

## Enhancing the Quality of Accounting Practices in Algeria Through Accounting Knowledge

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**Summary:** The purpose of this study was to concentrate on the difficulties that accountants in Algeria face to bring attention to the significance of accounting knowledge in enhancing the quality of accounting practices within Algerian businesses. The researcher assessed the relationship between accounting knowledge and improving accounting practices within Algerian businesses by employing a descriptive-analytical approach and using SPSS software. This addressed the research problem and tested the hypotheses under investigation. According to the findings, accounting expertise made a significant contribution to the improvement of corporate accounting practices.

**Keywords:** Accounting knowledge, financial disclosure, Accounting practice, Algerian accounting environment, Quality.

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### I-Introduction:

The Algerian government has shaped accounting standards and legislation to promote financial reporting transparency and accountability. To align its accounting system with global standards, Algeria relies on IFRS. (Saidi, 2013) These initiatives help the country attract foreign investment and boost its global competitiveness. In recent years, there has been a push for greater transparency and disclosure in financial reporting, with the government enforcing stricter standards to deter fraud and ensure the accuracy of financial statements. (Liu, 2013) Algerian accounting methods are evolving to meet the demands of a dynamic business environment, emphasizing improving honesty and trust in financial reporting. Importance of Accounting Acumen in Improving Procedures A solid understanding of accounting concepts and processes is essential to improving financial reporting practices in Algeria. As the focus on openness and accuracy in financial reporting intensifies (Nouara et al., 2023), companies and professionals must have the knowledge and skills to ensure compliance with laws and standards. By staying abreast of the latest developments in accounting and financial reporting, organizations can enhance their credibility and foster trust with investors and stakeholders. In addition, accounting expertise can identify potential threats and development opportunities, enabling organizations to make informed decisions that promote sustainable success. Accounting expertise is critical in improving processes in Algeria's growing business environment. (Hewson, 2024) A solid understanding of accounting principles is essential for companies in Algeria, where regulatory requirements are complex and frequently evolving. By

investing in their accounting professionals' ongoing education and training, organizations can maintain a competitive edge and respond to emerging requirements. This proactive strategy fosters adherence to regulations and cultivates a culture of transparency and accountability within organizations. A comprehensive understanding of accounting processes is essential for long-term success and maintaining a competitive advantage in the Algerian market. (*Accounting and Accounting Rules in Algeria*, n.d.)

### **Problematic for the subject:**

How does the quality of accounting practices within the Algerian accounting environment improve due to access to accounting knowledge?

### **Sub-problems:**

What is the extent of accountants' access to accounting knowledge in Algeria?

What is the extent to which accounting knowledge contributes to improving accounting practices in Algeria?

### **Research hypotheses:**

Algerian accountants possess sufficient knowledge of accounting.

Accounting knowledge significantly improves the quality of accounting practices.

### **The importance of the subject:**

The standard of corporate accounting practices is crucial for attracting investments and fostering economic development in countries. To promote economic growth and foster investor trust, Algeria's accounting sector must prioritize the enhancement of quality control systems in corporate accounting and the advancement of accounting knowledge.

### **The objectives of this topic are:**

- To evaluate the influence of accounting knowledge on improving the quality of accounting procedures within companies in Algeria's accounting environment.
- To evaluate the obstacles legislators, investors, auditors, and accountants encountered in Algeria's accounting sector.
- To suggest practical solutions and strategies to enhance the quality of accounting practices and accounting expertise for businesses in Algeria.
- To underscore the significance of adhering to international accounting measurement and disclosure standards to guarantee the trust, reliability, and transparency of corporate financial reporting.
- To increase awareness of the importance of accounting proficiency and its role in establishing trust in corporate disclosure and measurement in Algeria, thereby fostering economic growth.

## I. 1. Previous studies:

### **Fatiha, S. (2015). "Current Trends in the Standardization of Accounting Knowledge: A Theoretical and Practical Perspective"**

This investigation aimed to use Accounting expertise to enhance the quality of practices in Algeria by standardizing methods and augmenting the efficiency of financial information, which is essential for informed decision-making within the accounting sector. Goals Organize and standardize accounting knowledge procedures. Enhance the efficacy of financial data for decision-making purposes. Outcomes Financial literacy is essential for educated decision-making. Standardizing and enhancing accounting competencies is crucial.

### **Cris, Kuntadi., Nurma, Livrianti. (2023): "The Influence of Accounting Proficiency, Utilization of Accounting Information Systems, and Internal Control Mechanisms on the Quality of Government Financial Reporting"**

This study emphasizes that accounting proficiency markedly enhances the quality of government financial reporting by improving accuracy and reliability, as evidenced in multiple contexts, including Algeria. The objective is to examine the impact of accounting expertise on the quality of financial reporting and to investigate the influence of accounting systems and internal controls on reporting accuracy. The results demonstrate that accounting proficiency directly influences the quality of governmental financial reports while implementing robust accounting systems and internal controls further improves reporting precision.

### **Asma, Mechta., Zsuzsanna, Széles., Ágnes, Siklósi. (2024): "The Role of IFRS in the Financial Accounting System of Algeria"**

This study, Accounting literacy, is essential for the progression of practices in Algeria, as it fosters comprehension of international standards, improves the quality of financial reporting, and enables informed decision-making amidst existing systemic challenges. Goals Analyze the challenges to the adoption of IFRS in Algeria. Analyze the literature on Algeria's financial accounting framework. Outcomes Algeria encounters numerous obstacles in the complete implementation of IFRS. Comprehensive alterations are necessary for successful execution.

### **Fethi, S. (2013). "The Evolution of Accounting in Algeria: Journey Toward IFRS Implementation"**

This study underscores the necessity of accounting proficiency for enhancing practice standards in Algeria, facilitating the transition to IFRS, and adeptly confronting challenges in implementing the new financial accounting system. The objective is to elucidate Algeria's distinctive circumstances concerning IFRS adoption, examine the challenges and advantages of the new system, and pinpoint barriers to its effective implementation, thereby offering insights into the country's trajectory toward integrating international accounting standards.

### **Youcef, M. (2018). "An Analytical Examination of Income Tax Accounting Practices within the Algerian Accounting Framework According to IAS/IFRS: A Case Study of Algerian Enterprises"**

This study demonstrates that accounting expertise enhances practice quality by enabling professionals to apply deferred tax methods proficiently, adhere to international standards, and enhance compliance within the Algerian context. Goals: Analyze the accounting practices for deferred taxes in Algeria. Examine the relationship between corporate attributes and deferred tax adherence. Results: The predominant number of Algerian enterprises do not use deferred tax. More accountant training is needed to maintain adherence to international norms.

**Ali, Benguetib., Said, Gasmi. (2016): "Auditing Practices in Algeria: The Role of Corporate Governance Implementation"**

The study highlights that enhancing accounting knowledge is crucial for improving processes, ensuring compliance with independence requirements, and fostering openness in the Algerian accounting sector. Goals: Analyze the correlation between auditing and corporate governance in Algeria. Emphasize the significance of audit committees in organizations. Results Corporate governance enhances the quality of audits in Algerian enterprises. Audit committees are crucial for overseeing the obligations of auditors and directors.

**Reda, Bendoukha, Mohammed., Kaloum, Bouflaja. (2024): "Adherence to International Public Sector Accounting Standards for Disclosure in Algeria"**

The study emphasizes compliance with IPSAS and disclosure standards instead of directly investigating the influence of accounting knowledge on improving accounting practices in Algeria. The objectives are to emphasize the significance of disclosure standards in international public sector accounting and evaluate the degree of their implementation within Algeria's public accounting framework. The results indicate that 60% of public sector transparency standards have been enacted to enhance the modernization and transparency of accounting practices.

**Leyla, Mme, Bekhadda, Mouffok, M , Benichou. (2022): "The Effect of the Accounting and Financial System (SCF) and IFRS 16 on Financial Information"**

Goals: To examine the influence of SCF and IAS 16 on financial information and enhance comprehension of Algerian enterprises' financial circumstances. Outcomes: Component accounting precisely represents the actuality of technical investments. Amended depreciation regulations enhance asset administration and reporting.

## **I. 2. Theoretical Framework:**

### **The present condition of accounting practices in Algeria**

#### **- Overview of the current accounting standards and practices in Algeria:**

Algeria's accounting practices are shaped by a blend of international standards and national regulations, with the country adopting the International Financial Reporting Standards (IFRS) for its financial reporting, which promotes transparency and comparability in financial statements. However, businesses operating in Algeria must also abide by specific rules set forth by the government. These regulations cover areas such as tax reporting, auditing requirements, and disclosure of financial information. Overall, the accounting landscape in Algeria is evolving as the country continues to modernize its financial reporting practices to align with international standards. (Monetary & Dept, 2021)

One key aspect of the accounting regulations in Algeria is the requirement for businesses to submit their financial statements to the Algerian Ministry of Finance for review and approval. This ensures that companies adhere to the country's accounting standards and that their financial information is accurate and reliable. Additionally, businesses in Algeria must also comply with tax regulations, which dictate how income, expenses, and assets are reported for tax purposes. Failure to comply with these regulations can result in penalties and fines for non-compliance. Despite these challenges, many businesses in Algeria are shifting towards more transparent and standardized financial reporting practices to attract foreign investment and improve their financial performance. (Boukherouaa et al., 2021)

### **Challenges faced by accountants in Algeria:**

This entails maneuvering through the intricate regulatory landscape and guaranteeing adherence to international accounting standards. Moreover, managing stakeholders' expectations. One of the critical challenges for accountants in Algeria is the need for more clarity and consistency in interpreting and applying accounting standards. This can make it difficult for businesses to accurately assess their financial position and performance, leading to potential errors and discrepancies in financial reporting. Additionally, the limited availability of skilled accounting professionals in Algeria poses a challenge for businesses looking to maintain accurate and reliable financial records. Despite these challenges, the accounting profession in Algeria is evolving and adapting to meet the demands of a changing business environment. (Gonguet et al., 2021)

One way the accounting profession in Algeria is evolving is through increased collaboration with international accounting organizations and adopting global accounting standards. By aligning with international best practices, Algerian accountants can enhance financial information's transparency and comparability. Making it easier for businesses to attract investment and make informed decisions. Furthermore, ongoing professional development and training programs are helping to build a more robust and skilled workforce in the accounting industry, addressing the limited availability of qualified professionals. These efforts are crucial for businesses' continued growth and success in Algeria and the country's economy. (Boukherouaa et al., 2021)

#### **- Impact of poor accounting practices on businesses in Algeria**

One of the critical consequences of poor accounting practices on businesses in Algeria is the need for more transparency and reliability in financial reporting. This can lead to mismanagement of funds, inaccurate financial statements, and, ultimately, a loss of investor confidence. Additionally, with proper accounting practices, businesses can comply with regulatory requirements and avoid legal repercussions. In the long run, these issues can hinder the growth and sustainability of businesses in Algeria, impacting the overall economy negatively. Businesses must prioritize good accounting practices to ensure their success. Assist in promoting the development of the national economy.

(Eyraud et al., 2021)

Businesses can improve their financial reporting practices by investing in qualified accounting professionals who can accurately track and analyze financial data. These professionals can help businesses identify areas for improvement, prevent fraud, and ensure compliance with local and international accounting standards. By implementing robust internal controls and regular audits, businesses can enhance transparency and accountability in their financial reporting processes. Furthermore, training employees on proper accounting procedures and the importance of accurate financial reporting can help foster a culture of financial integrity within the organization.

Ultimately, by prioritizing good accounting practices, businesses in Algeria can safeguard their financial health and contribute to the country's overall economic development. (Rana et al., 2019) This can lead to increased investor confidence and improved access to capital, which is essential for businesses looking to expand and grow. Additionally, adherence to international accounting standards can help businesses in Algeria compete more effectively in the global marketplace, as they will be able to provide reliable and comparable financial information to potential partners and investors. In the long run, this can lead to increased foreign investment and economic growth for the country. Prioritizing good accounting practices is not only beneficial for individual businesses but also for the broader economy of Algeria. (Kose et al., 2021)

### **The relation between accounting practices and knowledge of accounting**

Accounting expertise is essential in enhancing the accuracy and reliability of financial reporting in publicly traded companies. A comprehensive grasp of accounting principles and the proficient utilization of accounting information systems are crucial for producing high-quality financial reports, enhancing confidence, and facilitating decision-making.

#### Accounting Knowledge and Financial Reporting Quality

- **Enhanced Accuracy:** Accounting knowledge ensures that financial data is recorded and reported accurately, reducing errors and misstatements(Kuntadi & Livrianti, 2023).
- **Effective Use of Information Systems:** Integrating accounting information systems with accounting knowledge leads to improved financial reporting quality, as demonstrated in studies showing significant positive correlations between these factors(Fatmawati et al., 2022).
- **Decision-Making Support:** High-quality financial reports, underpinned by solid accounting knowledge, facilitate better organizational decision-making processes, impacting strategic planning and operational efficiency(Rotaru, 2022). Look to **Figure N 01**.

## **II– Methods and Materials:**

### **Population and sampling:**

The study population comprises all individuals engaged in the accounting profession, encompassing both academic and professional environments, to ensure a thorough understanding of the field. To attain the desired outcomes, an electronic survey was disseminated to the targeted group. 57 forms were completed, achieving a 100% response rate.

### **Sample Study:**

The study sample comprises individuals from the study population, selected through a purposive sampling technique, and is categorized as follows:

**Scholarship Category:** This group comprises university professors engaged in the accounting profession, master's students, and doctoral candidates specializing in accounting, all directly pertinent to the subject matter.

**Category of Professionals:** This group consisted of various accounting experts, including accountants and certified accountants, and various employees of government institutions practicing accounting.

### **Methodology and measurement of variables:**

This study used a quantitative methodology frequently utilized in accounting research to measure variables. The questionnaire, formulated from prior research, functioned as the principal instrument for data collection. The survey comprised three primary sections:

The initial section collected personal data regarding the study participants, including gender, age, education, and occupation.

There were issues about the availability of accountants who possess adequate accounting expertise. In the final segment, inquiries were made concerning how accounting expertise enhances the caliber of business accounting procedures in the Algerian accounting context.

#### **Table No. 02.**

The study sample comprised 19.3% females and 80.7% males. Regarding professional roles, 38.6% were financial and accounting executives, 40.4% were accountants, 3.5% were certified public accountants, 8.8% were research professors, and 8.8% were auditors. Concerning educational qualifications, 10% of participants possessed a bachelor's degree, 58% held a master's degree, and a subset attained advanced degrees, including a Ph.D. or research professorship. Regarding professional experience, 47% possessed 10 to 15 years, 24% had less than 5 years, 18% had between 15 and 20 years, and the remaining participants had 5 to 10 years of experience. The participants exhibited a significant proficiency in comprehending and addressing the survey questions.

**Data Analysis Utilizing SPSS Software:** The analysis was conducted with SPSS v29 in two primary phases. Initially, we computed Cronbach's alpha coefficient to assess the precision and reliability of the research instrument. In the second phase, we tested the study's hypotheses.

#### **Assessing the Reliability of the Research Instrument:**

Table No. (03) displays the quantity of scale items and Cronbach's alpha coefficient derived from the statistical outputs of the SPSS software.

The reliability coefficient, Cronbach's alpha, was determined to be 0.801, as illustrated in the figure. This value is deemed robust, signifying that the scale is dependable and consistent.

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#### **Measuring the validity of the study tool:**

##### **Results of hypothesis testing:**

The initial hypothesis was evaluated, revealing that accountants in Algeria exhibit adequate accounting knowledge. The questionnaire results indicate that this hypothesis seeks to address concerns about the availability of accountants possessing sufficient knowledge in the Algerian context. Table No. (04) demonstrates that an increased level of consensus in the sample responses is associated with a higher degree of accounting knowledge in Algeria.

The findings indicate that Algerian accountants exhibit sufficient accounting knowledge, as illustrated in Table No. (04). The survey indicated an arithmetic mean of 4.8496 and a standard deviation of 0.22975, demonstrating robust agreement with this assertion. This indicates that Algerian authorities are diligently striving to augment adherence to international accounting standards by enhancing training and educational initiatives for professionals in the sector. Consequently, the hypothesis is validated, and it can be concluded that the Algerian accounting environment possesses sufficient accounting knowledge.

##### **Outcomes of Evaluating the Second Hypothesis:**

This hypothesis examines how accounting knowledge enhances the quality of accounting practices in the Algerian accounting context, as perceived by the respondents. The hypothesis aims to ascertain if accounting proficiency enhances accounting practices in Algeria. The questionnaire results evaluate this hypothesis by examining the correlation between favorable responses and the

influence of accounting knowledge on improving accounting practices within the Algerian context. Table 6 encapsulates the findings of this hypothesis.

Table No. (05) indicates that the sample respondents assert that accounting knowledge substantially enhances confidence in financial reporting within the Algerian accounting context, evidenced by an average score of 4.0351 and a standard deviation of 0.49728, reflecting strong consensus. The initial two survey items indicated a neutral position, with mean scores of 2.88 and 3.14 and standard deviations of 0.983 and 1.060, respectively. This indicates that the sample perceives a continued necessity for Algerian authorities to mandate companies to furnish more transparent, accurate, and reliable financial and accounting disclosures.

### **The statistical analysis of the sample**

according to the results of testing the two hypotheses, Table 06 demonstrates the role of accounting knowledge in improving the quality of accounting practices within the Algerian context. Table 07 indicates that respondents strongly concur, with a mean score of 4.4423 and a standard deviation of 0.36351, that accounting knowledge significantly enhances confidence in financial reporting within the Algerian accounting context.

The Public Accounts Oversight Authority has been established to improve the quality of accounting practices and auditing. Algeria has significantly advanced its accounting practices, especially by adopting International Accounting Standards (IAS) and incorporating them into its legal framework. The Ministry of Finance in Algeria has played a pivotal role in promoting accounting knowledge, modernizing accounting standards, refining the tax system, and implementing training programs to elevate the accounting proficiency of individuals and enterprises.

## **III- Results and discussion:**

Examination and Analysis of the Outcomes of Testing the Initial Hypothesis:

The initial hypothesis investigated the proficiency level of accountants within the Algerian context. The study's results indicate that the participants perceive the Algerian accounting environment as exhibiting sufficient accounting competence within its institutions. This result can be ascribed to the initiatives undertaken by Algerian authorities to regulate the profession, encompassing the training and qualification of individuals in accounting alongside the implementation of advanced accounting technologies and specialized financial management systems. These actions indicate a favorable transition towards the modernization of the accounting sector, aligning it more closely with global standards.

**Examination and Analysis of the Outcomes of Evaluating the Second Hypothesis:**

The second hypothesis examined the influence of accounting knowledge on improving the quality of accounting practices in Algeria. The results indicate that study participants regard accounting knowledge as crucial in enhancing accounting practices. This knowledge facilitates compliance with both international and local accounting standards. Proper implementation of these standards yields more reliable and consistent financial reporting. Moreover, individuals possessing advanced accounting proficiency are more adept at generating precise and transparent financial statements, thereby improving the quality of accounting practices within Algeria's accounting landscape.

## **IV-Conclusion:**

This study sought to investigate the impact of accounting knowledge on the quality of accounting practices in Algeria. The study was segmented into two sections, concentrating on the influence of accounting knowledge on enhancing accounting practices in Algeria. The subsequent principal findings emerged from the inquiry:

Study participants assert that the Algerian accounting environment exhibits adequate proficiency in accounting.

Expertise in accounting is essential for fostering trust in the Algerian accounting sector.

Expertise in accounting enhances the quality of financial reporting, reinforces compliance with accounting regulations, and facilitates the prompt identification of financial risks.

Organizations must improve their auditing and accounting supervision to ensure adherence to accounting standards and enhance financial statement transparency and quality.

Enhancing international collaboration in accounting and facilitating knowledge exchange with other nations can substantially elevate Algeria's accounting competence and efficiency.

Enhancing support and funding for the advancement of accounting professionals in Algeria is crucial, as is promoting partnerships between universities and financial institutions to provide superior educational and training programs.

**Suggestions:**

The Algerian government and institutions should allocate additional resources and funding to initiatives that cultivate and improve accounting skills.

Individuals and institutions should be incentivized to invest in accounting education and ongoing professional development to enhance knowledge and proficiency.

Enhancing accounting proficiency in Algeria will improve the quality of financial reports and instill greater confidence in the accounting sector, attracting investment and stimulating economic growth.

Assist small and medium-sized enterprises (SMEs) by providing accounting and financial training, financial assistance, and funding to enhance their operations and ensure precision in financial reporting.

Establish specialized accounting and financial auditing institutions in Algeria to offer comprehensive programs and courses for professionals in this domain.

Urge enterprises to upgrade their accounting systems, implement IT-based financial management tools, and secure access to proficient human resources in the field.

Enhance collaboration between the government and professional accounting organizations, offering essential support for the modernization and improvement of accounting standards in Algeria

**.- Appendices:**

**Table No. (01) Number of Distributed questionnaires received and not received**

A statement	Numbers	Percentage%
The number of questionnaires Distributed	57	100
Questionnaire received	57	100
Questionnaire not received	0	0

**Table No. (02) The Descriptive Statistics**

		<b>The Frequency</b>	<b>Percentage</b>	<b>Cumulative Percentage</b>
<b>Sex</b>	Male	46	80,7	80,7
	Female	11	19,3	100,0
<b>Education</b>	Bachelor	8	14,0	14,0
	Master	34	59,6	73,7
	doctorate or PhD	6	10,5	84,2
	Other	9	15,8	100,0
<b>Age</b>	Less than 30 years	7	12,3	12,3
	From 30 to 40 years	26	45,6	57,9
	From 40 to 50 years	18	31,6	89,5
	More than 50 years	6	10,5	100,0
<b>Employment_Years</b>	Less than 5 years	13	22,8	22,8
	From 5 to 10 years	7	12,3	35,1
	From 10 to 15 years	28	49,1	84,2
	From 15 to 20 years	9	15,8	100,0
<b>Occupation</b>	accountant	23	40,4	40,4
	Head of Finance and Accounting	22	38,6	78,9
	certified accountant	2	3,5	82,5
	auditor	5	8,8	91,2
	research professor	5	8,8	100,0

*Source: Made by the researchers using SPSS V29*

**Table No. (03) Evaluating the dependability of the research instrument:**

<b>Reliability Statistics</b>	
<b>Cronbach's Alpha</b>	<b>N of Items</b>
,801	14

*Source: Made by the researchers using SPSS V29*

**Table No. (04) Explanation of the responses in the first section:**

Number	phrase	Mean	Deviation	Trend
1	Do you have sufficient knowledge of the accounting standards adopted in Algeria?	4,88	,331	Strongly Agree
2	Do you have the ability to understand and analyze different accounting reports?	4,93	,258	Strongly Agree
3	Can you identify the factors that affect the financial performance of a company or organization?	4,84	,368	Strongly Agree
4	Do you have the ability to select and apply the correct accounting methods to solve different accounting issues?	4,88	,331	Strongly Agree
5	Do you follow the latest developments in the accounting field and adopt modern and advanced accounting practices?	4,74	,444	Strongly Agree
6	Do you have the ability to interact and communicate with the accounting team and exchange knowledge and Expertise with them?	4,86	,350	Strongly Agree
7	Do you believe in the importance of improving accounting knowledge to improve the quality of accounting practices in Algeria?	4,82	,384	Strongly Agree
	Accountants in Algeria have sufficient .accounting knowledge	4,8496	,22975	Strongly Agree

Source: Made by the researchers using SPSS V29

**Table No. (05) Description of the answers in the second section:**

Number	phrase	Mean	Deviation	Trend
1	Is the accounting information relating to the company or organization accurately and transparently disclosed?	2,88	,983	Neutral
2	Are the financial accounts periodically and regularly audited?	3,14	1,060	Neutral
3	Are international accounting standards applied in the preparation of financial reports?	4,75	,434	Strongly Agree
4	Are accounting laws and regulations related to taxation and other obligations complying with?	3,98	,991	Strongly Agree
5	Is continuous training and development provided to the accounting team to improve the quality of accounting practices?	4,98	,132	Strongly Agree
6	Are internal control and financial monitoring procedures applied effectively?	4,11	,976	Strongly Agree
7	Are actions taken to improve the financial and accounting performance of the company?	4,40	,495	Strongly Agree

	The extent to which accounting knowledge improves accounting practices in Algerian contexts	4,0351	,49728	Agree

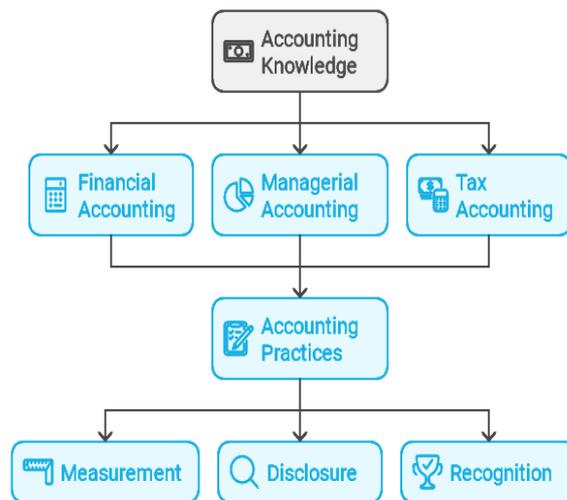
Source: Made by the researchers using SPSS V29

Table No. (06) Statistical analysis of the questionnaire

Number	phrase	Mean	Std. Deviation	Trend
1	Accountants in Algeria have sufficient accounting knowledge	4,8496	,22975	Strongly Agree
2	The extent to which accounting knowledge improves accounting practices in Algerian contexts	4,0351	,49728	Strongly Agree
		4,4423	,36351	

Source: Made by the researchers using SPSS V29

Figure 01: The relationship between accounting knowledge and accounting practices



Source: Made by the researchers

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