**Hanen Ghorbel**1

(Corresponding author)

Assistant professor in Accounting

High school of Commerce of Sfax - Tunisia

Tel : 0021623732747

E-mail : hanenghorbelsiala@gmail.com

**Elleuch Hela** 2

PhD student in Accounting

Tel : 0021620134277

E-mail : elleuch\_hela@yahoo.fr

**Permanent addresses:**

1 First Address: Airodrome Road Km 4, PO Box 1081 Sfax 3018

2 Second Address: Lafrane Road Km 7, PO Box 59 Sfax 3093