

The History of Chartered Certified Accountants: The Case of Tunisia

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Abstract : This paper aims to highlight the conditions and the context of the birth and the implementation of the Chartered Certified Accountants in Tunisian universities. For this purpose, we present an historical overview of the establishment of institutions that started the courses of Chartered accounting, including the Institute of Higher Commercial Studies (IHEC) of Carthage, the Higher Institute of Management (ISG) of Tunis, the Faculty of Economics and Management (FSEG) of Sfax and later the Higher Institute of Accounting and Administration of Enterprises (ISCAE) of Tunis. Then, it would be relevant to examine the changes, carried out by the Tunisian government, of the regulations in force relating to this academic path, from its birth during the 1970s until nowadays. We conducted a documentary study (archival documents, official documents, etc.) accompanied by semi-structured interviews with key actors (accountants, academics, officials of the Ministry of Higher Education) who marked the history of the studies of Tunisian chartered accounting. Addressing this research question in Tunisia may contribute to the literature in three ways. First, previous researches dealing with the history of chartered accounting-education are scarce. Second, this paper allows us to understand the circumstances and context of the birth and teaching of accounting in Tunisia. Eventually, it helps to position the accounting curriculum in relation to international requirements. In fact, the training of accountants is closely related to the practice of the profession, regulated by the Order of Chartered Accountants in Tunisia (OECT). This Order is a member of the International Federation of Accountants (IFAC), since its creation in the 80s, has obligations to align with international requirements, particularly those relating to higher education, set up in 2005 and updated in 2015 (International Standard Education: IES).

Keywords : accounting history, chartered certified accountants, higher accounting education, Tunisian context

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