 10-01 contributes to the advancement of the profession

Statement	Arithmetic Mean	Standard Deviation	General Trend of the Sample
The stipulations of Law 10-01 rectified all the shortcomings inherent in Law 08-91	2,86	1 ,004	Agree
The determinations of the National Accounting Council and their implications for the profession and its structure	2,49	0,870	Agree
Are you in agreement with the provisions of Law 10-01?	2,70	0,939	Agree
Professionals have fulfilled their responsibilities to their organizations	2,90	0,855	Neutral
The creation of regional councils makes it easier for professionals and their organizations to interact.	1,70	0,777	Strongly Agree
The amount of criminal and civil culpability is not commensurate with the amounts that experts are paid	3,51	1146	Disagree
The creation of a standardized fee plan for professions	1,54	0,869	Strongly Agree
Professional training initiatives for long-term, medium-term, and short-term advancement	1,35	0,538	Strongly Agree
Involvement of professional groups in the formulation of financial legislation and economic policies	1,81	0,967	Agree
Enacting a new statute to supersede Law 10-01	1,51	0,731	Strongly Agree
Expediting the commencement of professional internships	1,38	0,861	Strongly Agree
Aggregate Mean	1,70	0,869	Strongly Agree

Source:Prepared by the researcher, extracted from SPSS program.

Table 8 reveals that the sample's overall average was 1.70, situated within the interval of [1-1.80] according to the weighted average, and the standard deviation was 0.869. This indicates that the general trend of the sample's participants leans toward strongly agreeing with the questions posed.

10.5 Regarding the second axis

Each of the presented issues will be examined to evaluate the extent to which Law 10-01 contributes to the advancement of the accounting profession..

- The questionnaire results of the first inquiry indicate that the stipulations of Law 10-01 rectified the inadequacies inherent in Law 91-08.

Table 9.The stipulations of Law 10-01 rectified the inadequacies inherent in Law 91-08

Strongly Agree	Agree	Neutral	Disagree	Strongly Disagree	Arithmetic Mean	Standard Deviation	General Trend of the Sample
Frequency	Frequency	Frequency	Frequency	Frequency	2.8	1.004	Agree
2	15	6	14	/			
Percentage	Percentage	Percentage	Percentage	Percentage			
0.054	45.90%	0.162	0.378	/			

Source:Prepared by the researcher, extracted from SPSS program.

From the preceding table, we can see that, with a percentage of 45.9%, the sample's overall tendency is toward agreement with Law 10-01's provisions, which addressed all of Law 91-08's shortcomings. 5.4% of respondents strongly agreed with the remaining group, compared to .378% who disagreed and 16.2% who were indifferent. The arithmetic mean was 2.86, situated within the Likert scale's range of [1.8–2.8], indicating a level of consensus. The standard deviation was 1.004, indicating little dispersion, suggesting that the majority of the sample is satisfied.

- The answers of the second question's questionnaire provided insights into the impact of the National Accounting Council's decisions on the profession and its organization.

Table 10.The impact of the National Accounting Council's decisions on the profession and its organization

Strongly Agree	Agree	Neutral	Disagree	Strongly Disagree	Arithmetic Mean	Standard Deviation	General Trend of the Sample
Frequency	Frequency	Frequency	Frequency	Frequency	2.49	0.87	Agree
2	22	6	7	/			
Percentage	Percentage	Percentage	Percentage	Percentage			
0.054	59.50%	16.20%	18.90%	/			

Source:Prepared by the researcher, extracted from SPSS program.

As shown by the above table, the majority of the sample (59.5%) generally agrees that through its decisions, the National Accounting Council positively impacts the industry and its institutions. 5.4% of participants strongly agreed with the rest of the group, compared to 18.9% who disagreed and 16.2% who were indifferent.

The arithmetic mean was 2.49, suggesting a degree of agreement and falling within the Likert scale's [1.8-2.8] range. The sample has a standard deviation of 0.870 and little dispersion, indicating that most participants seem satisfied.

- Results of the questionnaire pertaining to the third question: Are you in agreement with the stipulations of Law 10-01?

Table 11.

Strongly Agree	Agree	Neutral	Disagree	Strongly Disagree	Arithmetic Mean	Standard Deviation	General Trend of the Sample
Frequency	Frequency	Frequency	Frequency	Frequency	2.7	0.939	Agree
2	16	11	7	1			
Percentage	Percentage	Percentage	Percentage	Percentage			
0.054	43.20%	29.70%	18.90%	2.70%			

Source: Prepared by the researcher, extracted from SPSS program.

The preceding table shows that, with a percentage of 43.2%, the sample's overall tendency is toward agreement with Law 10-01's provisions. 5.4% of respondents strongly agreed with the remaining group, compared to 18.9% who disagreed and 29.7% who were indifferent. 2.7% belonged to the group that was vehemently opposed.

The arithmetic mean was 2.70, situated within the Likert scale's range of [1.8–2.8], denoting the level of consensus. Demonstrating a standard deviation of 0.939 with little dispersion, the majority of the sample seems to be pleased.

- Findings from the survey concerning the fourth question: Have professionals fulfilled their obligations to their employers?

Table 12. Have professionals fulfilled their obligations to their employers?

Strongly Agree	Agree	Neutral	Disagree	Strongly Disagree	Arithmetic Mean	Standard Deviation	General Trend of the Sample
Frequency	Frequency	Frequency	Frequency	Frequency	2.9	0.855	Neutral
1	12	16	7	1			
Percentage	Percentage	Percentage	Percentage	Percentage			
2.70%	32.40%	43.20%	18.90%	2.70%			

Source: Prepared by the researcher, extracted from SPSS program.

The preceding table shows that, with a percentage of 43.2%, the sample's overall tendency is neutrality when it comes to whether professionals have fulfilled their commitments to their companies. With 32.4% of the total, the remaining group was in agreement, 18.9% was in opposition, and 2.7% was each of the highly agreeing and strongly opposing groups.

The arithmetic mean was 2.90, showing a neutral position and falling within the Likert scale's [2.8–3.4] range. With a standard deviation of 0.855 and a small dispersion, the majority of the sample seems to be pleased.

- The answers of the questionnaire for the fifth question indicate that the formation of regional councils improves communication between professionals and their organizations.

Table 13. The formation of regional councils improves communication between professionals and their organizations.

Strongly Agree	Agree	Neutral	Disagree	Strongly Disagree	Arithmetic Mean	Standard Deviation	General Trend of the Sample
Frequency	Frequency	Frequency	Frequency	Frequency	1.8	0.777	Agree
16	18	1	2	/			
Percentage	Percentage	Percentage	Percentage	Percentage			
43.20%	48.60%	2.70%	5.40%	/			

Source:Prepared by the researcher, extracted from SPSS program.

The preceding table shows that, with a percentage of 43.2%, the sample as a whole tends to agree that the formation of regional councils improves cooperation among experts and their organizations. The group that strongly agreed represented 43.2%, while the remaining group agreed with a proportion of 48.6%. 5.4% went to the opposing side, while 2.7% went to the neutral group.

The arithmetic mean was 1.80, situated inside the Likert scale's [1.8-2.8] range, indicating a level of agreement. There was a 0.777 standard deviation, indicating little dispersion, indicating that the majority of the sample is satisfied.

- Findings from the survey related to the sixth question: The extent of criminal and legal action culpability corresponds to the remuneration experts get.

Table 14. The extent of criminal and legal action culpability corresponds to the remuneration experts get

Strongly Agree	Agree	Neutral	Disagree	Strongly Disagree	Arithmetic Mean	Standard Deviation	General Trend of the Sample
Frequency	Frequency	Frequency	Frequency	Frequency	3.51	1.146	Disagree
3	4	7	17	6			
Percentage	Percentage	Percentage	Percentage	Percentage			
8.10%	10.80%	18.90%	45.90%	16.20%			

Source:Source:Prepared by the researcher, extracted from SPSS program.

The preceding table shows that, with a percentage of 45.9%, the sample's overall tendency is disagreement with the claim that the degree of civil and criminal culpability is commensurate with the fees professionals earn. The group that strongly disagreed constituted 16.2% of the sample, while the other group, which was neutral, accounted for 18.9%. 10.8% of respondents were in the agreement group, while 8.1% were in the extremely agreeing group. The arithmetic mean was 3.51, showing a degree of disagreement and falling within the Likert scale's [3.4-4.2] range. With a standard deviation of 1.146 and a small dispersion, the majority of the sample seems to be pleased.

- The seventh question's results indicate that a single charge structure for professionals should be established.

Table 15.A single charge structure for professionals should be established

Strongly Agree	Agree	Neutral	Disagree	Strongly Disagree	Arithmetic Mean	Standard Deviation	General Trend of the Sample
F	F	F	F	F	1,54	0,869	Strongly Agree
P	P	P	P	P			
23	11	3	0	0			
62,2%	29,7%	8,1%	0	0			

F= Frequency; P= Percentage.

Source:Source:Prepared by the researcher, extracted from SPSS program.

The preceding table indicates that, with a percentage of 62.2%, the sample as a whole is firmly in favor of the creation of a uniform fee schedule for professionals. At 29.7%, the remaining group was in agreement, while the neutral group made up 8.1%.

Strong agreement was indicated by the arithmetic mean of 1.54, which is within the five-point Likert scale's [1-1.8] range. The majority of sample members were satisfied, as shown by the modest dispersion and standard deviation of 0.869.

- The eight-question questionnaire's results: Professional training programs in the long, medium, and short terms.

Table 16.Professional training programs in the long, medium, and short terms

Strongly Agree	Agree	Neutral	Disagree	Strongly Disagree	Arithmetic Mean	Standard Deviation	General Trend of the Sample
F	F	F	F	F	1,35	0,538	Strongly Agree
P	P	P	P	P			
25	11	1	0	0			
67,6%	29,7%	0,027	0	0			

F= Frequency; P= Percentage.

Source:Source:Prepared by the researcher, extracted from SPSS program.

The preceding table shows that, with a percentage of 67.6%, the sample as a whole is generally trending toward strongly agreeing with professional training programs throughout the long, medium, and short terms. The neutral group included 2.7%, while the remaining group agreed at a rate of 29.7%.

Strong agreement was indicated by the arithmetic mean of 1.35, which is within the five-point Likert scale's [1-1.8] range. The majority of sample members were satisfied, as shown by the modest dispersion and standard deviation of 0.538.

- The questionnaire's results for question nine: Are professional associations involved in the development of economic policies and financial legislation?

Table 17. Are professional associations involved in the development of economic policies and financial legislation?

Strongly Agree	Agree	Neutral	Disagree	Strongly Disagree	Arithmetic Mean	Standard Deviation	General Trend of the Sample
F	F	F	F	F	1,81	0,967	Agree
P	P	P	P	P			
16	16	2	2	1			
43,2%	43,2%	5,4%	5,4%	2,7%			

F= Frequency; P= Percentage.

Source:Prepared by the researcher, extracted from SPSS program.

The preceding table shows that, with a percentage of 43.2%, the sample's overall tendency is toward agreement with professional groups' involvement in the writing of Fiscal laws and economic decisions. 43.2% of the remaining group expressed strong agreement, while the neutral group made up 5.4%. There were 5.4% of respondents who disagreed and 2.7% who strongly disagreed.

Strong agreement was indicated by the arithmetic mean of 1.81, which is within the five-point Likert scale's [1.8-2.8] range. The majority of sample members were satisfied, as shown by the modest dispersion and standard deviation of 0.967.

- The findings of the questionnaire for question ten were as follows: the profession adopted a new legislation to replace legislation 10-01.

Table 18. The profession adopted a new legislation to replace legislation 10-01

Strongly Agree	Agree	Neutral	Disagree	Strongly Disagree	Arithmetic Mean	Standard Deviation	General Trend of the Sample
F	F	F	F	F	1,51	0,731	Strongly Agree
P	P	P	P	P			
23	9	5	0	0			
62,2%	24,3%	0.135	0	0			

F= Frequency; P= Percentage.

Source:Prepared by the researcher, extracted from SPSS program.

The preceding table indicates that, with a percentage of 62.2%, the sample as a whole is strongly in favor of the introduction of a new legislation to replace legislation 10-01 for the profession. The neutral group made up 13.5% of the group, while the remaining group agreed at a rate of 24.3%.

Strong agreement was indicated by the arithmetic mean of 1.51, which is within the five-point Likert scale's [1-1.8] range. The majority of sample members were satisfied, as shown by the modest dispersion and standard deviation of 0.731.

- The eleventh question's results indicate that professional internships should be opened more quickly.

Table 19.The professional internships should be opened more quickly

Strongly Agree	Agree	Neutral	Disagree	Strongly Disagree	Arithmetic Mean	Standard Deviation	General Trend of the Sample
F	F	F	F	F	1,38	0,861	Strongly Agree
P	P	P	P	P			
30	2	3	2	0			
81,1%	5,4%	0.081	5,4%	0			

F= Frequency; P= Percentage.

Source:Prepared by the researcher, extracted from SPSS program.

As can be seen from the preceding table, 81.1% of the sample as a whole strongly agrees with the idea of speeding the introduction of professional internships. There were 5.4% of the remaining group who agreed, 8.1% of the neutral group, and 5.4% of the disagreeing group.

Strong agreement was indicated by the arithmetic mean of 1.38, which is within the five-point Likert scale's [1-1.8] range. The majority of sample members were satisfied, as shown by the modest dispersion and standard deviation of 0.861.

10- Study Results:

The survey revealed that all sample members agreed that the regulations governing the profession hindered its progress and imposed legislative limitations. The legislation failed to address the issues faced by professionals, as demonstrated by the following points:

- Consensus over the provisions of Law 10-01, which corrected the shortcomings of Law 08-91.
- Consensus about the National Accounting Council's decision-making influence and impact on the profession.
- Consistency with the terms of Law 10-01.
- Neutrality with reference to professionals carrying out their obligations to their organizations.
- Consensus that forming regional councils would improve communication among professionals and their organizations.
- Dispute regarding the correlation between the expenses received by professionals and the civil and criminal liabilities.
- Consensus on the creation of a standardized pricing structure for professionals.
- Robust consensus on long-, medium-, and short-term training initiatives for professionals.
- Agreement on the involvement of professional groups in the formulation of financial legislation and economic policies.
- There is a strong consensus to replace statute 10-01 with a new statute for the profession.
- There is a strong consensus to expedite the opening of professional apprenticeships.

Bibliography List:

Executive Decree 24-11. (2011). *Official Gazette*. Algeria: Official Gazette, Issue No. 07.

Executive Decree 25-11. (2011, 1 27). *Official Gazette*. Algeria: Official Gazette, Issue No. 07.

Executive Decree 26-11. (2011, 1 27). *Official Gazette*. Algeria: Official Gazette, Issue No. 07.

Executive Decree 27-11. (2011, 1 27). *Official Gazette*. Algeria: Official Gazette, Issue No. 07.

Law 01-10. (2010). *Official Gazette*. Algiers: Official Gazette, Issue No. 42.