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The impact of applying the financial accounting system on activating the evaluation of fixed assets - a study of the opinions of a sample of academics and professionals in the field of accounting

أثر تطبيق النظام المحاسبي المالي على تفعيل تقييم الأصول الثابتة – دراسة آراء عينة من الأكاديميين والمتخصصين في مجال المحاسبة

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Abstract

This study aims to identify the possibility of activating methods of valuing fixed assets according to the financial accounting system in the reality of economic institutions and the relationship between the cost method and the fair value method in valuing assets and the reality of the financial accounting system and its impact on them. In order to achieve this, we used a questionnaire that was distributed to a group of academics and professionals in the field of accounting and auditing, and the data was analyzed based on the outputs of spss.

A set of results has been reached, the most important of which is that there is a clear impact relationship to the reality of the financial accounting system on the methods of activating the valuation of fixed assets in economic institutions, which is confirmed by the opinions of the sample. This makes access to the content and requirements of the financial accounting system necessary to facilitate the process of evaluating fixed assets in the possible ways. Paying attention to the financial accounting system in line with the accounting methods in Algeria.

الكلمات المفتاحية:

واقع النظام المجاسبي المالي، طرق تقييم الاصول الثابتة، القياس المحاسبي.

ملخص

تهدف هذه الدراسة للتعرف على امكانية تفعيل طرق تقييم الاصول الثابتة وفق النظام المحاسبي المالي في واقع المؤسسات الاقتصادية والعلاقة بين كل من طريقة التكلفة وطريقة القيمة العادلة في تقييم الاصول وواقع النظام المحاسبي المالي ومدى تاثيره فيهما. ومن اجل تحقيق ذلك قمنا بالاستعانة باستبيان تم توزيعه على مجموعة من الاكاديميين والمهنيين في مجال المحاسبة والتدقيق، وتم تحليل البيانات بالاعتماد على مخرجات spss.

وقد تم التوصل الى مجموعة من النتائج اهمها انه هناك علاقة تاثير واضحة لواقع النظام المحاسبي المالي على طرق تفعيل تقييم الاصول الثابتة في المؤسسات الاقتصادية والذي تؤكده اراء العينة. هذا يجعل الاطلاع على محتوى النظام المحاسبي المالي ومتطلباته امر ضروري لتسهيل عملية تقييم الاصول الثابتة وفق الطرق الممكنة. والاهتمام بالنظام المحاسبي المالي تماشيا مع طرق المحاسبة في الجزائر.

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1. Introduction

This study aims to explore the possibility of applying methods of valuation of fixed assets (cost and fair value) in accordance with the Algerian financial accounting system (SCF) in economic institutions. The importance of this study comes in light of the economic transformations taking place in Algeria, which require a modern accounting system that keeps pace with international standards. The study focuses on the relationship between the financial accounting system and methods of valuing fixed assets, and the impact of the reality of economic institutions on them.

• The main problem

To what extent can methods of valuing fixed assets according to the financial accounting system be activated in the reality of economic institutions?

• Sub-questions

Does the reality of economic institutions allow the application of the accounting valuation rules stipulated in the financial accounting system?

Is there a possibility to apply the requirements of the accounting valuation rules according to the cost method stipulated in the financial accounting system?

Is there a possibility to apply the requirements of the accounting valuation rules according to the fair value method stipulated in the financial accounting system?

Is there a statistically significant relationship between the reality of applying the accounting valuation in economic institutions and the possibility of achieving the requirements of applying the accounting valuation according to the cost method?

Is there a statistically significant relationship between the reality of applying the accounting valuation in economic institutions and the possibility of achieving the requirements of applying the accounting valuation according to the fair value method?

• Previous Studies

The researcher points to the scarcity of previous studies in this field, especially at the level of master's and doctoral theses. Some of the few master notes that dealt with related topics are reviewed, such as:

Evaluation and registration of in-kind installations according to the financial accounting system (Roghag Sabrina, Jawhar Maryam, 2017-2018)

Asset valuation according to the financial accounting system and international accounting standards (Ahmed Zaimesh, Ammar Som, 2017-2018)

Measurement of fixed assets according to the financial accounting system (Boz and Hiba, 2010-2011)

• Study Hypotheses

The reality of economic institutions allows the application of the accounting valuation rules stipulated in the financial accounting system.

There is a possibility to apply the requirements of the accounting valuation rules according to the cost method stipulated in the financial accounting system.

There is a possibility to apply the requirements of the accounting valuation rules according to the fair value method stipulated in the financial accounting system.

There is a statistically significant relationship between the reality of applying accounting valuation in economic institutions and the possibility of achieving the requirements of applying accounting valuation according to the cost method.

There is a statistically significant relationship between the reality of applying the accounting valuation in economic institutions and the possibility of achieving the requirements of applying the accounting valuation according to the fair value method.

• Study Objectives

Clarify concepts related to the financial accounting system and methods of valuing fixed assets and the relationship between them.

Highlighting the need for institutions to adopt the financial accounting system as an infrastructure to meet the challenges.

Highlight the impact of applying fixed asset valuation methods in economic institutions.

• Importance of the study

Providing scientific benefit through the theoretical study of accounting valuation methods.

Clarify concepts related to the financial accounting system and methods of valuing fixed assets.

Highlighting the possibility of institutions adopting methods of valuing fixed assets according to the financial accounting system.

2. Methodological Framework of the Study:

First : Questionnaire Study Form :

• Edit Questionnaire Setup

Design phase: Preparing the form based on the problematic and scientific references, taking into account simplicity, clarity and relevance to hypotheses.

Redesign phase: Improving the wording of the questions after reviewing them by specialists, and ensuring their validity to achieve the objectives of the study.

Final design phase: Approval of the final version of the questionnaire after taking into account the recommendations of the arbitrators.

• Structure of Survey

Section I: The personal characteristics of the sample members (academic qualification, academic specialization, professional experience, access to the financial accounting system).

Section Two: Questionnaire Themes:

The first axis: The reality of evaluation according to the financial accounting system in economic institutions (10 questions).

The second axis: Evaluation requirements according to the cost method (7 questions).

The third axis: Valuation requirements according to the fair value method (7 questions).

• Testing the validity and reliability of the questionnaire

Validity of arbitrators: Present the questionnaire to specialized professors to ensure the validity of the questions.

Validity of the scale (internal consistency): Calculating the correlation coefficients between each paragraph of the questionnaire and the axis to which it belongs, and the results were statistically significant.

• **Questionnaire stability**: Using the Cronbach alpha coefficient to measure the reliability of the questionnaire, and the results were high and acceptable for all axes.

Table No. (1): Correlation coefficient between each paragraph of the first axis and the total degree of the first axis

Paragraph	Pearson coefficient	P-value
1. The evaluation provisions mentioned in the financial accounting system can be applied	613	0.000
2. It is possible to provide a structured market based on which to determine the market value of some of the organization›s assets	.538	0.000
3. The valuation model can be used according to the cost method (collectible value)	0.710	0.000
4. The valuation model can be used according to the fair value method (revaluation).	535	0.000
5. The refresh ratio corresponding to the applicable bank market interest rate can be obtained as a refresh rate for future amounts.and help them make decisions.	0.654	0.000
6. There are specialized experts in evaluating and measuring some physical installations at fair value.	0.523	0.000
7. The difficulties facing the evaluation process in the accounting system can be overcome if you activate the role of the national accounting councils in coordination with the Ministry of Finance.	0.623	0.000

8. Active financial markets can be provided, which is a condition for measuring fair value for actors.	0.628	0.000
9. The lack of understanding of the accountants to apply the concept of fair value is due to the lack of clarity of its concept and its use based on what is stated in the financial accounting system.	0.623	0.000
10. Lack of will and interest of all parties concerned with the evaluation process in the accounting system of the evaluation in line with the accounting environment in Algeria.	.598*	0.000

Source: Prepared by the researchers based on the outputs of SPSS V.20 (* The level of significance used is α =0.05)

Table No. (2): Correlation coefficient between each paragraph of the second axis and the total degree of the second axis

Paragraph	**Pearson coefficient**	**P-value**
1. The formation of qualified accountants in the field of accounting valuation shall be borrowed according to the cost method based on the requirements of International Accounting Standards IAS 16 and IAS 36	0.804	0.000
2. It is assumed that modern accounting software that supports ERP will be used to provide all the information that can be used in the cost method.	0.627	0.000
3. It is advisable to develop the tasks of evaluation experts in the field of evaluating the various assets of the institution in various fields.	0.744	0.000
4. Guardian bodies should issue a lot of bulletins and clarifications on how to use the cost method in the reality of the institution and how to apply it.	0.835	0.000
5. Controversy should be raised about the possibility of applying the cost method through forums and training courses in this field.	0.668	0.000
6. The tax laws should be updated and their application should be facilitated with regard to the use of the cost method and its tax effects	.811	0.000
7. The institution must form an administrative staff capable of following up all internal and external influences regarding its fixed assets during the years of evaluating its assets	0.854	0.000

*** *Source: * *** Prepared by enumerators based on SPSS v.20 outputs (*Level of significance used is α=0.05)

Table No. (3): Correlation coefficient between each paragraph of the third axis and the total degree of the third axis

Paragraph	Pearson coefficient	P-value
1. The legislator is supposed to urge listed companies to seek the application of fair value as a first step towards going public.	.782	0.000
2. It is assumed to open the way for the formation of experts without restrictions in various fields and also allows the availability of accounting expertise in the valuation of assets.	737	0.000
3. The accounting evaluation rules applicable at the level of international organizations and bodies such as the International Evaluation Standards Council (IVSC) should be emulated.	697	0.000
4. A specialist must be formed for the accounting team authorized to apply the fair value method to avoid making mistakes, especially with regard to deferred taxes.	849.	0.000
5. The financial accounting system must be updated in the field of valuing fixed assets according to the fair value method and in line with international accounting rules and norms through IAS 36, IAS 12 and IFRS 13.	849.	0.000
6. It is assumed to provide digital platforms that allow tracking the prices of some fixed assets through the spread of digital markets.	0.767	0.000
7. National accounting councils and bodies can play a prominent role in simplifying the concept of fair value and its application through workshops and training courses in coordination with academics in the field	0.600	0.000

* ***Source:*** * Prepared by enumerators based on SPSS v.20 outputs (*Level of significance used is α=0.05)

Table (4): shows the results of the Cronbach Alpha test to measure the stability of the questionnaire

Cronbach›s Alpha Coefficient	Interviewer	Number
.801	The first axis: The reality of evaluation according to the financial accounting system in economic institutions.	1.
880	The second axis: Valuation requirements according to the cost method.	2.
.870	The third axis: Valuation requirements according to the fair value method.	3.

* ***Source:*** * Prepared by enumerators based on SPSS v.20 outputs (*Level of significance used is α =0.01)

Table No. (5): Likert scale scores for the questionnaire

Response	Grade
Disagree	3
Neutral	2
Approved	1

* ***Source:*** * Prepared by researchers based on the study questionnaire.
Questionnaire measurement criteria: The triple Likert scale was used to evaluate the responses (agree, neutral, disagree).

Second: Statistical description of the study sample:

Educational qualification: The majority of the sample are holders of a master's degree (58%) and a bachelor's degree (36.2%).

Table (6): Distribution of sample members by educational qualification

Academic qualification	Number	Percentage%
Bachelor›s Degree	25	36.2
Master›s Degree	40	58.0
Master›s degree	02	9.2
Doctorate	01	1.4
Other	01	1.4
Total	69	100

* ***Source:** * * Prepared by enumerators based on SPSS V.20 outputs

Academic specialization: The majority of the sample is specialized in accounting (66.7%).

Table No. (7): Distribution of the sample according to academic specialization

Academic Stream	Number	PERCENTAGE %
Accounting	46	66.7
Accounting and Auditing	5	7.2
Other	18	26.1
Total	69	100

* ***Source:** * * Prepared by enumerators based on SPSS V.20 outputs

Occupation: The majority of the sample are employees in the finance and accounting departments (55.1%).

Table (8): Distribution of individuals by professional position

RTL Job Career	Number	PERCENTAGE %
Finance & Accounting Department :	38	55.1
Accountant-manager	3	4.3
Academic	18	26.1
Other	10	14.5
Total	69	100

* ***Source:** * * Prepared by researchers based on SPSS V.20 outputs

Professional experience: The majority of the sample have less than 10 years of professional experience (60.9%).

Table(9) : Years of professional experience gained

PROFESSIONAL EXPERIENCE	Number	PERCENTAGE %
Under 10	42	60.9
From 15 years to 20 years	20	29
More than a year	7	10.1
Total	69	100

* ***Source:** * * Prepared by enumerators based on SPSS V.20 outputs

Access to the financial accounting system: The majority of the sample has general access to the financial accounting system (66.7%).

Table(10): Perusal of the conceptual framework provided by the financial accounting system

Are you familiar with the conceptual framework provided by the financial accounting system?	Number	PERCENTAGE %
«very well,	17	24.6
In general	46	66.7
I	6	8.7
Total	69	100

* ***Source:** * * Prepared by researchers based on SPSS V.20 outputs

Third: Methodology of the field study:

Dissemination and administration of the questionnaire: The data was collected through direct contact with the sample members (academics and professionals in accounting and auditing), in addition to the use of e-mail and social networking sites.

Community and sample of the study: The study included university professors specialized in accounting and auditing, bookkeepers, and accounting experts. The sample consisted of 69 valid forms for analysis.

Temporal and spatial limits: The data were collected during the period from April to May 2024, and the study included Biskra and some other states.

The statistical methods used:

SPSS V.20 Data Analysis Software.

Kolmogorov-Smirnov coefficient (Z) to ascertain the

nature of the distribution.

Percentages, arithmetic mean and standard deviation.

A Cronbach's Alpha test

Pearson correlation coefficient to measure the degree of correlation.

One-Sample T-Test to test hypotheses.

Kolmogorov-Smirnov coefficient: The results showed that the data do not follow the normal distribution, which necessitated the use of non-parametric statistical tests.

Table No. (11): shows the value of the Kolmogorov coefficient and the probability value

Paragraph	Kolmogo-rov-Smirnov coefficient (Z)	Likelihood value (Sig)
The first axis: The reality of evaluation according to the financial accounting system in economic institutions		
1.	.511	0.000
2.	470	0.000
3.	423.	0.000
4.	0.415	0.000
5.	0.367	0.000
6.	0.417	0.000
7.	0.477	0.000
8.	0.424	0.000
9.	0.417	0.000
10.	0.469	0.000
The second axis: Valuation requirements according to the cost method		
1.	0.477	0.000
2.	.476	0.000
3.	462.	0.000
4.	462.	0.000
5.	0.477	0.000
6.	0.499	0.000
7.	0.484	0.000
The third axis: Valuation requirements according to the fair value method		
1.	0.415	0.000
2.	.455	0.000
3.	470	0.000
4.	0.469	0.000
5.	0.454	0.000
6.	.472	0.000
7.	0.484	0.000

* ***Source:** Prepared by the researchers based on the outputs of SPSS V.20 (* The level of significance used is α=0.05)

Table(12): Likert scale cells length for the study questionnaire

Scale of agreement	Likert pentagonal cell length
Approved	Average from 1- 1.66
Neutral	Average of 1.67-2.33
Disagree	Average of 2.34-3

* ***Source:** * * Prepared by researchers based on SPSS

3. Data analysis and hypothesis testing

• Testing the first hypothesis:

Hypothesis: The reality of economic institutions allows the application of the accounting evaluation rules stipulated in the financial accounting system.

Results: The null hypothesis was rejected and the alternative hypothesis was accepted, as the results showed that the average of the respondents' answers indicates that there is a possibility of applying the evaluation rules in the financial accounting system.

Table No. (13): The reality of applying the accounting evaluation rules stipulated in the financial accounting system of economic institutions

Paragraph	Arithmetic Mean	Standard Deviation	Relative Weight	T value	Sig.
1.	1.159	441	289	821.	0.000
2.	1 / 318	.652	.329	.780	0.000
3.	391	0.646	.347	872	0.000
4.	1.362	541	0.340	For 896.	0.000
5.	1.565	0.756	0.391	178	0.000
6.	1.478	759	369	169	0.000
7.	1.289	.620	0.322	260	0.000
8.	1.376	.620	.344	424	0.000
9.	1.478	759	369	169	0.000
10.	1.289	.596	0.322	959	0.000
All paragraphs of the first area	1.371	0.386	342	431	0.000

* ***Source:*** * Prepared by the researchers based on the outputs of SPSSV.20 (the level of significance used is α =0.05)

Table No. (14): The possibility of applying the requirements of the evaluation rules according to the cost method stipulated in the financial accounting system

Paragraph	Arithmetic Mean	Standard Deviation	Relative Weight	T value	Sig.
1.	246	.525	0.311	684	0.000
2.	1.231	0.458	0.307	322	0.000
3.	1 / 318	.629	.329	390	0.000
4.	1.289	571	0.322	751	0.000
5.	1.289	.620	0.322	260	0.000
6.	246	0.604	0.311	140	0.000
7.	1.260	0.585	0.315	.891	0.000
All paragraphs of the second axis	1.268	0.437	0.317	110.	0.000

* ***Source:*** * Prepared by the researchers based on the outputs of SPSSV.20 (the level of significance used is α =0.05)

• Testing the second hypothesis

Hypothesis: There is a possibility to apply the requirements of the valuation rules according to the cost method stipulated in the financial accounting system.

Results: The null hypothesis was rejected and the alternative hypothesis was accepted, as the results showed that the average of the respondents' answers indicates that there is a possibility of applying the evaluation requirements according to the cost method.

• Testing the third hypothesis

Hypothesis: There is a possibility to apply the requirements of the valuation rules according to the fair value method stipulated in the financial accounting system.

Results: The null hypothesis was rejected and the alternative hypothesis was accepted, as the results showed that the average of the respondents' answers indicates that there is a possibility to apply the evaluation requirements according to the fair value method.

Table No. (15): T-test results The applicability of the requirements of the valuation rules according to the fair value method stipulated in the financial accounting system

Paragraph	Arithmetic Mean	Standard Deviation	Relative Weight	T value	Sig.
1.	- 1,420	0.673	0.355	527	0.000
2.	1.304	0.576	326.	.790	0.000
3.	1.260	0.532	0.315	657	0.000
4.	246	0.466	0.311	183	0.000
5.	1.333	0.634	0.333	469	0.000
6.	246	0.497	0.311	.822	0.000
7.	246	0.553	0.311	.714	0.000
All paragraphs of the third axis	1.294	0.424	0.323	.335	0.000

*** *Source:** * * Prepared by the researchers based on the outputs of SPSSV.20 (the level of significance used is α =0.05)

• Testing the fourth hypothesis

Hypothesis: There is a statistically significant relationship between the reality of applying the accounting valuation in economic institutions and the possibility of achieving the requirements of applying the accounting valuation according to the cost method.

Results: The hypothesis was validated, as the regression results showed a statistically significant relationship between the two variables.

Table No. (16): The relationship between the reality of applying the accounting valuation and the possibility of achieving the requirements of applying the accounting valuation according to the cost method

	Estimated Parameters				
Coefficient of determination	F	Degree of freedom of extension	Degree of freedom of denominator	Sig.	Constant
0.566	.215	1	67	0.000	0.526

Source: Prepared by researchers based on the outputs of SPSS version 26

• Testing the fifth hypothesis:

Hypothesis: There is a statistically significant relationship between the reality of applying the accounting valuation in economic institutions and the possibility of achieving the requirements of applying the accounting valuation according to the fair value method.

Results: The hypothesis was validated, as the regression results showed a statistically significant relationship between the two variables.

Table No. (17): The relationship between the reality of applying the accounting valuation and the possibility of achieving the requirements of applying the accounting valuation according to the fair value method

	Estimated Parameters				
Coefficient of determination	F	Degree of freedom of extension	Degree of freedom of denominator	Sig.	Constant
0.557	199	1	67	0.000	0.490

Source: Prepared by researchers based on the outputs of SPSS version 26

Conclusion:

The results of the study showed that there is a correlation between the reality of the financial accounting system and the accounting valuation methods (cost and fair value method). It was also found that the financial accounting system contributes to activating valuation methods and making them more positive.

4. Conclusion

Through the theoretical and applied study of this subject , it is clear that the process of evaluating

fixed assets according to the methods of the financial accounting system is an important accounting stage in the economic institution because of the great importance of the installations in any economic institution. For this, the financial accounting system must be well understood from the theoretical side by reviewing it as well as identifying the methods of accounting evaluation.

• Hypotheses testing

In the light of the applied study, which was the process of distributing the questionnaire form to a group of academics and professionals, the validity of the hypotheses can be proven in the following :

The reality of economic institutions allows the application of the evaluation rules of the financial accounting system, and this is according to what was confirmed by the opinions of the research sample, which believes that the difficulties facing the evaluation process in the accounting system can be overcome if the role of the national accounting councils is activated in coordination with the Ministry of Finance . Thus, **the validity of the first hypothesis** was proven.

There is the possibility of applying the requirements of the valuation rules according to the cost method stipulated in the financial accounting system through the formation of qualified accountants in the field of accounting valuation according to the cost method. It is also advisable to develop the tasks of valuation experts in the field of evaluating the various assets of the institution in various fields. This is confirmed by the opinions of the sample. This is only **confirmation and proof of the validity of the second hypothesis.**

There is the possibility of applying the requirements of the valuation rules according to the fair value method stipulated in the financial accounting system. This is stipulated in the third hypothesis and in line with the opinions of the sample, which sees the possibility of doing so through a specialized formation of the accounting team authorized to apply the fair value method to avoid making mistakes, especially with regard to deferred taxes. This confirms to us the **validity and evidence of the third hypothesis.**

There is a statistically significant relationship between the reality of applying the accounting valuation in economic institutions and the possibility of achieving the requirements of applying the accounting valuation according to the cost method, that is, here between the two variables, the independent variable, which is the reality of applying the accounting valuation in economic institutions and the dependent variable, which is to achieve the requirements of applying the accounting valuation according to the cost method. This means that the application of the accounting valuation affects the possibility of achieving the requirements of applying the accounting valuation according to the cost method. This **proves to us the validity of the fourth hypothesis.**

There is a statistically significant relationship between the reality of applying the accounting valuation in economic institutions and the possibility of achieving the requirements of applying the accounting valuation according to the fair value method, that is, here between the two variables, the independent variable, which is the reality of applying the accounting valuation in economic institutions and the dependent variable, which is to achieve the requirements of applying the accounting valuation according to the fair value method. This means that the application of the accounting valuation affects the possibility of achieving the requirements of applying the accounting valuation according to the fair value method. This **proves to us the validity of the fifth hypothesis.**

• Study Results

Through our study of the subject and in light of the above, we have reached some results, including the following points:

- The application of the financial accounting system and understanding its requirements requires great efforts, starting with the institution through the activation of the stock exchange and finally the continuous training of professionals from experts and auditing and accounts governors.

- The access to the content of the financial accounting system and its requirements is necessary to facilitate the process of evaluating fixed assets.

- The reality of applying the accounting valuation in economic institutions affects the possibility of achieving the requirements of applying the accounting valuation according to the valuation methods

- The lack of understanding of the accountants to apply the concept of fair value is due to the lack of clarity of its concept and its use based on what is stated in the financial accounting system

- Lack of will and interest of all parties concerned with the evaluation process in the accounting system of the evaluation in line with the accounting environment in Algeria.

- A specialist must be formed for the accounting team authorized to apply the fair value method to avoid making mistakes, especially with regard to deferred taxes.

Recommendations

• Through this study, we offer some recommendations:

- The financial accounting system must be updated in the field of valuing fixed assets according to the fair value method and in line with international accounting rules and norms through IAS 36, IAS 12 and IFRS 13

- It is assumed to provide digital platforms that allow tracking the prices of some fixed assets through the spread of digital markets

- It is assumed to open the way for the formation of experts without restrictions in various fields and also allows the availability of accounting expertise in the valuation of assets.

- The tax laws should be updated and their application should be facilitated with regard to the use of the cost method and its tax effects

- Guardian bodies should issue a lot of bulletins and clarifications on how to use the cost method in the reality of the institution and how to apply it.

5. Conflict of Interest

The authors declare that they have no conflict of interest.

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7. List of annexes

7.1 Questionnaire

The first axis: The reality of evaluation according to the financial accounting system in economic institutions	
1	The evaluation provisions mentioned in the financial accounting system can be applied

2	It is possible to provide a structured market based on which to determine the market value of some of the organization›s assets
3	The valuation model can be used according to the cost method (collectible value)
4	The valuation model can be used according to the fair value method (revaluation).
5	The refresh ratio corresponding to the applicable bank market interest rate can be obtained as a refresh rate for future amounts.and help them make decisions.
6	There are specialized experts in evaluating and measuring some physical installations at fair value.
7	The difficulties facing the evaluation process in the accounting system can be overcome if you activate the role of the national accounting councils in coordination with the Ministry of Finance.
8	Active financial markets can be provided, which is a condition for measuring fair value for actors.
9	The lack of understanding of the accountants to apply the concept of fair value is due to the lack of clarity of its concept and its use based on what is stated in the financial accounting system.
10	Lack of will and interest of all parties concerned with the evaluation process in the accounting system of the evaluation in line with the accounting environment in Algeria.
The second axis: Valuation requirements according to the cost method	
1	The formation of qualified accountants in the field of accounting valuation shall be borrowed according to the cost method based on the requirements of International Accounting Standards IAS 16 and IAS 36
2	It is assumed that modern accounting software that supports ERP will be used to provide all the information that can be used in the cost method.
3	It is advisable to develop the tasks of evaluation experts in the field of evaluating the various assets of the institution in various fields.
4	Guardian bodies should issue a lot of bulletins and clarifications on how to use the cost method in the reality of the institution and how to apply it.
5	Controversy should be raised about the possibility of applying the cost method through forums and training courses in this field.
6	The tax laws should be updated and their application should be facilitated with regard to the use of the cost method and its tax effects
7	The institution must form an administrative staff capable of following up all internal and external influences regarding its fixed assets during the years of evaluating its assets
The third axis: Valuation requirements according to the fair value method	
1	The legislator is supposed to urge listed companies to seek the application of fair value as a first step towards going public.
2	It is assumed to open the way for the formation of experts without restrictions in various fields and also allows the availability of accounting expertise in the valuation of assets.
3	The accounting evaluation rules applicable at the level of international organizations and bodies such as the International Evaluation Standards Council (IVSC) should be emulated.
4	A specialist must be formed for the accounting team authorized to apply the fair value method to avoid making mistakes, especially with regard to deferred taxes.
5	The financial accounting system must be updated in the field of valuing fixed assets according to the fair value method and in line with international accounting rules and norms through IAS 36, IAS 12 and IFRS 13.
6	It is assumed to provide digital platforms that allow tracking the prices of some fixed assets through the spread of digital markets.
7	National accounting councils and bodies can play a prominent role in simplifying the concept of fair value and its application through workshops and training courses in coordination with academics in the field

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