

## Measuring the effect of accounting education programs on the ability of accounting scientific achievement of the Algerian student to enter the world of work

-A case study -

قياس أثر تبني مقررات التعليم المحاسبي على التحصيل العلمي المحاسبي لدى الطالب الجامعي الجزائري للولوج إلى عالم الشغل

- دراسة ميدانية -

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### Abstract:

The study aimed to see the measurement of the effect of adopting the accounting education programs mentioned in the training offers for the Finance and Accounting Division, especially the academic scientific achievement for students from the University of Djilali Bounaama, as well as looking at the quality of the acquired knowledge gained and the preparation needed to access the world of work, based on International accounting education standards.

Accordingly, we completed a questionnaire distributed to students graduating from the university in the fields of accounting and finance, and after collecting, arranging and analyzing the data obtained, we tested the hypotheses of the study using the SPSS program, where we concluded that the content of the programs corresponds to some extent to the requirements of international accounting education standards, but the effect These programs on accounting academic achievement are relatively weak, and there is therefore an impact on the student's accounting knowledge.

**Keywords:** Accounting education; international accounting education standards; accounting education programs.

**Jel Classification Codes:** A23, M49.

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## ملخص

هدفت الدراسة الاطلاع إلى قياس أثر تبني برامج التعليم المحاسبي الواردة في عروض التكوين لشعبة المالية والمحاسبة، خاصة التحصيل العلمي المحاسبي للطلبة المتخرجين من جامعة الجيلالي بونعامة، وكذا الاطلاع على جودة ونوعية المعرفة المكتسبة واستعداداته لاكتساب الكفاءة اللازمة للولوج إلى عالم الشغل، بالاعتماد على ما ورد في معايير التعليم المحاسبي الدولية.

وعليه انجزنا استبيان تم توزيعه على الطلبة المتخرجين من الجامعة في تخصصات محاسبة ومالية، وبعد الجمع والترتيب والتحليل للبيانات المتحصل، قمنا باختبار فرضيات الدراسة باستعمال برنامج SPSS ، حيث توصلنا إلى أن محتوى البرامج تتوافق إلى حد ما مع متطلبات معايير التعليم المحاسبي الدولي، إلا أن تأثير هذه البرامج على التحصيل العلمي المحاسبي ضعيفة نسبيا، وبالتالي هناك تأثير على الكفاءة والمعرفة المحاسبية للطلاب. الكلمات المفتاحية: التعليم المحاسبي؛ معايير التعليم المحاسبي الدولية؛ برامج التعليم المحاسبي.

تصنيف JEL: M49، A23

## Introduction:

Accounting education is the first step to enter the accounting profession, the environment in which the accountant is characterized by continuous change and development, which leads to the need for integration between education and training, accounting training and practical application of accounting in fact, Because of the many requests for accounting learning on the one hand and the low level of graduates of universities and specialized institutes in the domain of accounting and their inability to access the world of work because of their lack of qualitative accounting, Therefore, it was necessary to search for solutions to this problem based on the content of the course adopted to teach accounting and the level or extent of impact it has on the added value of scientific research in the domain of accounting, and to ensure the extent to which the content of the courses of accounting education at the Algerian University with the standards of international accounting education Fits the requirements of the accounting profession.

In this study, we will look at the situation of accounting education in one of the Algerian universities, University of Djilali Bounaama, In the tracks of the graduation and Master.

### **The problem of the study:**

How far a measurement can contribute the effect of adopting accounting education programs on the ability accounting scientific achievement of the Algerian student to enter the world of work?

To answer the main problem we ask the following sub-questions?

- What constitutes the accounting education system at the Algerian University, and does its content correspond to accounting knowledge in reality?
- What is the relationship between educational attainment and accounting profession in the world of work?

### **Hypotheses:**

The main hypothesis of the study is as follows:

H0- There is no statistically significant effect of the content of the accounting training courses on the level of education in the accounting of the Algerian student identified in the international accounting training standards, in particular in the case of the University of Khemis Miliana.

H1- There is a statistically significant effect of the content of the accounting training courses on the level of accounting training of the Algerian student specified in the international accounting training standards, in particular in the case of the University of Djilali Bounama at Khemis Miliana.

This main hypothesis is divided into two sub-hypotheses:

#### **The first sub-hypothesis:**

H1- There is no relation between the measurement of the level of accounting knowledge of a university student on the one hand and the degree of academic success in accounting.

H2- There is a relationship between the measurement of the level of accounting knowledge of a university student on the one hand and the degree of academic success in accounting.

#### **The second sub-hypothesis:**

H11 - There is no relation between the degree of adequacy of the programs prescribed in the training offers on the one hand, and the degree of academic success in accounting.

H12- There is a relationship between the degree of adequacy of the programs prescribed in the training offers on the one hand, and the degree of academic success in accounting.

### **The importance of studying:**

The importance of research is to examine the content of approved teaching programs and compare them with international accounting education standards, and the ability to succeed and accounting knowledge of a student of the University of Khamis through approved appraisal and evaluation processes, examining the extent of updating of the knowledge acquired in accounting with developments, both for the teacher or the learner, as well as for the contributions of actors in the field of higher education and accounting specialization to improve the quality of accounting education.

### **The limits of the study:**

- **Spatial Boundaries:** The polling of respondents is conducted at the level of the University of Djilali Bounaama.
- **Time Limits:** The questionnaire was distributed during the period from 02 December 2018 to 27 July 2019. As for the training offers which represent the content of accounting education courses in the bachelor and master courses, the offers were approved for the academic year 2017/2018.

### **Methodology:**

- **In the theoretical** study the descriptive analytical method was adopted in order to study the available theoretical literature that is relevant to the topic..
- **In practice**, the inductive approach was adopted because of the statements in the questionnaire that we read the views of the investigators to help find results that would allow for acceptance or rejection of the approved hypotheses by using SPSS.

### **Structure of the study:**

In order to know the subject of the study in an acceptable manner, we divided this study into two axes:

- **First Axis:** The conceptual framework for accounting education includes all the concept, characteristics, objectives, importance, methods, tools and components of accounting education that are of great interest to students of science or to applicants for accounting at different.
- **Second Axis:** contains the applied side of the study through the adoption of a questionnaire distributed to the respondents, who represent the total students of Djilali Bounaama University graduates in the domain of Finance and Accounting in the graduation degree, and accounting and auditing in the programs of the Master.

## **1. The intellectual framework of accounting education**

in this intellectual framework of accounting education will address all the elements that build upon it from the definition of accounting education, characteristics, objectives, and importance.

### **1.1. Definition of accounting education**

Accounting education occupies a great importance in addition to many other specializations, and this importance comes in view of the peculiarity of the approach to accounting and the continuous and permanent need for accounting work within the scope of any society (BenSalah, 2014, April 16-17).

A good preparation for accounting educational programs and modern scientific methods of teaching is one of the basic elements for the success of accounting education and the increase in the quality of its outputs, while the quality of accounting education outputs is considered one of the major challenges in the era of economic openness, we find that the quality of these outputs depends primarily on the quality of the elements Creating the accounting education system (Derouiche, 2017, pp. 270-292).

The increasing interest in accounting education is a strategic necessity at this stage, and this requires establishing accurate scientific bases through which the objectives of accounting education can be achieved. As accounting education becomes a mere tool or means of access to practical life, it has become a complete, integrated system consisting of a coherent package to achieve accounting education objective's, these contain the following (Othmane, Alasmari, 2018, pp. 41-65):

- **Inputs:** Persons who can be prepared to engage in accounting work of all kinds;
- **Operational processes:** Means of education that can be used to provide the necessary accounting skills;
- **Outputs:** Persons who are qualified and capable of performing accounting (academic or professional) work in general, to achieve the objective of the accounting education system;
- **Feedback (control):** by monitoring, evaluating and developing the previous elements and trying to correct any deviations that occur in any of them (Larbech, Elmokla, 2013, pp. 347-385).

### **1.2. The importance of accounting education**

Accounting education is of great importance to many groups of society, so as many students, when entering university school, express in writing their desire to join a division or financial specialization and accounting, as they are often required in the recruitment process when graduating from university, whether in the public or private sector. In this regard, the

importance of accounting education can be limited to the following points (Elzemeli, 2014, pp. 286-312):

- To assist effectively in the formation and training of an educated and educated employee by giving them qualitative accounting education based on multifaceted knowledge and accounting skills so that they can obtain the necessary data, communicate information and be able to produce results that can be assessed;
- To provide the learner employed by economic firms with the most recent updates, which relate directly or indirectly to the accountancy profession, by exploring developments that have affected accounting principles and standards and by linking them to continuing accounting education programs, and to prompt them to education and self-composition without waiting;
- Help and address urgent and emerging problems faced by economic companies through support programs or training courses in place without the need to move to the university or specialized institutes, and this is an innovative solution as it reduces the period of the problem for a long time, and this occurs through the conclusion of agreements;

### **1.3. The objectives of accounting education**

Accounting education programs seek to develop the mental capabilities of students of accounting and professional accountants in order to qualify them and make them able to perform their work in accounting specialization with ease from this main pursuit we can conclude other complementary goals, which are as follows (Matar, 1999, pp. 728-744):

- Preparing, teaching and training students in the Accounting and Finance Division to become professional, professional accountants;
- To teach the student the skills required for a successful professional accountant in his work;
- To teach the student the necessary knowledge in order to obtain an accounting qualification;
- Indoctrination of the ethical principles and values that should be characterized by the holder of the accountant status;

## **2. The basis of accounting education**

When we touch on the foundations of accounting education, we pass through its approaches, tools and components.

### **2.1. Accounting entries Education**

The accounting environment has passed since its emergence with many challenges that accountants faced in their endeavor to develop the accounting profession, and behind that was the economic and educational

approaches used in each country, and with the developments and changes that followed what globalization produced through the economic, social, cultural, educational and political systems, which necessitated a review of Traditional accounting education courses or programs and updating or updating them to bring them in line with these changes. In this regard, we can distinguish between two approaches to accounting education (Elzemeli, 2014, 293-294):

- The classic approach to accounting education
- The Contemporary Introduction to Accounting Education

## **2.2. Accounting fundamentals and tools**

### **2.2.1. The student or the accounting learner**

The function of education, training, or academic performance in a broad sense is student success, skill building, and accumulation of experiences in the first place. Therefore, it is necessary to do and work on the following (YAICH, Higher education in accounting):

- Commitment and motivation of the student towards his studies, especially when it is part of his personal or professional project he has already identified;
- Focus on the quality and intensity of student supervision;
- Taking into account the effort exerted and attending the applied and directed works in the studies taking into consideration the personal capabilities of the student;
- Taking into account methods of building knowledge and skills;
- Good control of language or learning languages.

### **2.2.2. The teaching staff**

In order to reach those higher objectives of the teaching staff in the field of accounting education, solutions must be found to many of the challenges facing these, including:

- The first challenges facing the faculty is to coordinate teaching methods with the concept of programming on the basis of reducing the number of teaching hours;
- The second challenge you face is accountability. The teaching profession does not go beyond the contractual framework whose basic principle is commitment to accountability;
- The third challenge is commitment to specialization and skill.

### **2.2.3. Courses or programs of study in accounting education**

The compatibility aspect between the theoretical and applied side, it must include university education on the practical side and the theoretical side sufficiently, so that the student can identify the accounting problems that he faces in practical life after the student receives the theoretical and practical

side that qualifies him to deal with environmental conditions (Albzour, Alhamshary, 2013, pp.41-83).

### **2.3. Assessment and evaluation of educational attainment education accounting**

Targeted assessments, calendar detection and the search for progress and development in educational attainment processes for students of accounting graduates by evaluating got what they wanted it from the contents of the programs or curricula and experiences educational represent feedback that allows the development of the educational system, have been identified four models of educational outputs by What Williams and others have said (Feth Elilah, 2014, pp.253-277):

- Knowledge acquisition or knowledge acquisition;
- Developing cognition effectively;
- Developing skills and competencies;
- Promote and develop the spirit of social values.

In the accounting literature there are two types of assessment methods for the outputs of accounting programs at the level of higher education institutions(Feth Elilah, 2014, pp.253-277):

- A locally developed evaluation method;
- Commercially available evaluation method.

## **3. What are the international accounting education standards?**

### **3.1. Definition of international accounting education standards**

They are models that provide general guidance that leads to directing and rationalizing educational practices in relation to accounting education, and the International Accounting Education Council issues these standards and other publications that help to guide practices in the field of accounting education (Elfeki, 2014, pp. 109-138).

### **3.2. The importance of adopting accounting education standards**

The importance of adopting accounting education standards is demonstrated through the following points(Elfeki, 2014, pp. 109-138):

- Reducing international disputes regarding qualification and professional accountant work;
- Facilitating global mobility for professional accountants;
- Providing basic reference standards to measure the degree of commitment to the requirements of accounting education and to facilitate measuring the efficiency of its outputs.

## **4. The content of the results of previous studies**

**4.1. Ben Saleh Abdellah Study (2017), entitled** "The importance of developing accounting education in light of the developments of international financial reporting standards and its role in liberalizing accounting services in the Arab countries", a thesis submitted for obtaining a Ph.D. in management sciences, at Hassiba Ben Bouali University at Chlef, As this study touched on clarifying the reality of applying international accounting standards and reporting in the Arab world and the challenges and obstacles facing them in light of international requirements, which requires defining the necessary skills in accordance with accounting education standards to provide the professional with the necessary experience before carrying out practical practice, and at the end of his studies reached The necessity of keeping pace with accounting for the professional developments taking place at the international level that help develop accounting education curricula in a way that reflects positively on educational outcomes and give accounting qualifications with high efficiency for accounting practice.

**4.2. Darwish Ammar Study (2017), an article entitled** "Requirements for Improving the Quality of Accounting Education in Algeria - A Standard Study -" published in the Journal of Finance and Markets of the University of Abdel Hamid Mostaganem, Volume (3) N°(6), where this study aimed to show the importance of Institutions of higher education in providing professional accountants who are able to enter the world of work facing all the challenges that may hinder their activities in the financial and business environment. The study concluded that there is an urgent need to review the decisions and programs of the accounting education in Algeria, and develop its contents in line with the recommendations of the International Federation Accountants (IFAC), Expanding Culture Accounting education through the creation of new specializations and modern education centers and institutes concerned with accounting training, and on the other hand the issuance of new legislation that organizes and activates most of the profession.

## **5. The second axis: the applied side of the study**

The applied side of the study is interested in following previous studies and trying to explore the educational reality in Algerian universities, especially at the University of Djilali Bounaama in Khemis Miliana, specifically polling the views of graduating students in the field of financial and accounting division and in the disciplines that follow from the Faculty of Economic, Commercial and Management Sciences.

### **5.1. Literature of the field study**

#### **5.1.1. The scientific method used in the study**

The field study of the subject of the effect of accounting education programs on the academic achievement of accounting for the Algerian university student specified by the international accounting education standards, especially at the University of Djilali Bounaama in Khemis Miliana requires direct contact with graduate students, and the inductive approach has been adopted due to the paragraphs in the questionnaire that help us In analyzing the impact of the decisions adopted by the university on accounting educational achievement, as it is a more appropriate approach to studying this phenomenon, which helps us in conducting this study we find automated media and statistical analysis programs SPSS.

### **5.1.2. Community and sample concerned with the study**

The questionnaires were distributed to students at the start of the exams and they were on January 20, 2019 and at the end of the day on February 04, 2019, and the number of students enrolled in the third year was 305 in all disciplines, while the second year of the master was 198 students, and the number of students who participated in the exams permanently was 271..

The number of master students attending the exams reached 186, and since some students could not receive this questionnaire under the pretext of validity or coincided with this process with the exams and the acceptance of the others, 194 questionnaires were distributed to students in the graduation streams and 141 questionnaires for masters, and after this process we collected the questionnaires that were answered and the result was as follows:

- 173 questionnaires for graduate students were accepted and 21 questionnaires were excluded due to the significant inconsistency in the responses and the lack of response.
- 129 questionnaires for master students were accepted and 12 questionnaires were excluded due to inconsistency in the response.

Then we collected information from the questionnaires that will enable us to empty, arrange and study them using the SPSS statistical processing program.

## **5.2. Building study mechanisms**

**5.2.1. Demonstrating the credibility of the study mechanism:** In order for us to know the reliability of the questionnaire that will be distributed to the respondents, we decided to submit it for arbitration by specialized professors in order to ensure that the questionnaire is free of inconsistencies and the accuracy of formulating questions, and ensure their suitability for statistical treatment.

**5.2.2. Measuring the stability of the questionnaire:** Where the Alpha-Krum Bach ratio for the first axis of the questionnaire was estimated at: 96.30% for twelve paragraphs and the second axis for: 96.20% for sixteen paragraphs, while the third axis for the dependent variable, which contains eleven paragraphs, was 94.34%, which indicates that all the paragraphs of the questionnaire are consistent It is therefore reliable in the analysis of outputs.

**5.3. The procedures followed in statistical processing of data**

**5.3.1. Present the results of the study**

Through the use of the SPSS statistical processing program, as well as descriptive statistical tools to find the mean and standard deviation for the interpretation of the paragraphs of the questionnaire, knowing that the mean of the measuring instrument is equal to  $(5 + 1) / 2 = 3$ , as it can be listed in Table (1) as follows:

**5.3.1.1. The first axis: to measure the level of accounting knowledge of the university student**

**Table number (1): The arithmetic mean and the standard deviation of the level of accountings knowledge of the student**

No	Questionnaire paragraphs	The arithmetic mean	the standard deviation	Comments
01	The university student can differentiate between the different types of accounting and determine the objective.	3.9934	0.3156	Effective
02	Graduate students can apply accounting principles to all transactions with a financial impact.	3.6656	0.4726	Medium effect
03	There is a clear difference between the financial accounting system and financial accounting according to Algerian legislation.	2.9768	1.1453	Medium effect
04	Graduate student can check IAS / IFRS alphabets	2.7384	1.2659	Medium effect
05	The graduate student can prepare the financial statements.	2.9470	1.3108	Medium effect
06	The graduate student can assess the financial performance of the economic institution based on financial equilibrium indicators and financial and structural ratios.	4.0132	0.7380	Effective
07	The graduate student can control the management control.	2.6722	0.4702	Medium effect
08	Graduate students can master banking techniques (monitoring and supervision of banking operations)	2.5695	0.9437	Medium effect
09	Graduate students can choose between	3.8841	1.0486	Medium

	investments by studying feasibility and profitability			effect
10	Graduate student can professionally deal with tax administration	3.8940	1.0823	Medium effect

**Source:** Prepared by researchers using Spss.15

Commenting on the table number (1) that 50% of the paragraphs of the questionnaire, the average measuring instrument is greater than three, which means that half of the respondents confirm that the accounting knowledge of the university student are generally acceptable and that the other half and still according to the average measurement tool confirms that the level of accounting knowledge of the university student is not acceptable and in conclusion we conclude that the level of accounting knowledge of the student academic is average.

### 5.3.1.2. The second axis: the degree of adequacy of the supports programmed in the training offers

**Table number (2): Average and standard deviation of the degree of relevance of the programs in the training offers**

No	Questionnaire paragraphs	The arithmetic mean	the standard deviation	Comments
01	The programs and content have been prepared through coordination and consultation among all the specialized faculties.	4.0232	0.2631	Effective
02	Different types of accounting complement each other from one academic level to another.	3.7020	0.5855	Medium effect
03	The college seeks to involve all specialists to provide high quality books adapted to teachers and students of specialization.	3.7318	1.0834	Medium effect
04	Most documents and books at the library level are of high quality in accounting knowledge.	3.6656	0.4726	Medium effect
05	The amount of time allocated to accounting programs is sufficient to complete the course on time under normal circumstances.	3.3709	0.6003	Medium effect
06	The process of follow-up courses at the university is according to the programs according to each sector.	4.6656	0.4726	Effective
07	There is a great deal of agreement between the typical exam score and the rating scale for the prescribed subjects	4.1358	0.3431	Effective

<b>08</b>	The student is evaluated in terms of research on his state of preparation for the needs of the job market, and in terms of efficiency and accounting knowledge	3.6424	0.5070	Medium effect
<b>09</b>	There is fairness in terms of exam time and subject and in accordance with prescribed subjects.	4.6325	0.6051	Effective
<b>10</b>	The student is allowed to see all the problems related to his assessment, be it the correction, the answer sheet and all the stages of his assessment until he obtains the final grade.	3.5232	0.5134	Medium effect
<b>11</b>	The student obtains the result of the assessment within the prescribed time.	1.9437	0.2580	Weak effect

**Source:** Prepared by researchers using Spss.15

We note in table number (2) that the average of all the paragraphs exceeds the average of the measurement tool in the sense that all the programs present in the training offers are compatible with the requirements of the world of work in terms content, hourly size, references, assessment and evaluation process for the student.

**5.3.1.3. The third axis: The degree of Accounting Academic Success of a University student and the obstacles that hinder the success process.**

**Table number (3): The average, the standard deviation of the degree of academic success in accounting of a university student and the obstacles which hinder the success process.**

No	Questionnaire paragraphs	The arithmetic mean	the standard deviation	Comments
<b>01</b>	Graduate student can perform analysis and criticism and make appropriate decisions	3.9714	0.5403	Effective
<b>02</b>	The graduate student through the acquired knowledge can communicate and influence	4.5430	0.8371	Effective
<b>03</b>	The graduate student can take on the additional ethical and behavioral aspect of building an integrated personality.	3.7483	0.6014	Medium effect
<b>04</b>	The graduate student can write reports and administrative messages and analyze all the risks.	2.7450	0.9737	Medium effect
<b>05</b>	The graduate student can use all the means of information and communication technologies and the accounting programs provided for this purpose.	3.4503	0.7835	Medium effect
<b>06</b>	The graduate student can use foreign languages in writing and pronunciation.	2.1954	0.9807	<b>Medium effect</b>
<b>07</b>	There is communication between the	2.7682	1.1668	<b>Medium</b>

	college and the economic environment to directly integrate the graduate into the world of work.			<b>effect</b>
<b>08</b>	School standards according to the program are mainly theoretical	3.8642	0.3431	Medium effect
<b>09</b>	It is difficult to carry out accounting research or studies at the level of economic institutions.	2.9603	1.0206	<b>Medium effect</b>

**Source:** Prepared by researchers using Spss.15

Through table number (3), we note that the degree of academic success of the university student and the obstacles which hinder the success process are generally of medium size, because the student, according to the questionnaire, can adapt to the situation inside the university, but find it difficult to report administrative reports and messages, and to analyze the risks and weaknesses observed in the use of foreign languages Due to the incapacity of the university to communicate with its external environment.

### 5.3.2. Hypothesis test

#### 5.3.2.1. The main hypothesis:

(Ho) There is no relationship between the measurement of the level of accounting knowledge of a university student, and the degree of relevance of the programs prescribed in the training offers on the one hand, and the degree of academic success in accounting.

(H1) There is a relationship between the measurement of the level of accounting knowledge of a university student, the degree of relevance of the programs prescribed in the training offers, on the one hand, and the degree of academic success in accounting.

**Table number (4) : Récapitulatif du modèle**

Modèle	R	R-deux	R-deux ajusté	Erreur standard de l'estimation
1	0.980 <sup>a</sup>	0.960	0.960	0.1371

a. Valeurs prédites : (constantes), X, M (**Source:** Prepared by researchers using Spss.15)

**Table number (4)** shows that the correlation coefficient  $R = 0.980$  in the sense that it is a positive and strong correlation between the measurement of the level of accounting knowledge of a university student (X) and the degree of relevance of the programs prescribed in the training offers (M) on the one hand and the degree of academic success in accounting (YY) on the other hand, This is explained by  $R^2 = 0.960$ , that is to say that X , M performs YY.

**Table number (5) : Coefficients<sup>a</sup>**

Modèle	Coefficients non standardisés		Coefficients standardisés	t	signification
	B	Erreur standard	Bêta		
1 (constante)	-0.120	0.069		-1.741	0.083
M	0.450	0.040	0.358	11.210	0.000
X	0.552	0.028	0.638	19.968	0.000

a : Variable dépendante : YY (**Source:** Prepared by researchers using Spss.15)

From table number (5), we conclude that the regression coefficient for the independent variable X, estimated at: 0.552, and the regression coefficient for the independent variable M, estimated at: 0.450 at statistical significance level of 5 %, and the constant equals -0.120, and therefore the following relation can be accomplished:

$$YY = 0.552 X + 0.450 M - 0.120$$

- Where YY represents the understanding of scientific accounting.
- X, M represents the programs determined according to the training offers of the Accounting and Finance Division.
- We conclude that the relationship between the independent variable X, M and the dependent variable YY is a strong direct relationship

This relationship confirms the calculated value of T because it is equal to 11.210 for the variable X and 19.968 for the variable M and is greater than the tabular value, from which the hypothesis Ho is rejected and the alternative hypothesis H1 is accepted. when there is a relationship between the measure of the level of accounting knowledge of the university student and the degree of adequacy of the programs determined in the training offerings of Point and degree of academic success in accounting.

The researchers believe that the contribution of accounting scientific knowledge through the existing courses in the training offers has effectively contributed to increasing the level of education which helps the graduate to practice his work in practical life with ease and to integrate very quickly in his work, and can help to train and train workers with him and thus increase the productivity of work In companies.

**5.3.2.2. The first sub-hypothesis:**

(H1) There is no relation between the measurement of the level of knowledge in accounting of a university student on the one hand and the degree of academic success in accounting.

(H2) There is a relationship between the measurement of the level of accounting knowledge of a university student on the one hand and the degree of academic success in accounting.

**Table number (6) : Récapitulatif du modèle**

Modèle	R	R-deux	R-deux ajusté	Erreur standard de l'estimation
1	0.971 <sup>a</sup>	0.943	0.943	0.1631

a. Valeurs prédites : (constantes), X (Source: Prepared by researchers using Spss.15)

According to Table number (6), we note that the correlation coefficient is 0.971 R = which means that it is a positive and strong correlation between the measurement of the level of accounting knowledge of a university student (X) on the one hand and the degree of academic success in accounting (YY) on the other, and this is explained by R<sup>2</sup> = 0.943, that is to say, X interprets YY.

**Table number (7) : Coefficients<sup>a</sup>**

Modèle	Coefficients non standardisés		Coefficients standardisés	t	signification
	B	Erreur standard	Bêta		
1 (constante)	0.552	0.041		13.522	0.000
X	0.841	0.12	0.971	70.600	0.000

a : Variable dépendante : YY (Source: Prepared by researchers using Spss.15)

From table number (7), we conclude that the regression coefficient of the independent variable X is estimated at: 0.841 at a statistical significance level of 5% and that the constant is equal to 0.552, hence the following relationship can be accomplished:

$$YY = 0.841 X + 0.552$$

- Where YY represents accounting success.
- X is the measure of a student's level of accounting knowledge.
- If we conclude that the relationship between the independent variable X and the dependent variable YY is a strong direct relationship.

This relation confirms the calculated value of T because it is equal to 70600 compared to the variable X, which is greater than the tabular value from which the hypothesis H1 is rejected and the acceptance of the alternative hypothesis H2 where it There is a relationship between measuring the level of accounting knowledge of a student on the one hand and the degree of accounting success in education.

The researchers believe that the contribution of scientific accounting knowledge through the decisions made in the training offers has contributed effectively to the increase of the level of training and to a good control of the existing legislation which governs the business environment in Algeria.

**5.3.2.3. Second sub-hypothesis:**

(H11) There is no relationship between the degree of relevance of the programs prescribed in the training offers, on the one hand, and the degree of academic success in accounting.

(H12) There is a relationship between the degree of relevance of the programs prescribed in the training offers and the degree of academic success in accounting.

**Table number (8) : Récapitulatif du modèle**

Modèle	R	R-deux	R-deux ajusté	Erreur standard de l'estimation
1	<sup>a</sup> 0.9520.	0.9070.	0.9060.	20900.

a. Valeurs prédites : (constantes), M (**Source:** Prepared by researchers using Spss.15)

From table number (8), we find that the correlation coefficient is  $R = 0.952$  in the sense that it is a positive and strong correlation between the degree of fitness of the materials prescribed in the offers of training (M) on the one hand and the degree of academic success in accounting (YY) on the other hand, and this is explained by  $R^2 = 0.907$  that is to say, M interprets YY.

**Table number (9) : Coefficients<sup>a</sup>**

Modèle	Coefficients non standardisés		Coefficients standardisés	t	signification
	B	Erreur standard	Bêta		
1 (constante)	-0.995	0.81		12.213-	0.000
M	1.198	0.022	0.952	54.002	0.000

a : Variable dépendante : YY (**Source:** Prepared by researchers using Spss.15)

From table number (9), we conclude that the regression coefficient for the independent variable, M, is estimated to be: 1.198 at the level of statistical significance of 5%, and the constant is equal to -0.995, and therefore the following relationship can be accomplished:

$$YY = 1.198 M - 0.995$$

- Where YY represents accounting success.
- M represents the programs programmed according to the training offers of the Accounting and Finance Division.
- If we conclude that the relationship between the independent variable M and the dependent variable YY is a strong direct relationship.

This relation confirms the calculated value of T because it is equal to 54.002 compared to the variable M, which is greater than the tabular value, from which the hypothesis H11 is rejected, and the acceptance of the alternative

hypothesis H12, where it There is a relationship between the degree of suitability of the subjects determined in the training offers on the one hand and the degree of pedagogical success in accounting.

The researchers believe that the programs determined according to the training offers of the Accounting and Finance Division that allow to provide accounting scientific knowledge that effectively contribute to the increase in the level of education that help the graduate in practical life and integration in his work very quickly, and can help train workers with him and thus increase productivity Working in a company.

### **Findings and recommendations**

Through research and in the context of the study problem and the assumptions we have made based on the analysis above, we have achieved the following results:

-The results of the hypothesis test showed that there is a strong direct relationship between the content of the programs approved by the supervisory authority and the process of academic success.

-The results also indicated that there is a positive relationship between the level of accounting knowledge of the university student and the degree of academic success in accounting.

-The university student is still not able to master the banking technique that is to say to monitor and control banking operations, despite the presence of this article in the programs and decisions of university education.

-The student is always faced with great difficulties in any research or accounting study at the level of economic enterprises, and this is because he is more interested in the theoretical side than in the applied side.

-Despite all the efforts of the teaching staff, the university student is still unable to write reports or administrative letters as required by applicable law.

-Almost all of the university's accredited educational programs have a close relationship with its environment, and yet the university is still far from its environment, which causes its closure or isolation, which would hinder integration of university graduates into the world of work.

-The weakness of the majority of university graduates in the field of foreign languages in terms of writing and writing, and that would make the graduate think only of a job in his country without looking for employment opportunities the foreign language teaching staff is all underdeveloped in the sense that it is not permanent.

As for the recommendations, they can be summarized as follows:

- The need to change the teaching style of the information dissemination process to the need to integrate the learner in the research, sharing and discussion of information with others in the learning rooms.
- The need to change the objectives of teaching accounting from traditional models to self-education or self-training.
- There must be a continuous change or a systematic update according to the evolution of economic life with the development of programs approved in education by horizontal expansion and linking the accounting programs with the rest of the sciences such as law, public finance, financial markets, collection ..... etc., Vertical and vertical expansion.
- The need to train the trainers so that the teaching room becomes a workshop to provide the student with skills and expertise, not just specialized technical knowledge.
- The need to change the assessment and evaluation methods to be in tune with the new changes.
- The need to link or reformulate methods of accounting education with professional bodies or economic institutions in accordance with the requirements of the labor market.

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