

DOMAIN	SECTOR	Speciality
Economics, Business and Management Sciences	Financial Sciences and Accounting	Accounting

Specific Objectives of the Proposed Training Program

□ Objectives related to trainer development:

- This training enables the student to acquire theoretical and practical knowledge, as well as scientific competencies that allow them to master the field of economic sciences, including accounting, finance, auditing, and taxation.
- Train teachers and researchers to strengthen pedagogical and scientific supervision within the faculty by providing PhD students with theoretical and methodological training that qualifies them to conduct independent research in their field of specialization and effectively transfer their acquired theoretical and practical knowledge to students.
- Master approaches, theories, and methods related to financial and accounting management, particularly in managing relationships with stakeholders in the financial environment, and activating the role of the accounting information system to foster positive interaction between the company and its stakeholders, in line with the goals and principles of corporate governance.
- Master research methods used in studying financial and accounting issues and phenomena within economic institutions, which have gained increased attention from researchers and professionals due to their significant role in triggering financial and economic crises worldwide.
- Contribute to the integration of modern accounting methods and practices in economic institutions to meet the financial and accounting needs of accountants, financial managers, and accounting professionals.
- Highlight various aspects of the role of accounting and financial reform and the necessity of adopting national and international accounting standards in PhD students' research, such as conference presentations, workshops, and published scientific articles in various journals.

□ Objectives related to research:

- Master approaches, theories, and methods related to financial and accounting management, particularly in managing relationships with stakeholders in the financial environment, and activating the role of the accounting information system to foster positive interaction between the company and its stakeholders, in line with the goals and principles of corporate governance.
- Master research methods used in studying financial and accounting issues and phenomena within economic institutions, which have gained increased attention from researchers and professionals due to their significant role in triggering financial and economic crises worldwide.
- Contribute to the integration of modern accounting methods and practices in economic institutions to meet the financial and accounting needs of accountants, financial managers, and accounting professionals.
- Highlight various aspects of the role of accounting and financial reform and the necessity of adopting national and international accounting standards in PhD students' research, such as conference presentations, workshops, and published scientific articles in various journals.
- Deepen the study of accounting problems to enable economic institutions to fulfill their primary economic role by addressing accounting issues through the results achieved, supported by researchers' recommendations and suggestions.

Proposed Research Topics

No.	Proposed Topic
1	The impact of general and specific economic conditions on the level of accounting conservatism: A study of a group of Algerian economic institutions.
2	Determinants of financial reporting practices: A field study of a group of Algerian joint-stock companies.
3	Determinants of financial statement consolidation practices and their effect on the quality of financial reporting: A field study of selected Algerian groups.