How to Cite:
Ziadi, S., Bounegab, A., & Ghettas, A. (2025). Continuous professional development as a pillar of auditing profession advancement in Algeria. *International Journal of Economic Perspectives*, *19*(3), 1039–1054. Retrieved from https://ijeponline.org/index.php/journal/article/view/933

Continuous professional development as a pillar of auditing profession advancement in Algeria

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***Abstract*---**This study aims to highlight the importance of complying with the International Education Standard (IES) 7: *"Continuing Professional Development"* as a key driver for advancing the auditing profession in Algeria. The study reached several findings, the most significant of which is that the development of the auditing profession in Algeria requires adherence to the requirements of continuing professional development. This commitment improves professionals' competencies, maintains performance, and delivers efficient services. It also enables auditors to fulfil their duties in a manner that enhances public trust in them precisely and in the profession more broadly. Furthermore, it ensures alignment with the evolving demands of the profession and the provision of high-quality services.

***Keywords*---**Auditing profession, Continuing professional development, Professional competence.

Submitted: 08 January 2025, Revised: 17 February 2025, Accepted: 25 March 2025

1. Introduction

One of the fundamental pillars of the auditing profession is continuing professional development (CPD) programs, which assist auditors in developing their skills across various auditing-related fields. These programs enable auditors to keep pace with the rapid changes affecting the profession, leading to the execution of their duties with greater efficiency and high quality. Accordingly, adherence to CPD programs issued by the International Federation of Accountants (IFAC) will contribute to advancing the auditing profession in Algeria and help establish its foundational components. This, in turn, ensures the provision of relevant financial and accounting information to all economic actors and stakeholders who rely on audit reports to make informed economic decisions—thus reinforcing and supporting the national economy.

1.1. General Framework of the Research Problem

In light of the aforementioned context, the main research problem emerges and can be formulated as follows:
"Does adherence to the International Education Standard on Continuing Professional Development contribute to the advancement of the auditing profession in Algeria?"

1.2. Research Hypothesis

On the basis of the research problem, the primary hypothesis can be stated as follows:
"Adherence to the International Education Standard on Continuing Professional Development contributes to the advancement of the auditing profession in Algeria."

1.3. Significance of the Study

The significance of this study lies in the urgent need for CPD programs that assist auditors in keeping up with changes affecting the profession and in executing their tasks efficiently and at a high level of quality.

1.4. Previous studies

- **Ali Sousha Maria**: This study is an article published in the journal *"Economic Sciences, Management, and Commercial Sciences"* at Mohamed Boudiaf University in M'sila under the title *"Developing the Organisation of the Accounting Profession in Algeria in Light of the Requirements of the International Education Standard IES 7."*
- The study highlights the content of the seventh standard issued by the International Accounting Education Standards Board (IAESB), which focuses on continuing professional development for professional accountants. The aim is to adopt this standard as a reference framework to identify possible areas for modernising and developing the structure of the accounting profession in Algeria.
  The study also revealed that Algeria does not have a policy mandating continuing professional development (CPD) activities for professional accountants.
- **Mohammedi Hamza & Ben Dhoub Abdallah**: This study was published in the *Eliza Journal for Research and Studies* at the University Center of

Illizi under the title *"Continuing Professional Development and Its Impact on the Quality of External Auditing in Light of International Education Standard No. 7: A Perspective from Account Auditors."*

- This study aimed to examine the impact of CPD on the quality of external auditing in Algeria, in the context of IES-7, from the perspective of account auditors and expert accountants. It focused on auditors' technical competence and professional skills and how these dimensions influence audit quality. Data were collected via a questionnaire distributed to 145 Algerian account auditors and expert accountants.
- The study concluded that CPD has a statistically significant positive effect on the quality of external audits, specifically through its dimensions of technical competence in accounting and auditing and professional skills.
- **Ikhlef Randa Ibtissam & Sefahlo Rachid**: This article was published in the journal *"Economic Notebooks"* at Ziane Achour University in Djelfa under the title *"Continuing Professional Development and Its Relationship with Improving the Quality of Accountants' Work in light of the Challenges of Implementing the Financial Accounting System and the Developments in International Financial Reporting Standards (IFRS)."*
- The study aimed to highlight the necessity of establishing a training plan for Algerian accountants to increase the efficiency and professionalism of accounting work and ensure the proper implementation of the national financial accounting system.
- The findings revealed that accountants continue to face challenges that hinder the proper implementation of the financial accounting system. This makes continuous training imperative for enhancing their knowledge, improving the quality of services provided, and developing their skills through in-depth study and understanding of accounting and international financial reporting standards.

1.5. Structure of the Study

To address this research problem, this study is structured as follows:

- The concept and objectives of continuing professional development (CPD);
- International Education Standard (IES) 7: *"Continuing Professional Development"*;
- The requirements of the International Education Standard (IES) 7;
- The field study.

2. The Concept and Objectives of Continuing Professional Development

The International Federation of Accountants (IFAC) established the International Accounting Education Standards Board (IAESB), an independent standard-setting body that replaced the former Education Committee of the IFAC. The primary mission of the IAESB is to develop and issue international accounting education standards. In addition, the board oversees their implementation worldwide to ensure the improvement of the quality of accounting education programs at the international level[1].

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[1] Randa Ibtissam Ikhlef, Rachid Sefahlo, "Continuing Professional Development and Its Relationship with Improving the Quality of Accountants' Work in Light of the Challenges of Applying the Financial

2.1. The Concept of Continuing Professional Development

The auditing profession is undergoing continuous development and dynamic changes imposed by developments and transformations across various fields, such as economic, political, legislative, and technological aspects. This requires auditors to keep up with the changes and developments affecting the profession to meet the demands of the financial community. This can be achieved only by consistently and regularly engaging in the following activities (whether related to the auditor or the members of their office)[2]:

- Keep up with the latest research and developments in disciplines relevant to their field of work;
- Participating in training sessions and workshops whenever new standards in accounting and auditing are issued, as well as remaining updated on laws and professional codes of conduct, to apply and comply with them effectively during the execution of their duties;
- Maintaining ongoing familiarity with practical case studies and following reports and studies published by local and international academic and professional bodies regarding best practices in accounting and auditing;
- Staying informed about amendments to relevant laws (such as tax law, commercial law, procurement regulations, etc.);
- Pursuing continuous education in modern technologies, including accounting and auditing software and digital tools for managing financial data and information.

Building on the above, the most relevant definitions of CPD can be summarised as follows:

According to International Education Standard (IES) No. 7, CPD is defined as follows:

"The activities through which individuals develop their capabilities and skills, using various learning methods such as formal education, distance learning, and training. "[3]

It is also defined as:

"A form of relatively short-term education aimed at updating professional frameworks in response to new developments or emerging technologies. "[4]

The CPD is also defined as:

"A training process that helps professionals improve their performance by enabling them to adapt to changes occurring within their field of work. "[5]

Accounting System and Developments in International Financial Reporting Standards," *Economic Notebooks* 15, no. 2 (2024): 244.

[2] Omar Ali Abdel Samad, *Auditing Between Scientific Foundation and Practical Application*, vol. 1 (Huma Publishing, Algeria, 2018), 89.

[3] Abdullah Ben Saleh, *The Importance of Developing Accounting Education in Light of the Developments in International Financial Reporting Standards and Its Role in Liberalising Accounting Services in Arab Countries*, PhD diss., Faculty of Economic, Commercial, and Management Sciences, University of Chlef, Algeria, 2016/2017, 100.

[4] Ali Omar Ahmed Sweisi, *Audit Standards in the General Popular Committee of the Financial Audit Bureau in Libya*, PhD diss., Faculty of Economic, Commercial, and Management Sciences, University of Batna, Algeria, 2010/2011, 192.

[5] Abdullah Ben Saleh, *The Importance of Developing Accounting Education in Light of the Developments in International Financial Reporting Standards and Its Role in Liberalising Accounting Services in Arab Countries*, *ibid.*, 100.

Additionally, it is described as follows:
"Lifelong learning involving all formal and informal learning and development activities, with the aim of enhancing knowledge, skills, values, and ethics. "[6]
On the basis of the above definitions, the following conclusions can be drawn:

- Continuing professional development consists of programs that help auditors maintain and develop their professional competence;
- CPD enables auditors to keep pace with the changes affecting the profession;
- CPD contributes to the delivery of high-quality services.

2.2. Objectives of Continuing Professional Development

Continuing professional development (CPD) enhances the competence of professionals and helps maintain their performance to ensure the delivery of efficient services. It consists of a set of accounting programs that incorporate formal education and self-directed learning methods. To ensure the success of these programs, effective coordination is required among various professional organisations and universities to design and continuously evaluate educational programs in response to evolving variables and influencing factors. These efforts serve the following objectives:[7]

- **Educational objectives**: These objectives involve designing and implementing professional education programs in accounting fields on the basis of a structured plan that enables accountants to acquire new experiences and connect them with their existing knowledge. The impact of such programs on accountants' competence is then measured to assess the program's effectiveness in terms of quantity and quality.
- **Cultural objectives**: Under these objectives, CPD programs aim to provide professionals with the latest developments and changes in accounting knowledge. This is achieved through various suitable educational tools that facilitate understanding, application, and achievement of program goals.
- **Practical objectives** focus on integrating and applying the acquired knowledge in real-world professional practice.

3. International Education Standard (IES) 7 – "Continuing Professional Development"

This standard sets out the requirements for continuing professional development (CPD) for professional accountants. It enables them to develop and maintain the professional competence necessary to deliver high-quality services to clients, employers, and other stakeholders, thereby enhancing public trust in the profession.

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[6] Hamza Mohammedi, Abdullah Ben Dhoub, *"Continuing Professional Development and Its Impact on the Quality of External Auditing in Light of International Education Standard (IES) 7 from the Perspective of Auditors," Eliza Journal for Research and Studies* 9, no. 1 (2024): 28.

[7] Abdullah Ben Saleh, *The Importance of Developing Accounting Education in Light of the Developments in International Financial Reporting Standards and Its Role in Liberalising Accounting Services in Arab Countries, ibid.*, 101.

The standard is directed at the member bodies of the International Federation of Accountants (IFAC), and the responsibility for ensuring the implementation of CPD lies with these member bodies. Their role includes the following:[8]

- Promoting a commitment to lifelong learning among professional accountants;
- Facilitating access to CPD opportunities and resources for professional accountants;
- Establishing specific requirements for developing and implementing appropriate measurement, monitoring, and compliance procedures aimed at helping professional accountants develop and maintain the competence required to serve the public interest.

This standard emphasises the necessity of the continuous development of professional accountants' competence. It states that every professional accountant—regardless of the sector or the size of the organisation in which they work—is responsible for maintaining and developing their professional competence by undertaking CPD activities that are appropriate for their work and professional responsibilities. This obligation is to be fulfilled by the requirements set by the professional accounting body to which the individual belongs.[9]

The International Accounting Education Standards Board (IAESB) rationale for making CPD activities mandatory is that all professional accountants are required to exercise due professional care in serving their clients, employers, and other stakeholders. Moreover, they are expected to demonstrate their ability to fulfil this responsibility competently, thereby instilling confidence and trust in the services provided by the accounting profession.

Although the professional qualifications obtained by accountants are commonly used as evidence of their competence, they do not necessarily reflect their ability to keep pace with changes in the work environment—such as technological and legal developments—or shifts in professional expectations[10]Therefore, professional accountants must comply with the requirements of this standard to perform their duties in a way that enhances public trust in them as individuals and in the profession as a whole.

The standard also notes that compliance with CPD programs does not guarantee the delivery of high-quality professional services by accountants. Achieving such quality also requires ethical behaviour, sound professional judgement, and appropriate supervision. Furthermore, not every professional accountant participating in a CPD program may derive full benefits.

Nevertheless, continuing professional development is vital in enabling professional accountants to develop and maintain the competence relevant to

[8] IAESB, *Handbook of International Education Pronouncements* (New York, 2019), 8.

[9] Ali Sousha Maria, *"Developing the Organisation of the Accounting Profession in Algeria in Light of the Requirements of International Education Standard IES 7," Journal of Economic Sciences, Management, and Commercial Sciences* 18 (2017): 134.

[10] Ali Sousha Maria, *"Developing the Organisation of the Accounting Profession in Algeria in Light of the Requirements of International Education Standard IES 7," ibid.*, 134.

their roles. Therefore, CPD is essential in maintaining public trust in the profession despite inherent limitations.

4. Requirements of International Education Standard (IES) 7

The requirements for continuing professional development (CPD), as outlined in IES-7, include the following:

4.1. Promoting a Commitment to Lifelong Learning among Professional Accountants

Among the activities that can contribute to enhancing CPD and maintaining professional competence are the following:[11]

- Regularly communicating the value of CPD to professional accountants;
- Promoting diverse opportunities for CPD available to professional accountants;
- Employers emphasise the importance of CPD as part of performance management processes.

4.2. Facilitating Access to CPD Opportunities and Resources for Professional Accountants

Member bodies of the International Federation of Accountants (IFAC) may directly provide relevant CPD programs to professional accountants or facilitate access to programs offered by other providers, including employers. Activities that may be included as part of a planned CPD program include the following:[12]

- Participation in courses, conferences, and seminars;
- Self-directed learning;
- On-the-job training;
- Participation in and contribution to technical committees;
- Delivering CPD sessions or courses in areas related to professional responsibilities;
- Formal study related to one's professional responsibilities;
- Speaking at conferences, panel discussions, or discussion groups;
- Writing articles, papers, or books with a technical, professional, or academic focus;
- Conducting research, including reading professional literature or journals, for application in the accountant role;
- Professional examinations or formal assessments should be performed.

To assist professional accountants in planning their CPD, member bodies of IFAC may also provide the following tools:

- **Competency maps** that outline the core competencies required for specific roles or sectors of the profession;
- **Learning plan templates** that help professional accountants identify their learning and development needs and determine how to meet them.

The standard also states that, in their efforts to protect the public interest, professional bodies may specify particular or additional CPD requirements for

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[11] IAESB, *Handbook of International Education Pronouncements*, *Op. cit.*, 91-92.

[12] IAESB, *Handbook of International Education Pronouncements*, *Op. cit.*, 90.

professional accountants working in specialised or high-risk roles—such as external auditors. Furthermore, professional bodies are encouraged to consider appropriate CPD activities for professional accountants in special situations, including the following:[13]

- Professional accountants who are permanently retired but continue to use their professional title or perform limited functions;
- Professional accountants who are temporarily not engaged in professional work.

4.3. Establishing Specific Requirements for the Development and Implementation of Appropriate Procedures for Measurement, Monitoring, and Compliance

4.3.1. Measurement

Member bodies of the International Federation of Accountants (IFAC) should determine their preferred approach for measuring the CPD activities of professional accountants. This can be selected from among the following approaches:

Output-Based Approach: According to this standard, IFAC member bodies that implement the output-based approach should require each professional accountant to demonstrate that they have developed and maintained the necessary professional competence. This should be done by periodically providing evidence that can be verified by a qualified source or measured via an appropriate method for assessing competence.

IFAC encourages member bodies to consider how to integrate the following key elements into their approach:[14]

- A precise specification of the outputs or competencies achieved;
- The use of a qualified source capable of confirming that outputs or competencies have been developed and maintained.

The reliability of verification in the output-based approach is crucial. Some of the evidence that can be used for verification purposes includes:[15]

- Assessment of written or published material by an auditor;
- Evaluation of the achieved learning outcomes;
- The publication of a professional article or research project results;
- Periodic re-examination;
- Records of work completed that have been verified according to a competency map;
- Independent practice review processes that assess CPD;
- Evaluation, certification, and acknowledgement by specialised associations to document improvements in competencies.

Input-Based Approach: According to this standard, IFAC member bodies that adopt the input-based approach must require professional accountants to:[16]

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[13] Ali Sousha Maria, *"Developing the Organisation of the Accounting Profession in Algeria in Light of the Requirements of International Education Standard IES 7," ibid.*, 135.

[14] International Federation of Accountants, *International Education Data Guide*, trans. International Arab Society of Certified Accountants, 2017, 94.

[15] *Ibid.*, 94.

- Complete at least 120 hours of CPD activities over three years, with 60 hours being verifiable;
- At least 20 hours of CPD activities are completed annually;
- Learning activities should be measured to ensure the fulfilment of the aforementioned requirements.

On the basis of the above, this standard measures CPD activity according to the input-based approach by considering the time spent on learning activities or the prescribed units of learning determined by the respective bodies. Additionally, IFAC member bodies can use other straightforward procedures that are easy for professional accountants to understand. Some of the evidence that can be used for verification under the input-based approach includes the following:[17]

- Course summaries and educational materials;
- Confirmation of participation from trainers, employers, or instructors;
- Independent assessments that verify the occurrence of the learning activity.

Combined Input and Output-Based Approach: According to this standard, IFAC member bodies that combine the input-based and output-based approaches must:[18]

- Apply the requirements of both the input-based and output-based approaches;
- Professional accountants who may not meet the input requirement to verify that their competence has been developed and maintained;
- A certain number of input hours are specified to indicate the potential effort required to achieve competence and monitor that effort, along with verifying the competence achieved through learning activities.

IFAC member bodies may provide guidelines for the evidence that should be obtained or provided to demonstrate that professional competence has been developed or maintained. These guidelines should cover the responsibilities of professional accountants as follows:

- Retain appropriate records and documentation related to their CPD activities;
- Provide evidence, upon request, that can be verified to prove their compliance with the CPD requirements of the member body of IFAC.

4.3.2. Monitoring

According to this standard, monitoring processes require the following actions to be carried out periodically:[19]

- Providing a statement confirming that professional accountants have fulfilled their professional obligations to maintain the necessary knowledge and skills to perform their duties competently;
- Submit a statement confirming compliance with any specific CPD requirements imposed by the IFAC member body;
- Providing evidence of learning activities or verification of the competencies developed and maintained through their selected CPD activities.

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[16] International Federation of Accountants, *International Education Data Guide*, *Ibid.*, 90.

[17] *Ibid.*, 95.

[18] *Ibid.*, 95.

[19] International Federation of Accountants, *International Education Data Guide*, *Ibid.*, 96.

The supplementary monitoring processes may include the following:[20]

- Auditing a sample of professional accountants to ensure their compliance with CPD requirements;
- Reviewing and assessing learning plans or CPD documentation as part of quality assurance programs;
- Public sector employers must integrate CPD programs and effective monitoring systems within their quality assurance programs and track CPD activities as part of their time-tracking systems.

Monitoring may also be carried out through field inspections and audits of a sample of professional accountants, with a focus on verifying their compliance with CPD requirements as part of their quality assurance program. The frequency of inspections and audits should be determined according to what aligns with the requirements of the local environment of professional bodies while considering the interests and expectations of the public, regulators, and other stakeholders.
The Accounting Education Standards Board noted that the experiences of some IFAC member bodies with more than five years of practice may not be sufficient to meet these parties' needs. Additionally, periods of less than one year may place a burden on both professional bodies and professional accountants.[21]

4.3.3. Compliance

According to this standard, professional accountants who fail to comply with its requirements may be suspended or deprived of their right to practice. Additionally, publishing the names of professional accountants who are not compliant with CPD requirements is considered an option. This publication of names is a form of pressure on professional accountants and a clear signal to the public regarding the profession's commitment to maintaining competence.[22]
Furthermore, a professional accountant's deliberate failure to develop and maintain professional competence violates their professional duty, resulting in disciplinary action.

5. The Field Study

This study aims to gather opinions from professionals on the importance of complying with the International Education Standard (IES) related to continuing professional development (CPD) to advance the auditing profession in Algeria.

1.5. Study Sample

A nonprobability sampling method was employed for the study sample, which involves selecting sample members on the basis of their accessibility and ease of data collection. A total of 84 questionnaires were distributed to auditors and accounting experts. After as many completed forms as possible were collected, either through direct collection or with the help of colleagues, the sorting process

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[20] *Ibid.*, 96.

[21] Ali Sousha Maria, *"Developing the Organisation of the Accounting Profession in Algeria in Light of the Requirements of International Education Standard IES 7," Ibid.*, 138.

[22] International Federation of Accountants, *International Education Data Guide, Ibid.*, 97.

took place to identify which questionnaires were suitable for inclusion in the study.

The total number of distributed questionnaires was 84, of which 18 questionnaires were not returned, representing 21.4% of the sample. Sixty-six questionnaires were returned, accounting for 78.6% of the selected sample. A review of the returned questionnaires revealed that 5 questionnaires were invalid, representing 6% of the total questionnaires. This was due to incomplete responses, incorrect answers, or incomplete forms by unqualified individuals. As a result, the final number of valid questionnaires for analysis was 61, representing 72.6% of the total distributed forms.

2.5. Questionnaire processing

At this stage, the responses from the sample participants were sorted and analysed via SPSS software (version 25.0), which provides a range of statistical methods that assist in the effective and objective analysis of the survey data. Additionally, relative pie charts in Excel were used to graphically represent the results obtained.

A five-point Likert scale was used.

To determine the level of agreement regarding the study's topics. Five response options were available for each statement: **strongly agree**, **agree, neutral, disagree, and strongly disagree**. Weighted scores were assigned to each response, as outlined in **Table 1**.

Table 1: Five-point Likert scale

Classification	**Strongly Agree**	**Agree**	**Neutral**	**Disagree**	**Strongly Disagree**
Weight (Grade)	5	4	3	2	1

Mohamed Abdel Fattah Sairafi, *Scientific Research: An Applied Guide for Researchers* (Dar Wael for Publishing and Distribution, 2006), 115.

2.5. Calculation of the Minimum and Maximum Limits of Categories

The minimum and maximum limits of the categories were calculated by determining the range, which is calculated as (5 - 1 = 4). This range was then divided by the number of categories (5 categories), resulting in a category length of (4/5 = 0.8). This is illustrated in **Table 2**:

Table 2: Response Direction According to the Five-Point Likert Scale

Relative Weight	**Response Direction**
From 1.00 to 1.80	Strongly Disagree
From 1.80 to 2.60	Disagree
From 2.60 to 3.40	Neutral
From 3.40 to 4.20	Agree
From 4.20 to 5.00	Strongly Agree

Source: Prepared by the researchers.

3.5. Analysis of the Results and Hypothesis Testing

1.3.5. Analysis of Results

Table 3 presents the mean scores and standard deviations for the study sample's responses regarding the professionals' opinions on the importance of complying with the International Education Standard (IES) related to continuing professional development (CPD) to advance the auditing profession in Algeria.

Table 3: Means and Standard Deviations

No.	Statement	Mean	Standard Deviation	Direction	Rank
1	The development of the auditing profession in Algeria requires adherence to the Continuing Professional Development (CPD) requirements outlined in the International Education Standard (IES) 7.	3.98	0.619	Agree	08
2	The development of the auditing profession in Algeria requires auditors to maintain and continuously develop their professional competence.	4.36	0.684	Strongly Agree	01
3	Maintaining and continuously developing auditors' professional competence requires participation as a speaker in conferences, discussion sessions, or focus groups.	4.10	0.798	Agree	05
4	Maintaining and continuously developing auditors' professional competence requires delivering a CPD session in a field related to professional responsibilities.	4.07	0.655	Agree	06
5	Maintaining and continuously developing auditors' professional competence requires writing professional or academic articles or books and reviewing professional websites.	3.84	0.734	Agree	09
6	Maintaining and continuously developing auditors' professional competence requires reading accounting literature and journals.	4.00	0.775	Agree	07
7	The development of the auditing profession in Algeria requires the implementation of CPD programs. These programs are a key foundation for acquiring and	4.26	0.603	Strongly Agree	02

No.	Statement	Mean	Standard Deviation	Direction	Rank
	increasing technical knowledge and professional skills and serve as a means of following any modifications and developments in the profession.				
8	The development of the auditing profession in Algeria requires implementing CPD programs, an important means of addressing the difficulties imposed by the profession's changes and developments.	4.11	0.635	Agree	04
9	Auditors' commitment to completing at least 120 hours of learning every three years through relevant CPD activities would contribute to the development of the auditing profession.	3.80	0.833	Agree	10
10	Applying the CPD standard improves auditors' competence, thus developing the auditing profession.	4.18	0.671	Agree	03
	Statistical Indicators for the Entire Axis:	**4.07**	**0.441**	**Agree**	

Source: The researchers prepared the data on the basis of the SPSS program results.

- Based on the previous data, it is clear that the majority of respondents (62.3%) confirm that the development of the auditing profession in Algeria requires adherence to the continuing professional development (CPD) requirements outlined in the International Education Standard (IES) 7. This statement ranked No. 8, with a mean of 3.98 and a standard deviation of 0.619, indicating Agree.

- The data also show that 45.9% of the respondents believe that the development of the auditing profession in Algeria requires auditors to maintain and continuously develop their professional competence. This statement ranked No. 1, with a mean of 4.36 and a standard deviation of 0.684, indicating Strongly Agree.
On the basis of the previous data, most respondents (50.8%) confirmed that maintaining and continuously developing auditors' professional competence requires participation as a speaker in conferences, discussion sessions, or focus groups. This statement ranked No. 5, with a mean of 4.1 and a standard deviation of 0.798, indicating agreement.

According to the previous data, most respondents (57.4%) confirmed that maintaining and continuously developing auditors' professional competence requires delivering a CPD session in a field related to professional responsibilities. This statement ranked No. 6, with a mean of 4.07 and a standard deviation of 0.655, indicating agreement.

On the basis of the previous data, most respondents (54.1%) confirmed that maintaining and continuously developing auditors' professional competence requires writing professional or academic articles or books and reviewing professional websites. This statement ranked No. 9, with a mean of 3.84 and a standard deviation of 0.734, indicating agreement.

- The data also show that 45.9% of the respondents believe that maintaining and continuously developing auditors' professional competence requires reading accounting literature and professional journals. This statement ranked No. 7, with a mean of 4.00 and a standard deviation of 0.775, indicating Agree.
On the basis of the previous data, most respondents (62.3%) confirmed that the development of the auditing profession in Algeria requires the implementation of continuing professional development (CPD) programs. These programs are a key foundation for acquiring and increasing technical knowledge and professional skills and serve as a means of keeping up with any modifications and developments in the profession. This statement ranked No. 2, with a mean of 4.26 and a standard deviation of 0.603, indicating Strongly Agree.

According to the previous data, the majority of respondents (63.9%) confirmed that the development of the auditing profession in Algeria requires implementing CPD programs, which are an important means of helping the profession face the challenges posed by the changes and developments affecting it. This statement ranked No. 4, with a mean of 4.11 and a standard deviation of 0.635, indicating Agree.

- The data also show that 45.9% of respondents believe that auditors' commitment to completing at least 120 hours of learning every three years within relevant CPD activities would contribute to the development of the auditing profession. This statement ranked No. 10, with a mean of 3.80 and a standard deviation of 0.833, indicating Agree.

On the basis of the previous data, most respondents (57.4%) confirmed that applying the continuing professional development (CPD) standard would improve auditors' competence and thus develop the auditing profession. This statement ranked **No. 3,** with a mean of **4.18** and a standard deviation of **0.671,** indicating **agreement.**

2.3.5. Hypothesis Testing

The fourth hypothesis states, "Compliance with the International Education Standard related to Continuing Professional Development (CPD) contributes to the advancement of the auditing profession in Algeria." Therefore, the hypotheses are as follows:

- **H0:** Compliance with the International Education Standard related to CPD does not contribute to advancing the auditing profession in Algeria.
- **H1:** Compliance with the International Education Standard related to CPD contributes to advancing the auditing profession in Algeria.

The null hypothesis **H0** is accepted if the calculated significance level exceeds the accepted significance level (0.05). On the other hand, if the calculated significance level is less than the accepted significance level, **H1** is accepted.

Table 4: Results of the Fourth Hypothesis Test

T Value	Degrees of Freedom	Sig (Significance)	Mean Difference	95% Confidence Interval	
				Upper Limit	Lower Limit
18.979	60	.000	1.071	0.96	1.18

Source: The researchers prepared the data on the basis of the SPSS program results.

It is clear from **Table 3** that the mean value is **4.07**, which is greater than the assumed mean (3), indicating substantial agreement from the respondents on the items of this axis. Additionally, as shown in **Table 4**, the calculated significance level (Sig = 0.000) is less than the accepted significance level (0.05 ≥ α); therefore, the null hypothesis (H0) is rejected, and the alternative hypothesis (H1) is accepted. This confirms that compliance with the International Education Standard related to Continuing Professional Development (CPD) contributes to advancing the auditing profession in Algeria.

6. Conclusion

This study addresses the role of continuing professional development (CPD) in supporting and advancing the auditing profession in Algeria. The development of the auditing profession in Algeria has been shown to require adherence to the CPD requirements outlined in the International Education Standard (IES) 7. This is achieved through implementing CPD programs, a key foundation for acquiring and enhancing technical knowledge and professional skills. These programs also serve as a means to keep up with any changes and developments in the profession, and they are an important tool for addressing the challenges posed by the changes and developments affecting the profession.

1.6. Recommendations

- Professional accountants should adhere to the Continuing Professional Development (CPD) requirements outlined in the International Education Standard (IES) 7.
- Training courses should be organised to familiarise professionals with auditing standards and the ethical codes issued by the International Federation of Accountants (IFAC).
- There is a need to conduct academic and professional studies and research; organise conferences; publish books, journals, and publications to address challenges and difficulties; and further develop the auditing profession in Algeria.

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