Organize the International Forum:
The role of international accounting

Standards (IAS/IFRS, IPSAS) in the activation of enterprises
and governments performance

-The trend of the accounting system (financial and public)
according to international experiences-

18 - 19 November 2014

Call for Participation
The recent global financial crisis has raised new questions about the development of accounting, transparency and disclosure in private and public sectors. The first spark to this crisis was the lack of transparency, the inability of the accounting standards to address and to deal with development and constant innovation, which experienced financial products in general and structured in particular. While these standards had a direct and indirect role in the explosion of the crisis and its consequences. On the other hand, the crisis had a great impact on accounting policies and disclosure practices and transparency to governments and the public sector in many countries where the actual financial status of these countries and their institutions was hidden and misrepresented, which deepens the growing trouble and instability in the global economy faced the crisis of sovereign debt in most developed countries, the thing that has limited the effectiveness of international accounting standards for the public sector "IPSAS" and its applications in monitoring the crisis and to predict its occurrence.

These events have pushed international organizations and specialized institutions to open the debate in order to reconsider international accounting standards and international financial reporting standards (IAS / IFRS), led by the International Accounting Standards Board (IASB) and International accounting Standards (IPSAS) led by the International Accounting standards for the Public sector International Federation of Accountants. The purpose of these accounting standards is to meet the needs of different users and practitioners of business, government administrations, public institutions including assistance in obtaining quality information covering the needs of these users and the early detection of crises.

With this momentum in thé development of accounting standards internationally, Algeria has known à radical change in its accounting system, which saw the adoption of financial accounting system (SCF) that is compatible with the accounting standards and international financial reporting, as well as the approach taken to reform the methods adopted in the process of configuration, management and control of the state budget in order to increase transparency and accountability, and this according to a long-term strategy.

These choices that Algeria had followed in the global trend towards these standards aim to greater integration into the global economy and greater efficiency of their systems at the micro level for economic institutions in the private and public sector and macro level for the establishment and public companies and their services.

On this basis, the fundamental question that we are trying to answer through this forum, is formulated as follows:

**How international accounting standards can contribute to the activation of the economic performance of companies and government institutions?**

From this point, we organize this international forum to highlight the importance of international accounting standards in economic life, improving the quality of financial reporting, reducing the manipulation of public money and the orientation of state economic policy.

We will discuss a series of themes and topics where we try to talk about important elements directly related to the subject.

This forum is international, it aims to give a global dimension to share experiences and points of view.
Conference themes & topics:

Axis I: The theoretical principles for the construction of the International Accounting Standards and the selection of accounting policies.
1. Institutional framework for international accounting standards;
2. Accounting systems and international standardization efforts;
3. Research methods that explain the choice of accounting policies in the preparation of standards;
4. Accounting Standards and International Financial Reporting Standards (IAS / IFRS);
5. International accounting standards for the public sector (IPSAS);
6. Financial accounting standards for banks and Islamic financial institutions;

Axis II: The financial accounting system and the requirements of the application of international accounting standards.
1. Conceptual and legal framework of the financial accounting system;
2. Accounting standard setters in Algeria;
3. Financial accounting system and the problem of evaluation and measurement;
4. Financial accounting system and the effectiveness of financial communication;
5. Financial accounting system and financial performance, corporate governance;
6. Financial accounting system and financial and tax legislation;
7. Financial accounting system, audit methodology in the light of international standards on Auditing.

Axis III: International Accounting Standards (IPSAS) and accounting performance of public institutions in Algeria.
1. Role of Accounting board and parliamentary institutions in the financial legislation;
2. Control responsibility, how decentralized management in government institutions;
3. Evaluation and accounting disclosure in government institutions;
5. Public accounting system and its role in improving administrative performance of government institutions;
6. Role of economic and environmental factors in the construction of accounting standards and policies in the public sector;
7. Reality of public accounting system in Algeria and the mechanisms of its development.

Axis IV: Experiences of some countries and institutions in the application of international accounting standards.
1. Role of professional and non-professional organisation to ensure compatibility with international accounting standards with the Algerian environment;
2. Experiences of developed countries in the application of international accounting standards;
3. The experiences of developing countries in the application of international accounting standards;
4. International accounting system and accounting compliance efforts at the international and regional levels;
5. A comparative study between Islamic accounting standards and international accounting standards;
6. Presentation of practical implementation issues of IFRS, IPSAS and ISA in developed and developing countries;
7. Assess the financial accounting system applications in the sectors of the national economy (banks and financial institutions, building and public works, tourism enterprises ..., etc).
The Objectives:

1. Enrich the debate on the importance of international accounting standards in the activation of the performance of public and private sector in Algeria;
2. Identify trends in the Algerian accounting system relative to international experience;
3. Highlighting the role of accounting standard setters in Algeria, as well as the contribution of the university and higher education programs to the advancement of the accounting reform and provide what the labor market needs from skilled and specialized labor;
4. Review the mechanisms of application of international accounting standards in the Algerian accounting environment and study the effects resulting;
5. Support scientific research in the design and rationalization of the economic policies of the state;
6. Demonstrate the role of accounting and the extent of its contribution to the achievement of sustainable development through transparency in the use and preservation of public funds and provide accounting information in accordance with international accounting standards;
7. The involvement of professionals and actors in the financial and accounting legislation to raise their concerns, as we try to formulate these concerns in the form of academic views by providing insights, scientific and practical ways to improve the performance of economic institutions and government agencies. All these views will raise as recommendations.

Conditions for participation:

1. The paper has to be 20 pages at most and in one of the chapters of the forum;
2. The submitted papers must be committed to the standards of the scientific research methodology and it will be subject to scientific evaluation;
3. The language of the forum: Arabic/ French/ English;
4. The paper has to written with Traditional Arabic size: 16 for the Arabic paper and Times New Roman size: 14 for the paper with foreign languages;
5. The paper has to include two summaries, one with the language of the research and another language;
6. The paper must not be published or submitted for publication elsewhere;
7. The joint paper should not include more than two researchers and Residence charges will be paid by the University to only one person;
8. To submit complete papers with summaries, together with the participation and scientific curriculum vitae before September 11nd 2014;
9. The accepted papers will be answered in a date no more than October 31th 2014.
Pr. Ahmed BOUTERFAIA (Rector)  
Honorary President of the conference

Dr. Aissa BAHEDDI (The Dean)  
General Coordinator of the conference

Dr. Ilyes BENSACI (The director of the laboratory)  
Coordinators of the conference

Dr. Abdelouahab DADENE (The director of the laboratory)  

Dr. Mohamed ZERGOUNE  
President of the conference

Pr. Amer AZZAOUI  
President of the Scientific Committee of the conference

Dr. Mebarek BOUALEG  
President of the Organizing Committee of the conference

The communications:

The texts of the full interventions will be sent in the (in the time limit) on the following addresses:

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