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The Implementation of the Financial Accounting System in Algerian Institutions and the Need for Its Modernization
A Field Study in Southeastern Algeria During the year 2025

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Summary:
The rapid evolution of the global economic environment and the increasing convergence toward international financial reporting standards have intensified the need for modernizing national accounting systems to enhance transparency, improve financial reporting quality, and support economic decision-making. Within this context, this study aims to examine the reality of the implementation of the Financial Accounting System (SCF) in Algerian economic institutions, identify the requirements for its updating within the Algerian accounting environment, and assess the importance of such modernization in light of contemporary economic transformations.
The study adopted a descriptive–analytical approach supported by an empirical field investigation targeting taxation and accounting specialists from both professional and academic backgrounds. A systematic sampling method was employed, whereby 120 questionnaires were distributed across three regions in southeastern Algeria (Ouargla, Hassi Messaoud, and Touggourt). After data collection and methodological screening, 80 valid questionnaires were retained for statistical analysis. Data were analyzed using descriptive statistics and one-sample T-tests to evaluate the study hypotheses.
The findings indicate that Algerian economic institutions generally apply the Financial Accounting System; however, implementation remains uneven, with continued reliance on historical cost accounting and limited application of fair value measurement due to structural constraints within the financial and institutional environment. The results also reveal strong consensus regarding the necessity of updating the accounting system to align with international accounting developments, enhance financial transparency, and support integration into global markets.
The study concludes that updating the Financial Accounting System constitutes a strategic reform imperative rather than a purely technical adjustment, requiring institutional modernization, professional participation, and the development of a supportive accounting environment capable of accommodating contemporary accounting practices.

Keywords: Financial Accounting System (SCF); Accounting Reform; Accounting Environment; Financial Reporting Quality; Accounting Modernization; Algeria.
Jel Classification Codes : M41 ; M40

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I- Introduction :

The contemporary business and financial environment is witnessing remarkable growth and expansion in economic and financial activities, driven by rapid developments across several fields. Among the most significant developments are advances in modern communication technologies and the expansion of globalization, particularly economic and financial globalization, which has had a direct impact on national accounting systems. These transformations have contributed to shaping a new global economic reality characterized by free competition, financial market dynamics, and the unrestricted movement of capital across countries.

This context has facilitated the expansion of multinational corporations worldwide and increased their need for local financial accounting systems capable of responding to international expectations while ensuring alignment with global accounting references. Consequently, demand for accounting and financial information has grown significantly among investors and various stakeholders to support economic and financial decision-making.

The Algerian accounting environment has also undergone several reforms through the transition from the National Accounting Plan to the Financial Accounting System (FAS), whose foundations emerged in early 2007 and which officially entered into force in 2010. Among its most important principles are the predominance of economic and financial reality over legal form and the introduction of fair value as a measurement basis alongside historical cost.

However, the Algerian accounting environment has not witnessed updates to the Financial Accounting System since its implementation in 2010, despite continuous amendments to tax legislation and ongoing changes in international accounting standards in response to global economic developments. Accordingly, the following research problem is raised:

What is the reality of the implementation of the Financial Accounting System, and what is the need for its updating within the Algerian business environment?

I.1. Sub-Research Questions

To address the main research problem and further explore the topic, the following sub-questions are proposed:

- To what extent do economic institutions apply the Financial Accounting System?
- What are the requirements for updating the Financial Accounting System within the Algerian business environment?
- What is the importance of updating the Financial Accounting System in Algeria?

I. 2. Research Hypotheses :

Based on the previous questions, the following hypotheses are formulated:

- Algerian economic institutions apply the principles of the Financial Accounting System in accordance with existing laws and regulations.
- Updating the Financial Accounting System requires preparing a qualified accounting environment supported by an efficient market.
- Updating the accounting system plays a crucial role in facilitating integration into global markets and strengthening control over the national economy.

I. 3. Importance of the Study:

The extent to which Algerian institutions apply the rules of the Financial Accounting System and the need to update it represent one of the most important contemporary accounting issues. Since its implementation in 2010, the system has not undergone significant revisions. Therefore, this study seeks to examine the reality of the implementation of the Financial Accounting System and the need for its updating within the Algerian business environment.

I. 4. Literature Review:

Marhoum Mohamed El-Habib (2018) emphasized that Algeria's adoption of the Financial Accounting System (SCF) represents a transition toward principle-based accounting aligned with International Accounting Standards (IAS/IFRS). The system establishes accounting standards governing measurement, recognition, and presentation while allowing alternative accounting choices that must be disclosed transparently in financial statement notes. This transition marked a shift from rigid rule-based accounting toward a conceptual framework grounded in transparency and professional judgment (Marhoum, 2018).

Chachoua, Amouri, and Saadaoui (2019) evaluated the Financial Accounting System nine years after its adoption and identified several obstacles hindering its effective implementation within Algerian companies. Their findings indicated no statistically significant differences between the SCF and the former National Accounting Plan in practical application. Implementation difficulties were mainly associated with insufficient mastery of certain accounting standards, limited adaptation to the Algerian economic environment, and the absence of a dynamic and efficient market structure capable of supporting modern accounting practices (Chachoua, Amouri, & Saadaoui, 2019).

Extending the analysis to a broader emerging-economy context, **Khlif and Samaha (2020)** investigated institutional determinants influencing the successful adoption of international accounting standards. Their study demonstrated that the effectiveness of accounting reforms depends largely on institutional quality, economic maturity, and professional competence among accounting practitioners. The authors highlighted that economies characterized by tax-driven accounting traditions face greater challenges in implementing advanced accounting concepts such as fair value measurement and the principle of economic substance over legal form. They concluded that genuine convergence requires comprehensive institutional reforms beyond formal regulatory adoption (Khlif & Samaha, 2020).

Zegmar Amina (2022) indicated that Algeria adopted the Financial Accounting System under Law No. 07-11 dated November 25, 2007, inspired by IAS/IFRS standards. Unlike the former National Accounting Plan, which focused primarily on technical accounting procedures, the SCF is built upon a conceptual framework incorporating accounting assumptions, conventions, and principles that enhance the qualitative characteristics of financial information and support reliable financial reporting. The system also defines initial and subsequent measurement rules and allows optional accounting treatments that must be disclosed clearly within accounting policies presented in financial statement notes (Amina, 2022).

Similarly, **Boudiab and Benslimane (2022)** analyzed the degree of convergence between the Algerian SCF and IAS/IFRS, focusing on institutional and professional challenges affecting effective implementation. Their findings revealed that although the SCF demonstrates conceptual alignment with international accounting principles, practical implementation remains constrained by structural factors, including the dominance of tax-oriented accounting practices, limited financial market development, and insufficient specialized professional training. The study emphasized that accounting reform success requires the development of a supportive institutional and professional ecosystem (Boudiab & Benslimane, 2022).

More recently, **Benberrah Samir and Benmehdi Hadia (2023)** examined the alignment between international accounting standards and the accounting conceptual framework, as well as the compatibility of the Algerian legal environment with IAS/IFRS concepts. Their study confirmed that the conceptual framework constitutes the scientific foundation governing the application of international accounting standards and highlighted ongoing institutional efforts

aimed at harmonizing and generalizing the application of the Financial Accounting System (Benberrah & Benmehdi, 2023).

Overall, prior studies demonstrate a broad consensus that the Algerian Financial Accounting System (SCF) represents a conceptual shift toward principle-based accounting aligned with IAS/IFRS standards. While early research emphasized the regulatory and conceptual transformation introduced by the system, subsequent empirical and institutional analyses revealed persistent implementation challenges related to the dominance of tax-oriented accounting practices, limited professional expertise, and structural constraints within the economic and institutional environment. Recent studies further highlight ongoing efforts toward harmonization with international standards, confirming that formal convergence has largely been achieved at the regulatory level, whereas practical convergence remains incomplete. Accordingly, the existing literature indicates a research gap concerning the assessment of the actual extent of implementation and the need to evaluate whether the current system adequately responds to evolving economic and professional requirements, thereby justifying further empirical investigation into the effectiveness and modernization needs of the SCF within Algerian institutions.

II–Theoretical Framework:

II. 1. Nature of the Financial Accounting System:

Article (03) of Law No. 07-11 dated November 25, 2007 defines financial accounting as:
"A system for organizing financial information allowing the recording, classification, storage, processing, and presentation of quantitative data through financial statements reflecting a true and fair view of the entity's financial position, assets, and cash situation at the end of the financial year" (Official Gazette, 2007).
The Financial Accounting System represents a replacement for the National Accounting Plan and forms part of the modernization process accompanying economic reforms adopted by the State. This modernization extends from governing principles to financial statements and includes rules for measurement and classification of accounts aligned with significant portions of International Accounting Standards IFRS/IAS.

II. 2. Scope of Application of the Financial Accounting System:

The provisions governing the application of the Financial Accounting System were established by Executive Decree No. 08-156 dated May 26, 2008 (Tartar, Ahmed, & Mondher, 2015), as well as by the Ministerial Decision dated July 26, 2008 defining valuation rules, accounting treatments, and the chart of accounts, published in Official Gazette No. 19 dated March 25, 2009 (Official Gazette, 2009).
Although initially scheduled for implementation on January 1, 2009, the system's application was postponed under Order No. 08-02 dated July 24, 2008 concerning the Supplementary Finance Law of 2008. With these reforms, the Financial Accounting System abolished Ordinance No. 75-35 dated April 29, 1975 relating to the National Accounting Plan and officially entered into force on January 1, 2010 (Tartar, Ahmed, & Mondher, 2015).

II. 3. Underlying Accounting Principles of the Financial Accounting System:

The Financial Accounting System is based on a set of accounting principles ensuring reliability and transparency of financial reporting:

- **Double-Entry Principle:** accounting entries follow the double-entry system whereby each transaction affects at least two accounts, one debit and one credit, while respecting chronological recording (Tartar, Ahmed, & Mondher, 2015).
- **Accounting Entity Principle:** each entity is treated as an independent accounting unit separate from its owners (Jomaa, 2011).
- **Going Concern Principle:** accounting assumes continuity of operations in the foreseeable future (Executive Decree 08-156).

- **Accounting Period Principle:** each financial year is independent, and opening balances must correspond to closing balances of the previous period (Executive Decree 08-156).
- **Monetary Unit Principle:** accounting measurement relies exclusively on the Algerian dinar as the unit of measurement (Jomaa, 2011).
- **Historical Cost Principle:** assets and liabilities are recognized at historical cost, although certain items may be measured at fair value (Executive Decree 08-156).
- **Prudence Principle:** expected revenues are not recognized while potential losses are considered, without creating hidden reserves or excessive provisions (Dhehiba, 2012).
- **Non-Offsetting Principle:** assets and liabilities, as well as revenues and expenses, cannot be offset (Law 07-11).
- **Materiality and Disclosure Principle:** financial statements must disclose all significant information affecting users' decisions (Executive Decree 08-156).
- **True and Fair View Principle:** financial statements must faithfully represent the financial position and performance of the entity (Executive Decree 08-156).
- **Consistency Principle:** accounting methods must remain stable across accounting periods (Executive Decree 08-156).
- **Substance over Form Principle:** accounting recognition prioritizes economic substance over legal appearance (Executive Decree 08-156).

II. 4. Theoretical Positioning within International Accounting Convergence:

The Financial Accounting System represents a hybrid convergence model combining international accounting principles with national institutional characteristics. While conceptually aligned with IAS/IFRS standards, its application remains influenced by legal, fiscal, and economic constraints within the Algerian environment. Consequently, updating the system becomes essential to maintain alignment between accounting regulation and evolving economic realities, enhance transparency, and improve the informational efficiency of financial reporting.

III- Results and discussion :

III. 1. Study Population:

The study population consisted of taxation and accounting specialists, including both practitioners and academics. Participants comprised statutory auditors, certified accounting experts, university professors, professional accountants, and financial managers operating in both public and private sectors. All respondents possessed professional expertise in taxation and financial accounting.

III. 2. Study Sample:

A systematic and structured sampling approach was adopted. Following the expansion of the research design, a **total of 120 questionnaires** were distributed across three regions in southeastern Algeria (Ouargla, Hassi Messaoud, and Touggourt). The questionnaires were equally allocated among the regions to compensate for potential non-response or invalid submissions.
After data collection, **98 questionnaires were returned**. Following screening and methodological validation procedures (elimination of incomplete or inconsistent responses), **80 questionnaires were deemed suitable for statistical analysis**.
The results indicate an acceptable response rate and sufficient representativeness for statistical inference.

III. 3. Research Instruments:

Three-Point Likert Scale

A three-point Likert scale was used to design the questionnaire responses related to the three dimensions in order to measure the opinions of the sample respondents regarding the questions included in the survey instrument, with specific weights assigned to each response category. The weighted arithmetic mean range was determined by calculating the scale range (3 − 1 = 2), then dividing it by the highest value of the scale to obtain the cell length (2 ÷ 3 = 0.66). This value was added to the lowest value of the scale (1) to determine the lower bound of the first category. Accordingly, the cell intervals were defined as follows: (1 to 1.66), (1.67 to 2.33), and (2.34 to 3), representing the weighted arithmetic mean ranges for the three-point Likert scale.

IV- Results and discussion :

IV.1. Presentation of Study Results

A. Distribution by Academic/Professional Qualification

Table (03) shows that the study sample (n = 80) reflects a diversified professional structure, enhancing the reliability of the empirical assessment of the Financial Accounting System. Statutory auditors represented the largest proportion of respondents (33%), followed by professional accountants (28%) and university academics (20%). Financial managers and respondents combining academic and professional accounting roles accounted for smaller proportions. This distribution demonstrates that the sample integrates both academic expertise and practical professional experience, thereby strengthening the analytical credibility of respondents' perceptions regarding accounting system implementation.

B. Distribution by Professional Experience

Table (04) indicates that the majority of respondents possess substantial professional experience in accounting and taxation fields. Participants with 5–10 years of experience constituted the largest group (55%), followed by those with more than 10 years of experience (30%), while respondents with less than five years of experience represented only 15% of the sample. This distribution confirms that the study findings are largely based on informed professional judgments derived from significant practical exposure, which enhances the validity and robustness of the empirical results.

IV.2. Descriptive Statistical Analysis

Axis1: Reality of Financial Accounting System Application in Algerian Economic Institutions

The data presented in Table (05) indicate that the weighted mean values ranged between 2.18 and 2.98. The statement "Application of the Financial Accounting System rules in accordance with tax laws and regulations" recorded the highest mean score, reaching 2.95 with a standard deviation of 0.798, reflecting a strong level of agreement among respondents regarding compliance with accounting regulations. In contrast, the statement "Fair value measurement is applied in light of the financial market environment" obtained the lowest mean score of 2.18 with a standard deviation of 0.782, indicating comparatively weaker agreement.

The overall mean score reached 2.51 with a standard deviation of 0.80, suggesting noticeable variation in respondents' perceptions concerning the reality of implementing the Financial Accounting System within Algerian economic institutions. Although the general evaluation reflects a relatively favorable level of application, the findings reveal that fair value accounting and the principle of economic substance over legal form have not achieved widespread adoption. This limitation appears primarily attributable to the absence of an adequate institutional and financial market environment capable of supporting the effective implementation of these modern accounting practices.

Axis2: Requirements for Updating the Algerian Accounting Environment

The results presented in Table (06) show that the weighted mean values ranged between 1.89 and 2.94, indicating varying perceptions among respondents regarding the requirements necessary for updating the Financial Accounting System within the Algerian accounting environment. The statement "Alignment between accounting rules and environmental requirements and their continuous updating" recorded the highest mean score of 2.94 with a standard deviation of 0.922, reflecting strong agreement among participants on the necessity of adapting accounting regulations to evolving economic and institutional conditions.

Conversely, the statement "The principles of the accounting system do not require updating and remain sufficient for all periods" obtained the lowest mean score of 1.89 with a standard deviation of 0.714, indicating general disagreement with the idea that the current system remains adequate without reform.

The overall mean reached 2.23 with a standard deviation of 0.73, suggesting moderate but meaningful consensus among respondents regarding the existence of significant requirements for modernizing the accounting system. These findings highlight the perceived importance of professional participation, digital transformation, and specialized accounting training as key drivers supporting accounting system reform in Algeria.

Axis3: Importance of Updating the Financial Accounting System

Table (07) indicates that weighted mean scores ranged between 1.89 and 2.98, reflecting a generally strong recognition of the importance of updating the Financial Accounting System. The statement "The accounting system must keep pace with current international developments in accounting" achieved the highest mean value of 2.98 with a standard deviation of 0.955, demonstrating strong consensus among respondents regarding the necessity of aligning national accounting practices with international accounting evolution.

In contrast, the statement "Updating the accounting system is necessary to bridge the gap between accounting and the tax system" recorded the lowest mean score of 1.89 with a standard deviation of 0.714, indicating relatively neutral perceptions compared to other reform drivers.

The overall mean value reached 2.59 with a standard deviation of 0.84, confirming a high level of agreement on the strategic importance of updating the accounting system. Respondents particularly emphasized globalization pressures, foreign trade expansion, and convergence with international accounting standards as major motivations for reform. These results underline the perception that accounting modernization represents a fundamental requirement for improving transparency and enhancing Algeria's economic integration into global markets.

IV. 3. Statistical Hypothesis Testing (T-Test Analysis):

Table (08) presents the results of the one-sample T-test conducted at a significance level of 0.05 to examine the study hypotheses. The statistical results show highly significant values for all three axes, with significance levels equal to 0.000, which are well below the accepted threshold ($p < 0.05$).

For the first hypothesis, the calculated T-value (28.474) indicates statistically significant evidence supporting the effective application of the Financial Accounting System by Algerian economic institutions. Consequently, the null hypothesis is rejected and the alternative hypothesis is accepted.

Regarding the second hypothesis, the T-value (21.007) confirms the existence of significant environmental and institutional requirements that necessitate updating the accounting system. This result demonstrates respondents' consensus on the need for structural and professional reforms within the accounting environment.

For the third hypothesis, the very high T-value (105.550) reflects strong statistical support for the importance of updating the Financial Accounting System under current economic conditions. The null hypothesis is therefore rejected, confirming that accounting system modernization is perceived as critically important.

Overall, the T-test results provide robust empirical support for the study model, validating the three research axes and reinforcing the conclusion that accounting reform represents both a practical necessity and a strategic priority within the Algerian business environment.

IV. 1. Discussion and Main Findings:

The empirical investigation led to the following conclusions:

- Algerian institutions generally apply the Financial Accounting System.
- Fair value accounting remains difficult to implement due to the absence of an efficient financial market.
- Updating the accounting system is essential to align with global economic transformations.
- Professional bodies should actively participate in accounting reforms.
- Institutional restructuring of accounting oversight bodies is required.
- A supportive accounting environment must be established.
- Sector-specific accounting frameworks are needed, particularly for banking and agricultural sectors.

V- General Conclusion of the Study:

In light of the accelerating global economic transformations and the continuous evolution of international financial reporting standards, updating national accounting systems has become a strategic necessity to ensure the quality of financial information, enhance economic transparency, and improve institutions' capacity to integrate into the global economy. Within this context, the present study aimed to analyze the reality of the implementation of the Financial Accounting System within the Algerian economic environment, assess its suitability to contemporary accounting practices, and identify the actual need for its updating in response to current economic and institutional changes.

The empirical findings revealed that Algerian economic institutions effectively apply the Financial Accounting System; however, the level of implementation remains uneven. Accounting practices continue to rely largely on the historical cost principle, while the application of modern accounting concepts—particularly fair value measurement and the principle of economic substance over legal form—remains limited. This situation reflects structural constraints related to the national economic environment, especially the limited efficiency of the financial market and the insufficient institutional infrastructure necessary for the full adoption of advanced accounting practices.

The study also demonstrated a clear consensus among professionals and academics regarding the necessity of updating the Financial Accounting System to ensure alignment with international accounting developments and financial reporting standards. Such modernization would strengthen financial transparency and improve the quality of accounting disclosure, confirming that updating the system represents a structural reform process aimed at developing the Algerian accounting environment rather than merely introducing technical adjustments.

Practical Implications

The study highlights several important practical implications. Enhancing the effectiveness of the Financial Accounting System requires the establishment of a supportive institutional and professional environment capable of facilitating the implementation of modern accounting principles. Improving the quality of financial reporting can strengthen investor confidence and support economic decision-making based on more reliable and transparent financial information. Furthermore, aligning the accounting system with international standards contributes to facilitating international trade integration and attracting foreign investment.

Recommendations

Based on the study findings, the following recommendations are proposed:

- Periodic updating of the Financial Accounting System in line with economic developments and international accounting standards.
- Strengthening the participation of professional bodies and accounting experts in accounting reform processes to ensure practical applicability.

- Developing specialized accounting education and professional training programs to enhance competencies required for modern accounting practices.
- Reconsidering the institutional structure of regulatory and supervisory accounting bodies to improve professional oversight and governance effectiveness.
- Promoting the development of a financial and institutional environment that enables effective implementation of fair value measurement.
- Establishing sector-specific accounting frameworks, particularly for industries with unique characteristics such as the banking and agricultural sectors.

Forward-Looking Closing Perspective

Given the rapid transformations shaping the global economy and the growing convergence of accounting systems worldwide, the future of the Financial Accounting System in Algeria depends on its ability to transition from a compliance-based model toward an information-quality and value-oriented accounting framework. Accordingly, updating the Financial Accounting System should not be viewed merely as a technical response to international changes, but rather as a strategic lever for strengthening economic governance, improving market efficiency, and supporting sustainable economic development in Algeria.

- Appendices:

Table (1): Three-Point Likert Scale

Response	Score
Agree	3
Neutral	2
Disagree	1

Table (2): Interpretation of the Weighted Mean

Interpretation	Weighted Mean Range
Low	1.00 – 1.66
Moderate	1.67 – 2.34
High	2.35 – 3.00

Table (4): Distribution of Sample by Academic/Professional Qualification

Qualification	Frequency	Percentage
University Professor	16	20%
Certified Accounting Expert	2	3%
Statutory Auditor	26	33%
Accountant	22	28%
Financial Manager	8	10%
Professor & Accountant	6	8%
Total	**80**	**100%**

Table (5): Distribution of Respondents by Professional Experience

Professional Experience	Frequency	Percentage
Less than 5 years	12	15%
5–10 years	44	55%

Professional Experience	Frequency	Percentage
More than 10 years	24	30%
Total	**80**	**100%**

Table (6): Reality of Financial Accounting System (SCF) Application in Algerian Economic Institutions

No.	Statement	Mean	Std. Deviation	Interpretation
1	Application of SCF rules in accordance with tax legislation	2.19	0.783	Moderate
2	Reliance on historical cost in accounting recognition	2.86	0.914	High
3	Application of fair value measurement within the existing financial market	2.18	0.782	Moderate
4	Application of the principle of economic substance over legal form	2.39	0.890	High
5	Importance of selecting appropriate depreciation methods	2.55	0.745	High
6	Preparation of financial statement notes at the end of each period	2.95	0.798	High
7	Use of provisions to mitigate risks and additional charges	2.53	0.742	High
8	Measurement of expenses and revenues at historical cost	2.48	0.746	High
Overall Mean		**2.51**	**0.80**	High

Table (7): Requirements for Updating the Algerian Accounting Environment

No.	Statement	Mean	Std. Deviation	Interpretation
1	Digitalization of the accounting sector and its integration with taxation is necessary	2.67	0.781	High
2	Alignment between accounting rules, environmental requirements, and continuous updating	2.94	0.873	High
3	Availability of qualified accounting competencies to update accounting standards	2.41	0.921	Moderate
4	Accounting principles do not require updating and are sufficient over time	1.89	0.714	Moderate (Low agreement)
5	Necessity of involving the professional sector in updating the accounting system	2.63	0.845	High
6	Establishment of specialized schools for training accountants and accounting decision-makers	2.94	0.922	High

No.	Statement	Mean	Std. Deviation	Interpretation
Overall Mean		**2.23**	**0.73**	Moderate

Table (8): Importance of Updating the Financial Accounting System

No.	Statement	Mean	Std. Deviation	Interpretation
1	The current Algerian market requires continuous updating of the accounting system	2.28	0.951	Moderate
2	The importance of foreign trade necessitates continuous updating of the financial accounting system	2.92	0.873	High
3	Updating is necessary to reduce the gap between the accounting and taxation systems	1.89	0.714	Moderate(Lower agreement)
4	Reconsideration of accounting principles in light of market changes	2.37	0.774	High
5	Updating the accounting system for financial and banking institutions	2.33	0.768	Moderate
6	The necessity for the accounting system to keep pace with international accounting developments	2.98	0.955	High
7	The need to align with international accounting standards to stimulate foreign trade	2.96	0.956	High
8	Updating both the accounting system and the Algerian accounting environment is essential	2.36	0.771	High
Overall Mean		**2.59**	**0.84**	**High**

Table (9): One-Sample T-Test Results

Axis	T Value	df	Sig. (2-tailed)	Mean Difference	95% CI Lower	95% CI Upper
T01	40.26	79	0.000	11.45000	11.06	11.84
T02	29.72	79	0.000	9.98800	9.31	10.66
T03	149.27	79	0.000	14.98000	14.49	15.47

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