# Digital Transformation and Accounting Information Quality as a Pathway to Economic Decision Making: A Qualitative Case Study in Algeria

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**Abstract :**

This study examines how digital transformation affects accounting information quality, record credibility, and decision making efficiency in small professional service firms. Using information quality theory and the (TOE) framework, it employs an exploratory qualitative case study of a certified accounting firm in Oran, Algeria (January-April 2025), based on five purposively selected semi structured interviews analysed thematically in QualCoder. Findings show that digital transformation remains largely confined to the operational use of accounting software, record credibility is strengthened through reliable digital documentation and secure backups, while auditability and anti-fraud controls remain underdeveloped. Small accounting firms should adopt an integrated digital strategy combining technological, human, and control oriented dimensions.

**Mots clés:**
1- Transformation digitale
2- Qualité de l'information comptable
3- Crédibilité documentaire
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**Résumé:**

Cette étude examine comment la transformation numérique influence la qualité de l'information comptable, la crédibilité des enregistrements comptables et l'efficacité de la prise de décision dans les petites entreprises de services professionnels. Mobilisant la théorie de la qualité de l'information et le cadre (TOE), elle repose sur une étude de cas qualitative exploratoire menée au sein d'un cabinet comptable agréé à Oran, Algérie (janvier-avril 2025), à partir de cinq entretiens semi directifs sélectionnés de manière raisonnée et analysés thématiquement sous QualCoder. Les résultats montrent que la transformation numérique reste largement limitée à l'usage opérationnel des logiciels comptables, la crédibilité des enregistrements est renforcée par une documentation numérique fiable et des pratiques de sauvegarde sécurisées, tandis que l'auditabilité et les dispositifs anti-fraude demeurent peu développés. Les petites entreprises comptables devraient ainsi adopter une stratégie numérique intégrée combinant les dimensions technologique, humaine et de contrôle.

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## 1- The introduction

Digital technologies have fundamentally transformed organisational operations over the last two decades, with accounting emerging as one of the functions most significantly affected by this transition. In contemporary digital environments, accounting information extends beyond its traditional reporting role to become a strategic organisational asset. Its quality and the credibility of accounting records are critical for supporting sound managerial judgement, strengthening organisational accountability, and facilitating effective economic decision making.

Digital tools integrated accounting software, digital archiving, backup and security systems are widely presumed to improve the qualitative properties of accounting information (accuracy, transparency, timeliness) and to strengthen the credibility of accounting documents by narrowing the scope for human error and manipulation. Yet the extent to which this presumption holds in practice, particularly within small professional service firms such as certified accounting offices, remains an open empirical question that is rarely examined through in depth qualitative inquiry.

Much of the existing literature on digital transformation in accounting either adopts a predominantly technical or audit oriented lens, or is pitched at the level of large organisations and the public sector, leaving the lived experience of small accounting practices comparatively under explored. This creates a gap in understanding not only whether digital transformation improves accounting outcomes, but how these micro level improvements or their absence translate into economic consequences for decision efficiency.

### 1.1. Research Problem

The problem addressed by this study can be stated as follows: digital tools are widely presumed to enhance the quality of accounting information and the credibility of accounting documents, yet the extent, uniformity and economic significance of this contribution within small professional service firms as opposed to large organisations or the public sector remains empirically under examined. Accordingly, the study is organised around the following central question: ***How does digital transformation contribute to accounting information quality and the credibility of accounting documents, and what are the resulting economic implications for decision making efficiency in small professional service firms?***

This central question is addressed through three sub questions:

- How does the use of digital tools and accounting software contribute to specific accounting information quality attributes (accuracy, transparency, timeliness, data integrity)?
- To what extent does digital transformation strengthen the credibility of accounting documents through digital document reliability, auditability and protection against fraud?
- What challenges continue to limit the full economic benefit of digital transformation within the accounting work environment?

### 1.2. Significance of the Study

The study's significance is both theoretical and practical. Theoretically it bridges accounting and economics by making explicit the economic mechanism through which accounting information quality and document credibility affect decision making efficiency, a linkage that is often left implicit in the accounting quality literature. Practically, by grounding its evidence in a real field based case study of a certified accounting firm, the study offers findings with direct relevance for practitioners, small accounting firms and policymakers concerned with designing effective support for accounting digital transformation.

### 1.3. Hypothesis

Consistent with the exploratory qualitative nature of this study, the following are formulated as guiding analytical hypothesis to be examined through the interview and coding evidence, rather than as statistically testable hypotheses in the quantitative sense:

1. **H1:** Digital transformation positively affects accounting information quality by improving the accuracy of data processing.
2. **H2:** Digital transformation strengthens the credibility of accounting documents by reducing errors and manipulation.
3. **H3:** Digital transformation introduces new challenges such as cybersecurity risk and electronic forgery that affect the reliability of financial data.

This study addresses the gap identified above by moving from description to explanation: it investigates, through an in depth case study of a single certified accounting firm, how digital transformation is enacted and perceived by the professionals who use it daily, and what this implies for the quality of accounting information, the credibility of accounting documents, and ultimately the rationality of the economic decisions that depend on them. The paper contributes to the literature by explicitly linking fine grained

qualitative evidence to its economic implications for resource allocation efficiency and firm competitiveness in the digital economy, a linkage that is largely implicit or absent in prior work.

### 1.4. Literature review

Recent research consistently suggests that digital transformation enhances both accounting information quality and the credibility of accounting records, although the nature and magnitude of these benefits vary across organisational settings and technological contexts (Moll & Yigitbasioglu, 2019). Existing evidence indicates that the integration of automated accounting systems reduces manual processing errors, leading to more accurate, reliable, and transparent financial information while improving transaction traceability (Benmechiche & Doubakh, 2023; Sutton et al., 2016). Furthermore, digital transformation has been associated with greater credibility of financial reporting by strengthening the faithful representation of accounting information, improving consistency between recorded transactions and reported figures, and increasing the verifiability of financial statements (Ishaq, 2022; DeLone & McLean, 2003). Collectively, these findings suggest that the benefits of digital transformation extend beyond operational efficiency to improving the reliability and trustworthiness of accounting information, although their effectiveness depends on the organisational and technological environment in which digital solutions are implemented.

Evidence from recent studies further indicates that the benefits of digital transformation extend beyond private organisations to public sector financial management and professional accounting practice. In the public sector, digital technologies have been shown to improve the efficiency of financial resource management by enhancing the accuracy of data collection and analytical processes, while reinforcing financial oversight and supporting anti-corruption efforts. Nevertheless, these advantages remain constrained by challenges related to digital infrastructure, workforce capabilities, and cybersecurity readiness (Chouchane, 2025; Mergel et al., 2019). Likewise, research highlights that digital transformation strengthens accounting and auditing practices by equipping professionals with advanced technological competencies, facilitating faster access to financial

information, and improving the security, accessibility, and long term preservation of accounting records (Zbaynah & Al Jamal, 2024).

Evidence from the Algerian context provides a more nuanced perspective on digital transformation by highlighting both its potential benefits and the contextual barriers that limit its effectiveness. Existing research indicates that digital transformation contributes to greater organisational efficiency through process automation and cost optimisation. However, these benefits are frequently constrained by structural and operational challenges, including inadequate technological infrastructure, limited digital competencies, and shortages of qualified human resources (Benataallah & Temizar, 2024). Similar findings are reported within the Algerian accounting profession, where the successful implementation of digital transformation remains hindered by insufficient professional training, the need to modernise technological infrastructure, and persistent cybersecurity concerns associated with the protection of digital financial information (Belloul, 2024). Collectively, these studies suggest that technological investment alone is unlikely to achieve sustainable digital transformation without parallel improvements in organisational capabilities and digital readiness.

The existing body of research points to three consistent conclusions. First, digital technologies enhance the reliability of accounting outputs by reducing processing errors and improving the accuracy of financial information. Second, the effectiveness of digital transformation depends heavily on organisational capabilities, particularly the availability of digitally skilled human resources. Third, despite technological progress, concerns surrounding data security, privacy, and cybersecurity continue to constrain the full benefits of digitalisation. Nevertheless, important issues remain insufficiently explored. Current research generally portrays digital transformation as producing broadly positive accounting outcomes (Verhoef et al., 2021), with limited attention to how individual dimensions of accounting information quality and document credibility are affected in day to day professional practice. Furthermore, relatively little attention has been devoted to explaining the mechanisms through which changes in information quality influence the efficiency of economic decision making. Addressing these gaps, the present study examines the specific dimensions of accounting information quality and document credibility shaped by

digital transformation and considers their implications for decision making effectiveness within small professional service firms.

### 1.5. Research gap

Prior research has predominantly examined digital transformation in accounting from an accounting or audit centred perspective, and has disproportionately focused on large organisations or public sector entities. Small professional intermediaries such as certified accounting firms which occupy a structurally important position between micro enterprises and the tax administration remain comparatively absent from in depth qualitative inquiry. Moreover, the explicit connection between fine grained findings on information quality/credibility and their economic implications for decision making efficiency has not been systematically developed.

### 1.6. Contribution

This study contributes original micro level qualitative evidence from a real case study, analysed through code relation (overlap) analysis in QualCoder, and explicitly connects these findings to their economic implications uncertainty cost, cost of capital, and allocative efficiency thereby extending the accounting quality literature into the domain of economic decision theory.

## 2- Research Methods, tools and measures:

### 2.1. Theoretical Foundation

This study is grounded in two complementary theoretical perspectives that provide a coherent framework for interpreting the relationship between digital transformation, accounting information quality, document credibility, and decision making efficiency.

The first perspective is Information Quality Theory (Wang & Strong, 1996), which conceptualises information quality as a multidimensional construct whose usefulness depends on several interrelated attributes rather than a single characteristic. Building on this perspective, the present study focuses on the dimensions most relevant to digital accounting environments accuracy, transparency, timeliness, and data integrity. These dimensions are considered complementary indicators that collectively determine the reliability and usefulness of accounting information for supporting managerial and economic decisions.

The second perspective is the technology organization environment (TOE) framework (Tornatzky & Fleischer, 1990), which explains organisational technology adoption through the interaction of technological capabilities, organisational readiness, and environmental influences. Within the context of this study, the framework provides an analytical basis for understanding why digital transformation remains concentrated on the technological dimension, particularly the adoption of accounting software, while organisational factors, including employees' digital competencies and resistance to change, and environmental drivers, such as regulatory and market pressures, remain comparatively underdeveloped. This imbalance across the three TOE dimensions helps explain why the investigated firm has achieved the digitalisation of existing accounting processes without yet reaching a more comprehensive form of digital transformation characterised by coordinated technological, organisational, and environmental change.

This interpretation is consistent with (Vial, 2019) conceptualisation of digital transformation as an organisational process in which digital technologies create strategic disruptions that require coordinated changes in organisational structures, business processes, and value creation mechanisms rather than technology adoption alone. Viewed from this perspective, the case organisation appears to be at an early stage of digital transformation, having adopted digital technologies while only partially developing the organisational capabilities needed to realise their full strategic value. This interpretation is further supported by institutional research in accounting and reporting, which argues that digital transformation is shaped not only by technological factors but also by institutional pressures and regulatory expectations that influence organisational responses (Troshani et al., 2018).

Taken together, these complementary theoretical perspectives provide the conceptual foundation for interpreting the study's empirical themes by linking technological adoption with accounting information quality, document credibility, and their implications for economic decision making. They also explain why the effects of digital transformation may remain partial when technological investment is not accompanied by corresponding organisational and institutional development.

### 2.2. Methodology

The study adopts an exploratory qualitative case study design, judged appropriate for capturing how digital transformation is enacted and interpreted by practitioners within its naturally occurring organisational context, rather than testing pre specified quantitative relationships. Fieldwork was conducted between 28 January and 9 April 2025 within a single certified accounting firm located in the Wilaya of Oran (Algeria).

### 2.3. Sampling strategy and participants

A purposive sampling strategy was used: participants were selected on the basis of their direct professional involvement with the accounting and digital tools under investigation. The final sample comprised five (5) participants occupying professional roles within the accounting firm (the certified accountant and accounting staff). Participant identities are withheld from this manuscript to protect confidentiality; only professional role is reported.

The adequacy of this sample size is assessed here through (Malterud, Siersma & Guassora's, 2016) concept of information power rather than through numerical saturation targets. Information power is higher, and the required sample size correspondingly smaller, when the study aim is narrow, the sample is highly specific to the phenomenon of interest, established theory is used to structure the analysis, dialogue quality is high, and the analysis strategy is a case based, single site design (Malterud et al., 2016). The present study approximates these conditions: it pursues a narrowly defined research question, draws on a purposively selected sample of professionals with direct, specialised involvement in the firm's digital and accounting practices, is structured by established theory (Information Quality Theory and the TOE framework), and is analysed through in depth, case centred coding rather than cross case comparison. On this basis, a sample of five information rich participants within a single, tightly bounded case is judged to offer adequate though, not unlimited information power for the exploratory aims of this study; it does not, and is not intended to, support statistical generalisation.

### 2.4. Data collection instrument

Data were collected through semi structured interviews, structured around five thematic axes: (i) the current state of accounting practices, (ii)

accounting information quality, (iii) accounting document credibility, (iv) perceptions of digital transformation tools, and (v) forward looking recommendations.

### 2.5. Data Analysis: QualCoder procedures

Interview transcripts were analysed using QualCoder, an open source (GPLv3), multilingual qualitative analysis application. Analysis followed an eight stage sequence: (1) data preparation and upload of transcripts; (2) initial reading and familiarisation; (3) code generation, combining a priori codes derived from the research questions with open, emergent coding; (4) coding of text segments, allowing multiple codes per segment; (5) code review and reorganisation into thematic categories; (6) analytic memoing; (7) extraction of code frequencies and code relation (overlap) analysis; and (8) export and documentation of coding reports to support analytic transparency.

### 2.6. Ethical considerations and methodological limitations

Institutional statement. This fieldwork was conducted as part of a supervised academic internship at a host institution that does not operate a formal institutional review board (IRB) or research ethics committee for student fieldwork of this kind a structural feature of the institutional context rather than an omission specific to this study. In the absence of a formal ethics board protocol, the following safeguards were applied and are disclosed transparently: participation was entirely voluntary and participants were informed of the study's academic purpose prior to interview; no personally identifying information is reported in this manuscript, participants being identified only by professional role; and interview data were used solely for academic analysis. These safeguards approximate, but do not substitute for, formal ethics board oversight, and this limitation is stated explicitly rather than concealed.

It should further be noted transparently that formal trustworthiness procedures sometimes reported in qualitative accounting research such as independent member checking of transcripts or triangulation with non interview data sources were not performed. These constraints are treated explicitly rather than presented as having been addressed, and readers should weight the study's conclusions accordingly.

## 3- Results:

### 3.1. Coding Structure and Preliminary Results

**Table 1.** Open codes and thematic categories

| Main theme | Code | Frequency | Share of total |
|---|---|---|---|
| Digital transformation (independent variable) | Use of accounting software | 30 | 23.6% |
| Digital transformation (independent variable) | Accountants' digital training | 15 | 11.8% |
| Digital transformation (independent variable) | Digital archiving | 8 | 6.3% |
| Digital transformation (independent variable) | Backup and security | 7 | 5.5% |
| Digital transformation (independent variable) | Resistance to change | 5 | 3.9% |
| Accounting information quality (DV1) | Data integrity | 13 | 10.2% |
| Accounting information quality (DV1) | Accuracy | 9 | 7.1% |
| Accounting information quality (DV1) | Transparency | 6 | 4.7% |
| Accounting information quality (DV1) | Timeliness | 5 | 3.9% |
| Document credibility (DV2) | Digital-document reliability | 14 | 11.0% |
| Document credibility (DV2) | Auditability | 8 | 6.3% |
| Document credibility (DV2) | Anti-fraud protection | 7 | 5.5% |

***Source:*** *authors' elaboration based on QualCoder output.*

**Table 2. Main themes by aggregate frequency**

| Main theme | Total frequency | Rank |
|---|---|---|
| Digital transformation (IV) | 65 | 1st |
| Accounting information quality (DV1) | 33 | 2nd |
| Document credibility (DV2) | 29 | 3rd |

***Source:*** *authors' elaboration based on QualCoder output.*

Digital transformation dominates participants' discourse (65 references), followed by information quality (33) and document credibility (29). This ordering suggests that, in participants' own framing, digital tools are associated somewhat more closely with information quality than with document credibility, although the two dependent themes are of broadly comparable salience.

## 3.2. Findings

### 3.2.1. Manifestations of digital transformation

**Table 3. Digital transformation codes by participant coverage**

| Code | Participants referencing it | Salience | Interpretive note |
|---|---|---|---|
| Use of accounting software | 5 | Very high | Uniformly present across all participants |
| Accountants' digital training | 4 | Moderate-high | Pressing, recurrent training need |
| Digital archiving | 4 | Moderate | Partial awareness of its importance |
| Resistance to change | 2 | Limited | Adjustment difficulties among some staff |
| Backup and security | 2 | Low | Digital-infrastructure gap |

***Source:*** *authors' elaboration based on QualCoder output.*

The near universal salience of accounting software use indicates that digital transformation has acquired a tangible operational footing in day to day accounting tasks. The comparatively weak coding of backup and security, however, points to latent risks to data continuity and business continuity, while the persistence of resistance to change among some participants signals a cultural and managerial rather than purely technical obstacle to fuller digital adoption.

### 3.2.2. Accounting information quality

**Table 4. Information quality codes under digital transformation**

| Code | Participants | Salience | Interpretive note |
|---|---|---|---|
| Data integrity | 4 | Moderate | Clearly and consistently articulated |
| Accuracy | 2 | Low | Not explicitly foregrounded |
| Timeliness | 2 | Low | Residual delays still reported |
| Transparency | 1 | Marginal | Limited awareness of this attribute |

***Source:*** *authors' elaboration based on QualCoder output.*

Data integrity is the most prominent quality attribute in participants' accounts, centred on protecting data against loss or corruption, whereas

accuracy, timeliness and transparency remain comparatively marginal. This pattern suggests that digital transformation has not yet translated into a holistic understanding of information quality among all accounting staff, but is instead anchored in a narrower, security oriented conception of quality.

### 3.2.3. Accounting document credibility

**Table 5.** Credibility codes under digitalisation

| Code | Participants | Salience | Interpretive note |
|---|---|---|---|
| Digital document reliability | 4 | High | The most frequently cited credibility attribute |
| Auditability | 2 | Moderate | Confined to specific, situational instances |
| Anti-fraud protection | 1 | Low | Limited risk awareness |

***Source:*** *authors' elaboration based on QualCoder output.*

Most participants concurred that digitalisation has strengthened document reliability, particularly with respect to ease of storage and retrieval. By contrast, anti-fraud protection was almost entirely absent from participants' accounts a silence that may itself signal limited awareness of digital fraud risk or gaps in the firm's security architecture.

### 3.2.4. Code relation (Overlap) analysis

To identify substantive linkages between constructs, QualCoder's code relations function was used to detect co-occurrence (overlap) between codes within the same or adjacent text segments.

**Table 6.** Illustrative instances of code co-occurrence

| Code 1 | Code 2 | Overlap count | Source |
|---|---|---|---|
| Data integrity | Use of accounting software | 1 | Interview 1 |
| Timeliness | Use of accounting software | 1 | Interview 1 |
| Digital-document reliability | Backup and security | 1 | Interview 4 |

***Source:*** *authors' elaboration based on QualCoder output.*

A methodological caveat applies to Table 6 as a whole. Each reported overlap reflects a single co-occurrence (n = 1) within one interview

transcript. Given the small coded corpus, an isolated co-occurrence cannot support claims of a systematic or generalisable association between constructs, whether assessed statistically or through qualitative saturation logic. The instances below are therefore reported strictly as illustrative micro examples of how two constructs were occasionally discussed jointly by a single participant, not as confirmed patterns, any interpretation offered is correspondingly tentative and is intended to motivate, rather than substitute for, analysis of a larger coded corpus.

With this caveat in mind, the single co-occurrence between software use and data integrity, and the separate single co-occurrence between software use and timeliness, are at least consistent with the possibility that some participants associate accounting software adoption with two distinct channels of information quality improvement automated storage/encryption on one hand, and faster access to information on the other. Because each observation rests on one coded instance, however, this remains a tentative reading rather than an established finding.

Similarly, the single co-occurrence between digital document reliability and backup/security (recorded in Interview 4) offers a vivid, concrete illustration rather than confirmed evidence of a general pattern of how one participant linked backup and digital security practices to document reliability, describing digital documents as "secure, well organised and safe," with the possibility of being "retrieved and copied at any time." This single account is best treated as a suggestive anecdote worth probing in future, more extensively coded research, not as corroboration of a firm wide pattern.

## 4- Discussion

The present findings largely converge with prior literature in affirming that digital tools strengthen the protection and reliability of accounting information (Benmechiche & Doubakh, 2023), (Ishaq, 2022) that human capital development is a binding constraint on realising this potential (Belloul, 2024; Benataallah & Temizar, 2024), and that data protection against breaches and loss remains a live concern (Chouchane, 2025). This convergence lends credibility to the overall directionality of the results.

The present study, however, adds interpretive granularity that is largely absent from prior work, most of which implicitly treats digital transformation's effect on quality and credibility as broad and undifferentiated. The case study evidence here instead shows that, at the level of a small accounting firm, this effect is partial and unevenly distributed across dimensions: strongly concentrated on data integrity, and comparatively weak on accuracy and transparency; strongly concentrated on document reliability, and comparatively weak on auditability and fraud protection.

### 4.1. Assessment of the study's guiding propositions

**H 1:** That digital transformation positively affects accounting information quality via improved data processing accuracy receives weak and largely frequency based support: the coding frequencies in Table 4 show data integrity to be the most salient quality attribute, and the isolated (n = 1) co-occurrences reported in Table 6 are, at best, illustrative rather than corroborating. The effect does not extend with comparable strength to accuracy or transparency, and firmer conclusions would require a substantially larger coded corpus.

**H 2:** That digital transformation strengthens document credibility by reducing errors and manipulation receives somewhat firmer, though still preliminary, support: this rests primarily on the coding frequency evidence in (Table 5), where digital document reliability is the most salient credibility attribute, reinforced only illustratively, given the single instance caveat noted above by participants emphasis on the regularity, security and retrievability of digital records.

**H 3:** That digital transformation introduces new risks (cybersecurity, electronic forgery) that affect the reliability of financial data receives qualified support: the analysis reveals limited participant attention to control related dimensions (auditability, anti-fraud protection), underscoring the need for greater emphasis on regulatory and legal awareness among firms adopting these tools.

### 4.2. Economic Implications

These findings suggest implications that may extend beyond the technical accounting domain, though it must be stressed at the outset that no direct data on resource allocation, investment decisions or the financial costs of

client firms were collected in this study; the economic interpretation offered below is a plausible theoretical extrapolation from the coded qualitative evidence, not a directly observed economic outcome. The concentration of digital transformation on software use, without a broader restructuring of work processes, is consistent with the interpretation that the firm remains at the stage of digitisation rather than having achieved digital transformation in its fuller strategic sense a distinction that, if borne out by future research with appropriate economic data, would carry direct economic relevance, since digitisation improves micro level operational efficiency without necessarily improving the quality of the economic decisions built upon the resulting information.

On this reading, improved data integrity and digital document reliability may plausibly lower the uncertainty cost associated with economic decision making whether for the certified accountant assessing a client's financial position, or for the tax administration evaluating the credibility of filed declarations although this study did not measure uncertainty cost or decision outcomes directly. Similarly, the comparative neglect of accuracy and transparency may constrain the capacity of accounting information to fulfil its full allocative function: information appears, from participants' accounts, to be treated as "secure" more consistently than as "transparent and comparable," a pattern that could plausibly affect the decisions of external stakeholders such as creditors and prospective investors, though this inference would require validation through data on those stakeholders' actual decisions.

The near absence of anti-fraud awareness may indicate a latent economic risk, suggesting the possibility of undetected manipulation of financial information in the absence of adequate control mechanisms with potential, though here untested, implications for the cost of capital borne by the small enterprises that rely on such firms. At a broader level, closing this gap through a more comprehensive digital strategy encompassing system integration, artificial intelligence and, prospectively, blockchain based verification could plausibly strengthen the competitiveness of small accounting practices within the digital economy and their contribution to allocative efficiency at the micro level; this remains, however, a theoretically motivated proposition for future empirical testing rather than a finding demonstrated by the present data.

### 4.3. Strengthening digital transformation

- Adopt cloud based accounting systems, artificial intelligence applications, and, where feasible, blockchain technology to reinforce transparency and reduce manipulation risk.
- Automate routine accounting entries and financial reporting, including robotic process automation for repetitive tasks, to reduce human error.
- Strengthen data security through robust cybersecurity policies, encryption and two factor authentication.
- Invest continuously in accountants' digital competencies, including data analysis and decision support skills.
- Integrate accounting systems with other business management systems to enable seamless data flow.

### 4.4. Improving information quality and document credibility

- Apply unified accounting standards.
- Institutionalise periodic internal and external audits and strengthen independent audit committee oversight.
- Ensure full disclosure of accounting policies, estimates and material risks.
- Deploy advanced analytics for early fraud and error detection, and predictive models to support accounting estimates.
- Cultivate an organisational culture of integrity, with explicit anti-manipulation policies.

### 4.5. Managing digitalisation risk

- Develop a clearly articulated digital strategy with defined objectives, action plans and risk assessment.
- Strengthen cybersecurity through modern protective systems, regular maintenance and staff training.
- Manage data cautiously via encryption, secure storage and compliance with data protection regulation.
- Establish business continuity and disaster recovery plans, tested through periodic drills.
- Apply least privilege access management and regular monitoring of system access for suspicious activity.
- Establish oversight committees for digital transformation projects to ensure governance and regulatory compliance.

## 5- Conclusion

This study examined how digital transformation affects accounting information quality and accounting document credibility, and traced the economic implications of these effects for decision making, through an in depth qualitative case study of a certified accounting firm in Oran, Algeria, based on semi structured interviews analysed via QualCoder and thematic analysis.

Theoretically, the findings extend Information Quality Theory into the small firm accounting context by showing that quality dimensions do not move in lockstep under digital transformation, and they illustrate, through a TOE lens, why technological adoption can outpace organisational and environmental change. Managerially, the results indicate that digital transformation in this firm remains anchored in the instrumental adoption of software, with a partial and unevenly distributed effect on information quality concentrated on data integrity rather than accuracy, transparency or timeliness while its effect on document credibility is comparatively clearer, driven mainly by digital document reliability, alongside persistently limited attention to auditability and fraud protection. For policymakers, these results suggest that realising the full economic benefits of accounting digital transformation requires moving beyond partial, instrumental digitisation toward a comprehensive digital strategy that integrates technological, human and control oriented dimensions.

Given its qualitative, single case design and limited sample size, these conclusions should be read as analytically rich but empirically bounded, and as an invitation to broader, multi site research capable of testing their wider applicability and informing more mature sectoral and public policy on accounting digital transformation in Algeria.

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