

## The History of the Birth of Tunisian Higher Accounting Education

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**Abstract :** The aim of this study is to trace the historical evolution of Tunisian higher accounting education and to understand and highlight the circumstances of its birth and its development. A documentary study (archival documents, official documents, public speeches, etc.), as well as semi-directive interviews with key actors, were carried out as part of this research work. These interviews aim to fill a lack of information on this subject and to confirm events addressed by other sources, but for which it lacks the elements necessary for a good understanding. After having put forward the specificities of the Tunisian context, we will, first of all, proceed to a review of the literature related to our theme in various contexts of the world. Then, we will present the evolution of the accounting curriculum by highlighting the circumstances of its birth and those of the successive reforms led by the Tunisian government. The study of higher accounting education in Tunisia and its evolution has several interests. The first lies in understanding the circumstances of its birth and its evolution in relation to the historical, socio-economic, and political context of the country. The second is to propose a reading grid that allows an understanding of the reforms that led to the university accountancy accounting course as we know it today. And, the third, aims to complete the literature on the processes of evolution of higher education accounting, by treating a different context, in order to provide additional knowledge necessary to compare experiences in this area around the world.

**Keywords :** accounting history, higher accounting education, socio-economic and political context, Tunisian context

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