



Status and Prospects of the Practice of Management Accounting in Algerian Companies: case of companies in the wilaya of Tizi-Ouzou

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Received: 04/10/2024

Accepted: 08/12/2024

Published: 14/12/2024

Abstract :

The main objective of this research is to study the state of play of the use of management accounting by Algerian firms. In addition to this, we conducted a survey on 30 companies located in the Tizi-Ouzou region to study its importance, the obstacles which are encountered in its implementation, and to evaluate the opportunities and prospects for its future development in a specific and difficult context. As a result of our research, we concluded that despite the importance of management accounting, financial accounting remains the most used tool by the companies surveyed, mainly by obligation or for tax reasons.

Key words: Management accounting, Financial accounting; Management control; Decision making; Costs.

JEL Classification : M41, L25, L26

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Introduction:

The economic environment in which the Algerian company operates is characterized by several challenges, such as: political volatility, fluctuations in raw material prices and very tough competition. These different factors have contributed to the creation of a difficult and uncertain environment. It is in this context that Algerian companies are seeking to find dynamic management solutions and strategies to quickly adapt to changes and maintain their competitiveness in the market. However, this rapid change in this economic and competitive environment has generated concerns among Algerian companies regarding their ability to maintain their competitiveness and sustainability. It is in these circumstances that business leaders and managers are increasingly turning to management control tools to better manage the complex and difficult challenges they face.

Our article offers a scientific and empirical analysis of the state of management accounting within Algerian companies. Moreover, it identifies the problems and challenges of the practice of management accounting and suggests solutions and prospects for improvement.

Many management control tools are available to companies such as: general or financial accounting, analytical or management accounting, dashboards, budget management, internal transfer price.... These tools allow them to collect, analyze



and monitor relevant data on their operations and performance, thus facilitate decision-making and proactive risk management.

In addition, these tools provide managers with a global vision of the company, by integrating financial and operational data which allows them to better understand the internal and external dynamics that influence their performance.

Therefore, this research aims to answer the following main question:

What are the current practices of management accounting in Algerian companies, in particular companies operating in the wilaya of Tizi-Ouzou?

From this main problem arise other sub-questions:

- What are the major obstacles during its implementation in this specific context?
- What are the potential opportunities for the future development of management accounting in the current Algerian economic and competitive context?

In this research work, three hypotheses were formulated:

- **Hypothesis 1:** The management control function is within Algerian companies but it mainly focuses on accounting tasks
- **Hypothesis 2:** Management accounting is rarely used within Algerian companies due to a lack of training and mastery.
- **Hypothesis 3:** Financial accounting is the only management control tool commonly used by Algerian companies.

To answer this question, in this article we will follow the following methodology:

- A documentary research based on the presentation of management accounting as a whole, the different methods used in cost accounting and identify the different empirical studies on the practice of management accounting.
- An empirical study based on the practices of management accounting within Algerian companies (case of 30 companies in the wilaya of Tizi-Ouzou), highlighting the obstacles encountered for its implementation and the future prospects for its adoption.

I. Literature review:

1. Definition of the concept of management accounting:

Management accounting includes various cost calculation methods, used to determine the cost price of a product or service to provide managers with the information needed to make decisions. In this sense, several authors and researchers have defined analytical or management accounting as follows:

According to (Bouquin H, 2023), management accounting “is an accounting information system that aims to help managers influence behavior by modeling the relationships between allocated resources and the purposes pursued.” For (Grandguillo B.F, 2022), “Management Accounting is the company’s management tool and its information allows for judicious choices to be made regarding decision-making.”

(Dubrulle L. & Jourdain D., 2013) Define management accounting as a management tool designed to highlight the constituent elements of costs and results in order to inform decision-making. And according to ((Horngren C. T & al, 2023), “Management accounting produces financial information as well as other kinds of



information that are primarily intended to help managers achieve the organization's objectives. In addition, a management accounting system is an important element of the overall control of the organization." Therefore, we define Management Accounting as an internal accounting information system which is adapted to the organizational structure of the company and the complexity of its operational environment. After presenting some definitions of management accounting, it is essential to analyze the place and purpose of this tool not only in the private sector but also in the public sector.

2. Place and purpose of Management Accounting:

Management accounting is one of the branches of accounting that focuses on providing financial and non-financial information for the internal management of an organization. Its main objectives and areas of application are:

- Monitor the evolution of intermediate costs and production costs, thus providing a detailed understanding of the financial aspects of production and business activities.
- Make relevant management decisions by providing clear data to evaluate performance, allocate resources optimally and develop effective strategies to achieve set objectives.
- Determination of the cost of goods and services manufactured by the company.
- Management control: in particular through pre-established costs.
- To supplement financial (general) accounting by giving it bases for evaluating certain assets (inventories of manufactured products, fixed assets created by the company, etc).

Thus, management accounting represents a tool for control and assistance in decision-making and performance measurement. It is intended primarily for managers and is based on a certain number of tools and information, which require a detailed analysis of expenses and certain elements of the asset.

3. Management Accounting: a management tool that is complementary to Financial Accounting

As a complementary tool to financial accounting, management accounting has a key place in the analysis of internal firm performance. Historically, financial accounting has been the first information instrument to provide numerical data on the management of companies, based mainly on the determination of overall results and the recording of external flows, involving exchanges between the company and its various external partners. These flows are characterized by their bilateral aspect, encompassing both a physical and a monetary aspect.

The objectives of financial accounting are multiple: it is designed from a legal and patrimonial perspective, making it possible to establish the financial situation of the company. In addition, it is subject to standards that are established by the Financial Accounting Systems (FAS) and must comply with accounting principles. Financial accounting is mandatory for management and tax purposes, while being intended to provide information to the financial markets, thus summarizing the firm's overall performance. However, despite these functions, financial accounting has limitations in assessing the internal performance of the company. These limitations include the



delay in obtaining the accounting net profit (ANP) covering a period of one year, the lack of details on the individual performance of the company's various activities, and the classification of expenses by nature rather than by function.

These limitations highlight the need to introduce a management accounting system to complement the information provided by financial accounting. Management accounting aims to provide a more detailed and timely analysis of the firm's internal performance, focusing on aspects such as the calculation and analysis of variances, the calculation of profit margins and operational decision-making. Then, the combination of financial and management accounting provides a holistic picture of the firm's performance, thereby facilitating informed decision-making to improve its efficiency and profitability.

Table 1: Comparison between Financial Accounting and Management Accounting

Comparison criteria	Financial Accounting	Management Accounting
Objectives	Give a true and fair view of the company's financial situation	Calculate and analyze the costs and results of different products, services, and activities
Users	Management and third parties	All managers
Frequency	Annually	According to management needs (monthly, quarterly)
With regard to the law	Mandatory, in accordance with accounting standards (IFRS)	optional, no strict standards
Content	Balance sheet, income statement, annexes	Costs by product, service, department
Calculation basis	History (past transactions)	Forecast and historical
Vision of the company	Global	Detailed
Orientation	External	Internal
classification of charges	The recording of expenses is done by nature	Recording of expenses is done by function
Nature of observed flows	External	Internal
Rules	Rigid and normative	Flexible

Source : Established by us on the basis of the documentation consulted

4. The Main Methods used in Management Accounting:

Management accounting brings several methods together for evaluating the performance and profitability of a company. The following table shows us the main methods used.

**Table 2: The different methods used in Management Accounting**

Methods	Principles and foundations
Full costs or analysis center method	The full cost method encompasses all the expenses that are supported by a process, and this through an appropriate analytical treatment: allocation, distribution and imputation. The full cost is traditionally the reference method of cost accounting. The expenses that make up this cost can be: direct or indirect.
Variable costs	Also known as direct costing (not to be confused with the direct cost), this method is based on the distinction between variable expenses (materials consumed) and fixed expenses (rent and personnel expenses). Its objective is to determine a margin on variable cost to analyze the profitability of a product or service and its ability to cover common fixed expenses.
Direct costs	This method is based on the distinction between direct expenses and indirect expenses. It aims to determine the costs associated with products, services, product families and activities, by subtracting the direct cost from the turnover achieved by product, service or activity. We obtain the margin on direct cost, which helps to cover indirect expenses. It is important not to confuse it with the direct costing method or variable cost method.
Specific costs	This method includes all direct costs, whether variable or fixed. However, it excludes all indirect costs that are included in the structural costs. Its purpose is to highlight a margin on specific costs.
Rational allocation of fixed costs	The rational allocation method for fixed costs aims to neutralize the impact of fixed costs on the total cost of each product when the company's activity or production varies in an unusual way. Indeed, the level of activity of a company is rarely constant.
Pre-established costs	The General Accounting Plan defines the pre-established cost as a cost calculated in advance, either to facilitate specific analyses or to allow management control by analyzing variances. In the context of the valuation of production programs, the pre-established costs are calculated, based on normal activity. They are then used to compare the actual costs observed with the pre-established costs.
The ABC method (Activity Based Costing)	The ABC method (or Activity Based Costing) is a variant of determining full costs. It allows to calculate the cost price of a good or service by taking into account all costs, whether direct or indirect. However, it is distinguished by focusing on costs per activity rather than per product. According to the ABC method, products consume activities, and these consume resources (human, material, etc.).
Target costs (Target costing)	This method includes all direct costs, whether variable or fixed. However, it excludes all indirect costs that are included in the structural costs. Its purpose is to highlight a margin on specific costs.

Source: Based on the documents consulted



In Algeria, the full cost method is the most commonly used in management accounting. This method allows all costs (direct and indirect) to be taken into account to determine the cost price of a product or service. It is appreciated for its simplicity and ability to provide a global vision of the costs incurred by the company.

II. Empirical studies on the practice of Management Accounting in companies

During the 1990s, several studies were conducted on costing systems. Some were part of broader research on business management accounting systems (Bright J. & al., 1992) ; (Drury C. & Tayles M. D, 1994) (Cinquini L. & al, 1999), while others focused specifically on the implementation of activity-based costing (Innes J. & Mitchell F., 1991); Institute of Management Accountants, 1993; (Armitage HM & Nicholson R, 1993); (Lukka K. & Grönlund M., 1996) . However, empirical research on the use of cost or management accounting in companies is not yet unanimous. (Bajan-Banaszak L., 1993) shows that cost accounting is not the most used tool in SMEs, being present in only 40% of equipped firms. Furthermore, the rudimentary or still embryonic nature of a part of cost accounting has been noted, it does not require any software, that is to say, IT.

In 1989, (Gasse Y., 1989) in his study on management accounting practices in small and medium-sized enterprises, shows that out of a sample of 51 companies, 88% of them perform cost calculations. Similarly, (Chapellier P. C, 1994) showed that 77% of the managers interviewed perform cost calculations. The same author establishes a link between the profile of SME managers and management accounting practices.

Concerning cost calculation methods, (Nobre T., 2001) in a survey conducted among 86 SMEs, shows 60% of companies use the full cost method alone or with another one. For his part, (Lavigne B., 2002) identifies two methods of management accounting practices, which are the following, namely the computerized calculation of the cost price and the preparation of cash budgets. These accounting tools are the most commonly used by nearly two-thirds of the SMEs surveyed, with adoption rates of 66% and 61%. These high proportions seem to indicate a new phenomenon in the context of small and medium-sized enterprises.

Finally, (Bergeron Hélène et Bélaïd Zied, 2006) show that most SMEs use costing and about a third of companies use an activity-based accounting (ABC) system. Companies that have an activity-based accounting system use more information from this system compared to companies with a traditional costing system.

Figure N° 01 shows the importance of management accounting research for business practices. The opposite elements represent some examples of the main advantages it provides:



Figure 1: The importance of Management Accounting Research for Industry Practices



Source : (<https://fastercapital.com>, 2024)

III. Impact of Management Accounting on the overall performance of the company

Several studies have shown the positive impact of management accounting, more precisely activity-based accounting (ABC) on the overall performance of the company:

The first study is that of (Zeghal D. & Bouchekoua M., 2000), it was carried out on a sample of 571 companies. The objective of this study was to analyze the impact of the adoption of management accounting and others on the performance and economic development of North American companies. The result obtained is that companies that have integrated activity-based accounting (ABC) have managed to significantly increase the economic value added after this adoption.

The second study is that of (Kennedy T. & al, 2001) which was carried out on a sample of 853 English companies. This study aims to study the correlation between the adoption of management accounting and the creation of value for shareholders. The result obtained is that companies that have integrated management accounting have recorded a significant increase in the value of their shares compared to companies that have not implemented it.

The third study is that of (Cagwin D. & al, 2002) which was conducted from a sample of 990 operational members of the Institute of Internal Auditors. The objective of this study is to study the relationship between the use of management accounting and the improvement of the financial performance of the company. The result obtained is that the use of Management Accounting by the ABC method has a positive impact on the return on investment (ROI) in companies with very specific characteristics.

Another study by (Ittner C D. & al, 2002) which was conducted from a sample of 25,361 companies to evaluate the association between activity-based accounting and the operational and financial performance of companies. The result of the study shows that management accounting has an indirect and significant effect on production costs through the improvement of quality and the duration of the production cycle.

IV. Empirical study:

Our empirical study was conducted among 30 Algerian companies in Tizi-Ouzou. We sent an online questionnaire using the CAWI (Computer Assisted Web Interviewing) method. Our choice of this research method is justified by its ease of transmission, speed and low cost. Only 20 companies responded to our questionnaire. The return rate is 66%.

We designed our questionnaire to obtain clear answers to our research questions and achieve our initially set objectives. This questionnaire has two parts: the first one concerns the identification of the companies surveyed, the second concerns the accounting system as well as the management control function, more precisely the use of management accounting.

2.1. Overview of the profiles of the companies surveyed

In order to answer our research questions aimed at understanding the current practices of management accounting in Algerian firms, more specifically in the wilaya of Tizi-Ouzou, it is essential to know the profiles of the companies surveyed. The characteristics that we will highlight are those that, in our opinion, directly influence the manager's decision to adopt management accounting or not. They are as follows:

**Table 3: Profiles of the Companies Surveyed**

Characteristics	The answers obtained										Total	
Gender of manager	Women		Men								20	100%
	3	15%	17	85%								
Age of manager	20 to 40 yo		41-60 yo		61 and +						20	100%
	5	25%	9	45%	6	30 %						
Sector of activity	Industry		Services		Agricultur e		BTPH		Mines and quarries		20	100%
	7	35%	3	15%	4	20 %	5	25 %	1	5%		
Legal sector	Public		Private								20	100%
	13	65%	7	35%								
Size of companies	From 1 to 9		10 to 49		From 50 to 249		From 250 to 500		More than 500		20	100%
	1	5%	4	20%	10	50 %	3	15 %	2	10 %		
Level of training of the Management Controller	Very high		High		Average		Weak				12	100%
	1	8%	3	25%	07	58 %	1	8%				
Existence of the Management Control Function	YES		NO								20	100%
	12	68%	8	32%								
Use of Management Accounting	YES		NO								20	100%
	8	40%	12	60%								

Source: established by us based on survey data

According to Table 3, 85% of the managers of the companies surveyed are men (17 out of 20). This suggests an under-representation of women in management positions within the companies surveyed. Furthermore, 45% of the sample are in the 41 to 60 age group. This is how experience and maturity are valued for management positions. We also note that half of the companies surveyed (50%) employ between 50 and 250 employees, thus classifying them in the category of medium-sized companies. This may influence management accounting practices and the control tools used.

According to the same table, most of the companies surveyed operate in the public legal sector, representing 65% of the sample. This is due to the confidentiality of accounting and financial data. Knowing that our initial objective was to survey both public and private companies, which explains the non-return of 10



questionnaires (the majority are private companies) initially sent via the internet (CAWI).

Regarding the sector of activity, a large part of the companies surveyed belong to the industry sector 35%, followed by construction 25%, agriculture 20%, services 15% and finally mines and quarries 5%. We also note that companies in the industry and construction sectors use management accounting more due to the complexity of their production costs compared to other sectors where it is non-existent.

The level of training of management controllers in the companies surveyed is generally average with 58%. According to the responses provided by these companies, general or financial accounting remains the only tool used for management. This situation indicates a possible gap in the adoption of more advanced and specialized financial management techniques. Indeed, the lack of modern tools, such as integrated management software, enterprise resource planning (ERP) systems, or management cost accounting methods, could limit the ability of management controllers to provide detailed analyses and support strategic decision-making.

2.2. The main Management Control Tools used by the Companies Surveyed

Algerian companies use various management control tools to manage their performance and achieve their strategic objectives. Among these tools, some are more frequently adopted due to their effectiveness and ease of use. This study examines the main management control tools used by the companies surveyed, highlighting common practices and managers' preferences. The analysis of the data collected allows us to better understand the choices of companies in terms of management control and to identify the dominant trends in this area.

Table 4: The main Management Control tools frequently used by the Companies Surveyed

Management Control Tools	Number of firms	Percentages
Financial Accounting Only	08	40%
Financial Accounting and Management Accounting	05	25%
Financial Accounting and Budget Management	03	15%
Financial Accounting and Dashboards	01	05%
Financial Accounting, Management Accounting and Budget Management	03	15%
Financial Accounting, Management Accounting and Dashboards	00	00%
Internal Transfer Pricing	00	00%
reporting	00	00%
Total	20	100%

Source: established by us based on survey data

Table No. 4 presents the main management control tools frequently used by the companies surveyed. According to it, financial accounting used alone is the most commonly used tool by the companies surveyed, with 40% of the companies (8



companies). Then, 25% of the companies studied (5 companies) combine financial accounting with management accounting. The combination of financial accounting and budget management is used by 15% of the companies (3 companies), while only 5% of the companies surveyed (1 company) use financial accounting with the dashboard tool. In addition, 15% of the companies (3 companies) use a combination of financial accounting, management accounting and budget management.

On the other hand, no firm uses the combination of financial accounting, management accounting and dashboards, nor the internal transfer pricing and reporting tools. To sum up, financial accounting alone remains the most frequently used management control tool, while some tools such as internal transfer pricing and reporting are not used at all.

2.3. The practice of Management Accounting in Algerian firms: state of play

In the following, we will present the results of our survey on management accounting practices in Algerian companies. According to the responses given by the companies surveyed, only 40% of them practice management accounting, while more than 50% do not use it. When an open-ended question was asked about the reasons for this non-use, most responded as follows, in descending order of importance of the main reasons:

Table 5: Obstacles to the Adoption of Management Accounting

Obstacle	Percentage of Companies Concerned
Difficulty of implementing a management accounting system	47%
High cost of implementation	31%
Lack of competition	10%
Algerian economic system	07%
Lack of stock market listing	05%

Source: developed by ourselves based on survey data

- a. Difficulty of implementing a Management Accounting System:** 47% of the companies surveyed highlighted the difficulty of establishing a management accounting system in Algeria. According to these companies, there is often a lack of adequate training to implement it. This type of system requires specific accounting skills, which almost do not exist in the Algerian context. Therefore, the adoption of effective management accounting is hampered by this lack of training and technical capacities within Algerian firms.
- b. High cost of implementing the Management Accounting System:** In second place, among the reasons for not using management accounting within their companies, 31% of the companies surveyed highlighted having encountered major obstacles, mainly due to the high costs of its adoption. These costs include not only the initial investment in appropriate software and technologies, but also the training costs of the staff needed to use this system effectively. As a result, many Algerian companies do not have management accounting, which limits their ability to analyze and optimize their costs and performance in a detailed and strategic manner.



- c. Absence of competition:** The results of this research also show that 10% of the companies surveyed emphasize that in Algeria, there is a notable lack of competition. This leads firms to adopt a price alignment policy; in addition to the fact that products are often rare.
- d. Algerian Economic System:** Since its independence, the Algerian economy has adopted a socialist economic system where prices are set by the State. 07% of the companies surveyed indicated that they sell their products at a price lower than their cost price. Consequently, it often becomes superfluous to precisely calculate the real production costs of the company's products.
- e. Absence of Stock Market Listing for Algerian Companies:** A minority of 5% of companies were surveyed on the non-practice of management accounting. They explained that the fact Algerian firms are not listed on the stock exchange often leads them to maintain non-transparent management accounting, without disseminating their accounting and financial data. As a result, accounting is mainly managed to meet tax and regulatory requirements rather than to provide full transparency on their economic performance. This lack of voluntary disclosure of financial information imposes significant challenges for corporate governance and limits the ability of investors and stakeholders to objectively assess the financial health and performance of Algerian companies.

In this regard, as highlighted by (Klibi. F., 2020), in developing countries and economies, accounting practice is too influenced by tax legislation. Therefore, accounting information is only published with the aim of facilitating tax collection. (Benaicha badis & Hamid fatma, 2013) believe that Algeria is a conservative country where the rules of prudence are privileged, and where the disclosure system responds exclusively to fiscal needs.

2.4. Proposed Solutions to Promote Management Accounting in Algerian Firms

To promote the practice of management accounting in Algerian firms, several solutions proposed by the companies surveyed during open questions can be considered:

a. Strengthening Training and Awareness of Managers:

- Invest in specialized training programs for accounting and management to develop the skills needed to implement and effectively use management accounting.
- Raise awareness among managers about the importance of management accounting for strategic decision-making.

b. Modernization of the Accounting Information System:

- Adapt a modern accounting information system to improve the collection and analysis of accounting and financial data.
- Use of integrated ERP (Enterprise Resource Planning) management software for better coordination between the different functions of the company.
- Establishment of secure digital platforms to facilitate the collection, processing, sharing of accounting and financial data between government, businesses and regulatory bodies.

**c. Encourage Innovation**

- Promote research and development in the field of management accounting to find adequate solutions to the specificities of Algerian companies.
- Collaboration with academic institutions to develop training and research programs in management accounting.

d. Implementation of Incentive Structures: The Algerian government should provide incentives for firms that adopt effective management accounting practices by offering tax credits or investment subsidies to encourage innovation and competitiveness through the adoption of better financial management practices. Through these solutions, Algeria could improve its ability to adopt and use management accounting, which would improve financial management and optimize business performance.

e. The Influence of International Standards: Management accounting plays an important role within firms, particularly in strategic decision-making. Its application makes it possible to accurately determine costs: purchasing, production, cost, to evaluate the profitability of different products or services, and to optimize financial resources. However, the growing impact of international accounting standards has considerably changed management accounting practices at the level of Algerian companies. These standards, such as IFRS (International Financial Reporting Standards), impose standards of transparency and comparability that often require significant adjustments in the accounting systems of Algerian companies. This convergence towards international standards aims to improve the credibility of financial information and facilitate access to international markets, while posing adaptation and compliance challenges for local economic actors. Finally, harmonization with international standards such as IFRS influences the way management accounting is practiced in large Algerian companies. Although management accounting is increasingly adopted, its integration varies according to sectors and the size of companies. International standards and modern methodologies play an increasing role in this evolution while confronting firms with implementation and training challenges.

Conclusion :

In an economic context, in perpetual evolution and change, it is very important for Algerian companies to use management control tools. Thanks to these tools, they can improve their management and performance, by providing them with valuable information to make efficient strategic and operational decisions. By incorporating these instruments into their management method, companies have the opportunity to increase their competitiveness, resilience and sustainability in a constantly changing economic context.

As for the hypotheses of our study, they were confirmed by the data collected. First, the management control function is present in Algerian companies, but it focuses mainly on accounting tasks, as shown by the predominant use of financial accounting. Secondly, management accounting is poorly used, this is explained by a lack of training and mastery of this tool among professionals. Finally, financial



accounting remains the only management control tool commonly used by the companies studied, thus confirming that management control practices are mainly focused on traditional accounting methods.

To conclude, the empirical study of the practice of management accounting in Algerian companies reveals several key points:

- Management accounting in Algeria has evolved slowly, with a difficult adoption of modern practices. However, this adoption remains embryonic and varies according to sectors and company size.
- Algerian companies face various challenges, including the lack of specialized training, insufficient technological infrastructure, and resistance to change. These obstacles slow down the full integration of management accounting systems.
- Despite the challenges, there are promising opportunities to improve management accounting in Algeria. Increasing investments in training, improving technological infrastructure, and adopting international standards can strengthen the efficiency and competitiveness of companies.

Then, the outlook for management accounting in Algeria is promising with significant potential to contribute to business growth and competitiveness.

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Appendices

Appendix 1 : The questionnaire

Part I: Company information (company identification)

1. Company name:
2. Gender of the manager
 - a. Male
 - b. Female
3. Age of the manager
 - a. 20-40 years
 - b. 41-60 years
 - c. Over 61
4. Sector of activity
5. Legal sector
 - a. Private
 - b. Public
6. Size of the company (number of employees)
 - a. From 1 to 9
 - b. 10 to 49
 - c. From 50 to 249
 - d. From 250 to 500
 - e. Over 500

Part II: Company information: management accounting practices

7. Do you use cost accounting in your company?
 - a. Yes
 - b. No
8. Level of training of the management controller
9. What are the main objectives of using management accounting in your company?
(Check all that apply)
 - a. Cost monitoring
 - b. Profitability analysis
 - c. Decision support
 - d. Others (specify):
10. Information on the management accounting tools used in your company
.....
11. What are the main challenges encountered in implementing management accounting? (Check all that apply)
 - a. Lack of training
 - b. High cost of software
 - c. Resistance to change
 - d. Others (specify):
12. Do you have any suggestions for improving management accounting practices in your company?
.....