

The contribution of the international public sector accounting standards IPSAS in developing the public accounting system in Algeria: A field study of a sample of academics and professionals.

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Abstract :

This study aims to show the extent of the contribution of international accounting standards for the public sector in the development of the public accounting system in Algeria to achieve credibility and transparency in managing public resources. In order to test the hypotheses and answer the problematic of the study, we intended a questionnaire and distributed it to a sample of academics and professionals with specialization in the field of research. and we analysis data using T-Student test. The study concluded that the adoption of international accounting standards for the public sector leads to support for transparency and disclosure in the presentation of financial reports. Likewise, implementing reforms in the public accounting system in Algeria requires knowledge of a set of political, economic, legal and technological factors to correspond to international public sector accounting standards.

Keywords: public accounting system, IPSAS, transparency, disclosure, financial reports.

Jel Classification Codes: H00; M41 ; M42.

Introduction :

Public accounting occupies an important place in the organization of government units represented by the Constitutional Council, the National People's Assembly, the Accounting Council, the attached budgets, and the budgets of local groups and public institutions of an administrative nature. It also shows the obligations of disbursement

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officers and public accountants, as it is considered an important source for providing the information necessary for financial planning for the purpose of Facilitating continuous and permanent monitoring of the financial situation. The field of public accounting has witnessed several changes introduced to old public accounting practices.

Algeria, like other countries, is moving towards developing public accounting by following the principles of the public accounting system in accordance with international standards IPSAS. The Algerian government announced a program to reform its accounting system and a project to develop and improve the accounting system whose primary goal is to provide an honest picture of the state of the public treasury in order to make economic decisions. It has undertaken several reforms, the most recent of which was in 2008, represented by a project to develop public accounting standards derived from international standards. However, for a number of reasons, Algeria is still unable to implement this.

Accordingly, the following problem can be presented as a main point addressed by our research:

How can international public sector accounting standards contribute to the development of the public accounting system in Algeria?

In order to provide insight into this topic, we posed the following sub-questions:

- Does adopting a new accounting measurement system contribute to the development of the public accounting system in Algeria?
- How can modernizing the inputs to the public accounting system contribute to the development of the public accounting system in Algeria?
- How does coordinating the efforts of officials, experts and professionals contribute to system development?

Research hypothesis:

Analysis of the problem under investigation requires the following hypotheses:

- International public sector accounting standards contribute to the development of the public accounting system in Algeria.
- International public sector accounting standards contribute to supporting transparency and disclosure in the presentation of financial reports.

Study Approach :

Given the nature of the study and in an attempt to achieve its objectives, we relied on the descriptive approach in order to identify the concepts related to the public accounting system and international public sector accounting standards, in addition to studying the data with the aim of testing the validity of the hypothesis under study and stating the results of the study. Due to the lack of data, the study was adopted. To survey the opinions of a stratified random sample of 80 individuals from the study population of academics and professionals with experience in the accounting field, including university professors interested in the accounting, financial, and financial fields, in addition to heads of accounting and finance departments at the level of economic institutions and administrative employees, so that we can answer the main problem of the research.

Objectives of the study:

The study seeks to achieve the following objectives:

- Presenting the main concepts related to both the public accounting system and international public sector accounting standards;

- Highlighting the importance of reforming the public accounting system in Algeria and its impact on rationalizing and rationalizing the management of public funds;
- Highlighting the contribution of the International Public Sector Accounting Standards (IPSAS) to the development of the public accounting system in Algeria;

Themes of the study:

In order to answer the problem, the study was divided into three main axes:

The first axis: The general framework of the International Public Sector Accounting Standards (IPSAS).

The second axis: The reality of implementing the Algerian public accounting system and the contribution of international public sector accounting standards to the development of the public accounting system in Algeria.

The third axis: A field study for a questionnaire through which we targeted a sample of academics and professionals and analyzed the answers based on a set of statistical methods.

Previous studies:

Study by Khalafallah Ben Youssef Maash Kouider (2017) entitled: "Requirements for applying public accounting in Algeria in accordance with the International Public Sector Accounting Standards (IPSAS)." This study addressed the problem of the effectiveness of applying public accounting in Algeria in accordance with the International Public Sector Accounting Standards (IPSAS). This study concluded that public accounting contributes to achieving the efficiency and effectiveness of Algerian public institutions. The application of international accounting standards for the public sector will lead to improving the quality of information and raising the level of public accounting, but despite all this, Algeria is still far from implementing these standards, which will require a major change in its public accounting in the future.

Study by Jaballah Amal and Dharifi Nadia (2018): entitled: "Reforming the state's accounting system in accordance with international accounting standards in the public sector IPSAS," which provided an in-depth analysis of the process of projects to change the public accounting system in Algeria. The study also analyzed the factors for the success of the public accounting reform process, including the availability of real political will, the concerted efforts of public administrations, in addition to providing a basis based on an integrated legal framework, the modernization of the automated system, and the efficiency of the frameworks.

Boukhalfi Masoud's study (2020): entitled: "Requirements for applying the accrual basis in the public accounting system in Algeria in accordance with the International Public Sector Accounting Standards (IPSAS)." The study concluded that the approach adopted in preparing an accounting plan for the state in accordance with the International Public Sector Accounting Standards is a positive point for replacing a code of accounts. The treasury in Algeria, however, remains hostage to the lack of conscious political will to implement liability accounting in the public sector.

1. The theoretical framework of the study:

1.1 The general framework of the International Public Sector Accounting Standards (IPSAS):

International Public Sector Accounting Standards (IPSAS) is a set of accounting standards issued by the International Public Sector Accounting Standards Board (IPSASB) designed to be applied to the general purpose financial statements of all public sector departments, which include: National governments and regional governments such as state, municipal and their constituent departments, departments and councils unless otherwise stated. It aims to establish the concepts that form the basis of general-purpose financial reports prepared by public sector institutions that adopt international accounting standards in the public sector on the accrual basis of accounting and that work on the management of public funds, as well as giving the image of honesty and raising the quality of the financial reports issued by them. Public sector institutions.

1.2. International Public Sector Accounting Standards Board (IPSASB):

Starting November 10, 2004, the International Public Sector Accounting Standards Board replaced the Public Sector Committee of the International Federation of Accountants, which is a global organization for the accounting profession and was established in 1977. According to its bylaws, the primary profession aims to serve the public interest and continue to strengthen the accounting profession in various fields. around the world, and contribute to the development of strong international economies by encouraging adherence to high-quality professional standards, in addition to promoting international convergence between these standards and expressing issues of public interest where professional expertise is most appropriate. (Talal Abu Ghazaleh, 2009, p. 4).

Since 1997, the International Public Sector Accounting Standards Board has developed a set of accrual-based standards and cash-based standards that help countries that are transitioning to adopting full accrual-based accounting. The Council consists of 18 members, 15 volunteers from the member bodies of the International Federation of Accountants, and three members of the public with experience and expertise in preparing financial reports in the public sector.

The council includes representatives from the Ministries of Finance and government auditing institutions. And practicing specialists in the public sector, and academics. The International Federation of Accountants Council appoints all members of the Council, including the President and his Vice-President. In 2014, the International Public Sector Accounting Standards Board adopted the intellectual framework for general-purpose financial reports prepared by public sector institutions with the aim of developing concepts that form the basis for general-purpose financial reports prepared by public sector institutions that adopt international public sector accounting standards basis of accounting. (Deloitte & Touche Report, 2018, p. 4)

1.3. Definition of international public sector accounting standards:

The Public Sector Committee of the International Federation of Accountants has defined International Public Sector Accounting Standards as "Official statements that show how certain types of transactions and other events should be reflected in government financial statements. Accordingly, adherence to reliable and recognized accounting standards is necessary for a fair presentation of the financial statements".

International accounting standards in the public sector are concerned with the accounting rules and foundations that govern the financial and accounting operations that arise in the non-profit public sector, in order to guide their practice and unify their treatment of similar matters, in order to have a unified basis for comparing the performance of public sector institutions, given their importance and the large amount of money that these institutions spend, in addition to raising the quality of the financial reports issued by the institution. (Khaled Jaarat 2014, p. 14).

2. The reality of the application of the Algerian public accounting system:

Before addressing the reality of the application of the Algerian public accounting system, it began to define the most important concepts of public accounting. The Algerian Public Accounting Act No. 90-21 of August 15, 1990, in its first and second articles, stipulates: "Public accounting means all the legal rules and provisions that define and govern the manner in which the accounts and operations of the State, the Constitutional Council, the People's National Assembly, the Court of Auditors are carried out and the ancillary budgets and budgets of local authorities and public institutions of an administrative nature.

The United Nations Organization defined public accounting as "accounting that is concerned with measuring, processing, communicating, monitoring and confirming the validity of receipts, expenditures and related activities in the public sector" (Mubarak, 2008, p. 9).

2.1. Stages of development of the public accounting system in Algeria:

The Algerian public accounting system has gone through several stages since the colonial period until the present time, and the stages of development of public accounting in Algeria can be determined through the following table:

Table 01: Stages of development of the public accounting system in Algeria

Stage	The system	Laws and decrees	The goal
1862-1962	French public accounting system	Imperial Decree of May 31, 1862 regulating accounting, in addition to Decree No. 50-1413 of November 13, 1950.	Determine how to manage the financial system of colonial Algeria
1962-1975	French texts adapted to Algerian reality	- Decree No. 65-259 of October 14 - Instruction No. 16 dated October 12, 1968 1965	- Defining the obligations and responsibilities of accountants belonging to the public sector, including those who do not have the status of public accountant in the sense of the public accounting system. - The instruction relates to groups of treasury accounts
1975-1990	Algerian texts	- Provisions of Order No. 73-29 issued on July 5, 1973 - Law No. 84-17 of July 1984	Issuance of a set of legislative provisions related to public accounting
1990-1995	Algerian texts	Law No. 90-21 of August 15, 1990	The emergence of double entry in the state's accounting operations with the issuance of Instruction

			No. 078 in August 1991 in order to facilitate the cycle of accounting operations and control of public funds. The scope of public accountants and disbursement orders, their responsibilities, the scope of their work, and the penalties for their negligence in performing their work were also determined.
1995-2008	Algerian texts	The draft new accounting framework that was approved and approved on April 23, 1997	Proposing a system of control and audit of state accounts, and registration for the new system related to the tasks and responsibilities of all officials. Also adapting automated media systems to the new rules of the draft state accounting plan (PCE). Starting in 2007, we have been working on preparing the technical project guide for international accounting standards for the public sector and finding means that allow the state's accounting plan to be adapted to international standards.

Source: Prepared by researchers based on a set of laws and texts.

2.2. Scope of application of IPSAS:

From the text of Law No. 90-21 related to public accounting, we can conclude from it the scope of application of these standards: "Public accounting means all the legal rules and provisions that clarify and govern how to implement and monitor the accounts and operations of the state, the constitutional council, the National People's Assembly, the accounting council, the attached budgets, and the budgets of Local authorities and public institutions of an administrative nature".

Public economic institutions are excluded from the application of these standards, as international public sector accounting standards are applied to them. As for Article 6 of the Finance Law of 2008, it stipulates that "The Finance Law for the year determines and authorizes for each civil year the total state resources and burdens directed to the completion of state programs in accordance with the specific objectives and expected results that are the subject of evaluation."

2. 3. Contribution of international public sector accounting standards to the development of the public accounting system in Algeria:

The reform of the public accounting system in Algeria has become imperative in order to be in line with international practices and the project to reform the Algerian public accounting system in cooperation with the World Bank includes the requirements of international standards with the aim of adapting the Algerian accounting reality with the international public sector accounting standards and the

reform must be systematic in order to achieve the objectives set to remedy the shortcomings and deficiencies in various aspects resulting from the limited data that can be extracted from the financial statements that have been prepared on a cash basis and Development and issuance of high-quality accounting standards The most important contribution of IPSAS to the development of the public accounting system in Algeria is as follows:

- **Adoption of a new accounting measurement system:**

Article 65 of the 2008 Finance Law stipulates that "the State shall maintain a budgetary accounting divided into accounting for liabilities and accounting for budget revenues and expenditures based on the principle of fund accounting. The state also maintains a public accounting of all its operations based on the principle of inspection of rights and duties. The State implements a cost analysis accounting aimed at analyzing the costs of various activities committed within the framework of the programmes. The State's accounts shall be regular, truthful and faithfully reflect its assets and financial situation." The current public accounting system is based on a cash basis, in which the fact of revenue collection and the fact of reimbursement of expenses are the standard for collecting, recording and measuring results regardless of whether these revenues collected or those expenses paid belong to the current time period (Margheeth, 2015). Whereas, this basis does not help to achieve full disclosure of the obligations and rights of government units, on the one hand, it does not provide data on the development or distribution of financial disclosure elements of government units, Valuation of assets and depreciation and follow-up of inventory On the other hand, the basis of measurement must be modified by switching to accounting accrual (Shalal Zuhair, 2014, p. 31). The transition to accounting accrual allows the recognition of events and transactions in the financial statements and recording them at the date of their occurrence, not only upon receipt or payment, as well as allows comparison between consecutive years and follow-up of their depreciation, and prevents overlap between activities, leading to the evaluation of the best decisions Resource allocation. Established rights and obligations of the State as well as accounting entry of property through its registration in the accounts of fixations (Ministère de Finance, 2013, p28).

- **Coordination between the various partners:**

The adoption of IPSAS includes general purpose financial statements, and this requires the participation of relevant parties, including elected officials, political decision-makers, experts in the field of accounting and auditing, as well as the participation of the Ministry through the executive body of the General Inspectorate of Finance, the Court of Auditors, tax authorities and even customs. It also started to coordinate between the various directorates and the Ministry of Finance by placing a supervisory body under the direct supervision of the Ministry of Finance.

- **Creating the legal framework:**

Working to reform the public accounting system in Algeria requires the creation of the legal framework through the enactment of a set of laws such as the organic law, which constitutes the frame of reference and establishes the various principles governing the accounting of receivables.

- **Staff composition:**

The adoption of IPSAS requires extensive investments in education and training of employees to develop accounting skills to eliminate weaknesses and deficiencies in performance.

- **Modernization of the inputs of the public accounting system:**

Modernization of the inputs of the public accounting system through the general budget of the state in line with international standards. It requires that there be an automated information system that works to process the accounting data in all accounting registration centers, because the processing operations in most cases do not take place on time, and this leads to delays in obtaining information, which in turn affects the making of appropriate decisions, and thus obstructs the policy of rationalizing public expenditures and good effective management of public money (Abdel Samie Rouina, 2011, pp. 5, 6). Computerizing financial operations by building a good government financial statistics system bypasses the fragility of manual processes that often generate errors, not to mention the burden and delay caused by the periodic adjustment of accounting and statistical data (Abdelhakim Shashoa, 2022, p. 133). It should be noted that the project for the modernization of budget systems related to aspects related to computer and information systems was entrusted in 2007 to the French consulting complex GIP-ADTETEF in order to formulate a standardization strategy according to IPSAS standards (Darifi, Haj Jaballah, 2018, p. 234)

3.Field study:

3.1. Used study tool:

In order to verify the research hypothesis and become familiar with the aspects of the topic, the questionnaire was used, which is known to be one of the most widely used tools for collecting private data in the social sciences. This questionnaire included 3 main axes:

- The first axis: personal data and academic qualifications of the sample members.
- The second axis: The contribution of international public sector accounting standards in supporting transparency and disclosure in the presentation of financial reports.
- The third axis: The contribution of international public sector accounting standards to the development of the public accounting system in Algeria.

3.2. Study population and sample:

In order to highlight the importance of reforming the public accounting system in Algeria in an effort to comply with the International Public Sector Accounting Standards (IPSAS), the study population was identified from a group of professionals, academics, and specialists in the field of financial accounting, and the two groups can be divided into:

- The first group: represented by academics, university professors interested in the field of accounting, finance, auditing and collection.
- The second group: represented by professionals including accounting practitioners and bookkeepers, in addition to heads of accounting and finance departments at the level of economic institutions and administrative employees.

A studied sample of 80 individuals was selected from the study population and the questionnaire was distributed to it. 60 questionnaires were retrieved from this

sample, and the following table represents the number of questionnaires distributed and retrieved.

Table 02: Number of questionnaires distributed and returned

The study sample	Recurrence	percentage
Distributed questionnaires	80	100%
Unreturned questionnaires	12	15%
Questionnaires excluded	08	10%
The study sample	60	75%

Source: prepared by researchers according to the results of the questionnaire

3.3. Statistical methods used:

The SPSS statistical program was used with a five-point Likert scale in order to determine the direction of the answers by relying on a sliding scale from completely disagree (1) to completely agree (5). The Likert scale distribution is therefore as follows:

Table 03: Likert scale distribution

Category	[1.8 – 1]	[2.6 – 1.8]	[3.4 – 2.6]	[4.2 – 3.4]	[5 – 4.2]
Degree	1	2	3	4	5
Degree of agreement	Totally disagree	Disagree	neuter	agree	Totally agree

Source: prepared by researchers

The sample members' attitudes were analyzed based on:

- ✓ Descriptive statistics for data: percentages, frequencies, and arithmetic average;
- ✓ Reliability and credibility test with the Alpha crambach test.
- ✓ Pearson correlation coefficient to measure the degree of correlation and test the relationship between the two variables;
- ✓ Student T.test to measure the significance of statistical differences between the means of two samples

3.3.1. Testing the reliability and credibility of the questionnaire:

The reliability and credibility test means that the test gives the same results if it is re-applied more than once using the same conditions on the same sample studied. The credibility of the questionnaire can be proven when the Cronbach's alpha coefficient exceeds 60%.

After submitting the questionnaire to a group of professors and accountants for evaluation and required corrections, the questionnaire was measured through the Alpha crambach coefficient and also the strength of the correlation between the scores of each paragraph of the questionnaire. The following table shows the Alpha crambach coefficient for all phrases.

Table 04: Stability and Credibility test

Description	Axis content	Number of paragraphs	α crambach
Axis I	IPSAS contributes to transparency and disclosure in the presentation of financial reports	08	% 80.3
Axis II	IPSAS contributes to the development of the public accounting system in Algeria	06	% 76.8
	Questionnaire	14	% 0.85

Source: Prepared by researchers based on SPSS output

Table 05: Correlation coefficient

Description	Axis content	Correlation coefficient	Level of significance
Axis I	IPSAS contributes to transparency and disclosure in the presentation of financial reports	0.735	0.000
Axis II	IPSAS contributes to the development of the public accounting system in Algeria	0.860	0.002

Source: Prepared by researchers based on SPSS output

We obtained a crambach alpha value of 0.85%, which is greater than 0.60%, which indicates the reliability of the questionnaire.

3.3.2. Definition of the sample studied:

The sample studied consisted of 80 individuals from the study population, which were drawn based on stratified random sampling, only 60 questionnaires were recovered from this sample. The sample consisted of academics, university professors interested in the field of accounting, finance, auditing, and professionals from accounting and Commissioner Account. In addition to heads of financial departments at economic institutions and administrative employees.

The following table represents an introduction to the sample studied.

Table 06: Definition of the sample studied

the sample studied		Recurrence	percentage
Function	Academics	34	56.66
	Professionals	26	43.34
Professional Experience	Less than 5 years	08	13.34
	From 5 years - less than 10 years	40	66.66
	From 10 years - less than 15 years	10	16.66
	More than 15 years	02	03.34
Academic degree	Bachelor's degree	10	16.66
	Master's	35	58.34
	Doctorate	15	25
Total		60	%100

Source: Prepared by researchers based on SPSS output

In order to analyze the data related to the characteristics of the study sample, we will present characteristics related to the table below:

- **Function:** The table shows that the distribution of the sample between academics and professionals enables its members to answer the questions posed in the questionnaire because it addresses a subject within the competence of the entire sample and the answers are therefore accurate and objective.
- **Professional experience:** The table shows that Gaelic study sample members have experience in the field that enables them to handle questionnaire questions well as 48 individuals have more than 10 years of professional experience, or 80%, This variant is related to the age, function and scientific qualification obtained, so the responses of the study sample members are quality and accurate given the qualitative characteristics available.
- **Academic degree:** The table shows that the majority of the study sample hold a bachelor's degree or higher, and this demonstrates the ability of the sample members to comprehend the content of the questionnaire and give accurate answers.

4 . Study and analysis of the results:

4.1. Interpretation and analysis of answers to questionnaire axes:

Axis I :IPSAS contributes to transparency and disclosure in the presentation of financial reports:

A frequency distribution table for the study variables was prepared and used for the purposes of descriptive statistical analysis to obtain weighted arithmetic means and standard deviations for all items. The table shows us that various professionals and academics agreed that international public sector accounting standards contribute to supporting transparency and disclosure in the presentation of financial reports. The arithmetic mean was 4.14 with a standard deviation of 0.45.

Axis II :IPSAS contributes to the development of the public accounting system in Algeria:

The table shows us that various professionals and academics agreed that international accounting standards for the public sector contribute to the development of the public accounting system in Algeria, as the arithmetic mean reached 3.98 with a standard deviation estimated at 0.60.

5.2. Hypothesis Test:

To test the two hypotheses of the study, the Student T test was used to determine whether the degree of agreement was more or less than the average degree. We previously determined the arithmetic mean for each item, and therefore we will calculate the calculated t value and compare it with the tabular t value, if the calculated t value is greater than the tabulated t value and probability value is smaller than 0.05, we accept the item. In the opposite case, this means that the answers of the sample members lead to rejection.

The first hypothesis: which states that international public sector accounting standards contribute to supporting transparency and disclosure in the presentation of financial reports.

- H_0 : IPSAS don't contribute to supporting transparency and disclosure in presenting financial reports.
- H_1 : IPSAS contribute to supporting transparency and disclosure in presenting financial reports.

Table 07: Results of the first hypothesis test, based on the Student test

hypothesis	T cal	T tab	α	Default mean	mean	Standard deviation	Prob
First	09.95	2.009	58	3	4.14	0.45	0.000

Source: Prepared by researchers based on SPSS output

We note from the table above that the calculated t value is estimated at 9.95, which is greater than the tabulated t value at a degree of freedom of 58 and a significance level of 5%, which amounted to 2.009. So, we reject the null hypothesis and accept the alternative hypothesis, which states that international public sector accounting standards contribute to supporting transparency and disclosure in Display financial reports.

The second hypothesis: The contribution of international public sector accounting standards in developing the public accounting system in Algeria.

- H_0 : IPSAS don't contribute to the development the public accounting system in Algeria.

H₁: IPSAS contribute to the development the public accounting system in Algeria.

Table 08: Results of the second hypothesis test, based on the Student test

hypothesis	T cal	T tab	α	Default mean	mean	Standard deviation	Prob
First	10.11	2.009	58	3	3.98	.060	0.000

Source: Prepared by researchers based on SPSS output

We note from the table above that the calculated t value is estimated at 10.11, which is greater than the tabulated t value at a degree of freedom of 58 and a significance level of 5%, which amounted to 2.009. So, we reject the null hypothesis and accept the alternative hypothesis, which states that IPSAS contribute to the development the public accounting system in Algeria.

Conclusion:

Through our study, we tried to demonstrate the extent to which IPSAS has contributed to the development of the public accounting system in Algeria through a field study of a sample of academics and professionals and in order to test the hypotheses and answer the main problem of the study. In addition to addressing the reality of the implementation of the Algerian public accounting system, identifying its most important obstacles and the extent to which IPSAS has contributed to the development of the public accounting system in Algeria. In order to enrich the theoretical aspect, we conducted a field study targeting a sample of academics and professionals employed.

Results:

Through applied study and study hypothesis testing after analysis of questionnaire answers expressing study sample viewpoint, it is shown that:

- Adoption of IPSAS supports transparency and disclosure in the presentation of financial reports, which contributes to ensuring the legitimacy of financial operations in a manner consistent with various international practices, as well as reducing various forms of financial and administrative corruption.
- Members of the sample study believe that the adoption of IPSAS modernizes the inputs of the automated public accounting information system and further coordinates the various relevant parties.
- Members of the sample study also believe that the Algerian public accounting system requires familiarity with a range of political, economic, legal and technological factors, which regulate their functioning to comply with international public sector accounting standards, so that the latter can rationalize government spending and achieve budgetary objectives, as well as modernize the inputs of the Algerian public accounting system, while strengthening the principle of governance in public sector management.

Suggestions and recommendations:

- ✓ The need for the transition to IPSAS to be systematic and deliberate in order to achieve the most important objectives. Awareness of the importance of this transformation should be given to all relevant parties, whether they relate to public accounting, such as the adoption of a new accounting system, the establishment of the legal framework, the composition of employees, etc.;

- ✓ The need to switch from cash accrual to accounting accrual and to recognize and record events and transactions in the financial statements on the date of their occurrence and not only on receipt or payment;
- ✓ Accelerate the application of the International Public Sector Accounting Standards to increase credibility and transparency of public sector financial information and make it comparable both nationally and externally;
- ✓ Provide information to help control public spending and measure the cost of its services so that there is a clearer reading of State finances.

Study prospects:

The subject of Public Sector Accounting Standards still needs studies and research, the most important of which are:

- The contribution of good governance to the implementation of the public accounting system
- The importance of international public sector accounting standards in rationalizing public expenditures to reduce administrative and financial corruption
- Contribution of the International Public Sector Accounting Standards to modernizing the public accounting system.

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