

The impact of the quality of accounting information on decision-making and control between international accounting standards and the Algerian financial accounting system (SCF) - an analytical study

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Abstract:

The aim of this study is to identify the impact of the quality of accounting information on the international accounting standards that have been adopted as an auxiliary tool in the decision-making and control process in Algerian institutions, as a result of the appropriate evaluation methods and accounting treatment of inventories, depreciation, declining asset values, and other elements. Its comparison with international accounting standard .

This study concluded that the adoption of international accounting standards in the new financial accounting system in Algeria has a significant impact on improving the quality of accounting information for achieving good decision-making and rational control mechanisms in enterprises.

Keywords: *International accounting standards; quality of accounting information; Taking decision-making and control*

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1. INTRODUCTION:

There are many studies that have contributed to clarifying and demonstrating the effects of the International Accounting Standards (IAS) that have been adopted in financial and accounting reports as a tool to ensure the transparency and reliability of financial information and its importance in the decision-making process outside companies and economic institutions. However, these studies were not utilized in the Algerian case, or Algerian studies were conducted in order to explain and demonstrate these international standards adopted in the new financial and accounting system on the quality of accounting information in decision-making, oversight, and good governance in Algerian companies.

However, as a result of the transition of the Algerian economy and its transformation into a market economy, the Algerian authorities led to the adoption of many economic reforms, which required the penal authorities to abandon the old accounting system and adopt international accounting standards (IAS) in preparing the new accounting system. (SCF), by adopting the accounting standards approved in the European Union to ensure compatibility with these countries.

The aim of this research is to highlight the importance of the strategic choice adopted by the Algerian authorities as a result of accounting and financial reforms, which appears in the following main problem:

What is the impact of adopting international accounting standards in the new Algerian accounting and financial system on the quality of accounting information, decision-making and control processes?

To answer the main problem, the study was divided into three sections, where the first section dealt with the nature of international accounting standards, then in the second section the nature of the Algerian accounting and financial system was addressed, while the third and final section dealt with the impact of international accounting standards on the accounting system. And the Algerian finance department in how decisions are made and oversight processes in Algerian institutions

2. The theoretical framework of international accounting standards:

2.1 The concept of international accounting standards:

The International Rules Committee defined accounting standards as: “guiding rules that professionals refer to support their diligence and inspire their wisdom, but they never negate wisdom or diligence, and they are a high-level professional description of generally accepted professional practices.” It aims to reduce the degree of difference in expression or practice in similar

circumstances, and is adopted as a general framework to evaluate the quality and efficiency of artistic work and to determine the nature and depth of professional responsibility. (WILL, 2002)

These standards were replaced in 2001 by the International Financial Reporting Standards (IFRS), which were later included in most international financial markets around the world. These international standards were issued by the International Accounting Standards Board (ISAB) and the body is considered independent and its headquarters are in London.

2.2 Purpose of international accounting standards:

The main goal of adopting international accounting standards is to ensure that international financial institutions, which have become more interconnected than before, are able to use an international framework for preparing financial reports in a way that maintains the organization and effectiveness of international financial markets and centers. The increasing volume of capital flows that cross the geographical borders of countries necessitates and necessarily calls for the presence of international accounting standards of high quality and the ability to experiment in various fields, therefore, the application of these international standards makes it possible for capital markets spread throughout the world to achieve maximum benefits from feasible capital flows, which results in benefits for all financial entities and organizations, including the capital market itself.. (TOP Accounting , 2024)

3. International accounting standards that address the quality of accounting information:

3.1 IAS 1 Presentation of Financial Statements:

IAS 1 “Presentation of Financial Statements” specifies the general procedures for information and financial data, the method of structuring and the minimum limits of these procedures, and basic concepts such as continuity and accounting operations based on accruals. This standard also requires that it contain a comprehensive set of financial procedures, such as a blog of financial position (budget), a blog of net income, a blog of changes that occur to ownership rights, and a blog of cash flows.

On September 1, 2007, International Accounting Standard No. 1 “Presentation of Financial Statements” was re-issued. This version also applies to the annual stages starting from January 1, 2009 and after this date.

3.2 IAS 2 Inventories :

IAS 2 (Inventories) includes procedures related to the method of accounting for most forms of inventory, as well as procedures for measuring inventories at their cost and net realizable value (NRV), whichever value is

lower. It also shows the procedures that are accepted in order to show cost, the first in, first-out (FIFO) method, and the same for the weighted average cost

On December 2, 2003, the new version of IAS 2 (Inventories) was issued. This version includes the annual stages starting from January 1, 2005.

3.3 IAS 7 Statement of Cash Flows:

IAS 7 (Cash Flows) requires that the entity's cash flow statements be presented as an essential part that cannot be overlooked from the primary financial statements submitted by the entity. These cash flows are also presented and classified within operational transactions through the use of direct and indirect methods, various investment transactions and financing methods, and presented in a general and comprehensive manner.

Also, on December 7, 1992, IAS 7 (Cash Flows) was reissued and renamed in September 2007, and its effectiveness began on January 1, 1994.

3.4 IAS 16 Property, Plant and Equipment:

IAS 16 (Property, Plants and Equipment) sets out the methods of accounting treatment for various properties, plants and equipment. Which is measured starting at its cost, and later it is measured through the use of the cost model or revaluation method, and depreciation installments are distributed regularly over the useful life of these properties, facilities and equipment.

This standard was re-issued on December 16, 2003, and the entry into force of this standard was January 1, 2005.

3.5 IAS 18 Revenue:

This standard shows the accounting procedures related to the date of recognition of the resources resulting from the sale process, services provided, financial expenses, returns, as well as profits derived from financial assets such as stocks. These incomes are also measured at their fair value for the portion that has been collected or is collectible, as it is recognized when the agreed-upon conditions are met, which are closely related to the nature of the income.

On December 18, 1993, International Accounting Standard No. 18 was re-issued, and became effective as of January 1, 1995.

3.6 IAS 23 Borrowing Costs :

This standard requires the inclusion of borrowing expenses, which are represented by interest directly on the principal of the loan that is the subject of acquisition, construction or production, and which extends over a long period in order for it to become ready for use or sale.

The rest of the other expenses related to imposition are recognized as expenses.

International Accounting Standard No. 23 (Borrowing Costs) was re-issued on March 23, 2007, and became effective as of January 1, 2009.

3.7 IAS 36 Impairment of Assets :

This standard aims to ensure that the company's assets are only transferred at their recoverable value (that is, their fair value minus the costs related to the asset and its current value), excluding the goodwill of the business and some qualitative assets, that is, intangible assets that require conducting an annual test to measure the decline in their value. Impairment testing is also carried out by the entity if there are indications that the value of the asset may decline. The test is also carried out on cash flows

In March 2004, International Accounting Standard 36 (Impairment of Assets) was re-issued, which included goodwill and qualitative assets resulting from a business combination approved on March 31, 2004, as well as the rest of the other assets with a retroactive date.

3.8 IAS 38 Intangible Assets :

IAS 38 (Intangible Assets) shows that accounting procedures for qualitative assets, which are considered non-monetary assets, meaning intangible, can also be identified (i.e. they can be separated, or result from contractual rights). It is also initially measured at cost when the intangible assets or related assets are fulfilled. It is also measured according to the revaluation model, and depreciation occurs regularly throughout its useful life (except in the case that this asset has an indefinite useful life and therefore cannot be depreciated).

Also, in March 2004, International Accounting Standard 38 was revised, and it became effective as of March 31, 2004. (IAS, 2024)

Accordingly, the new accounting and financial system adopts the majority of international accounting standards, especially with regard to the preparation of financial reports, which constitutes a strategic choice for the Algerian authorities because it addresses the aspects that deal with the conceptual framework as well as the general rules related to evaluation, accounting, and methods of presenting financial statements.

4. The theoretical framework of the Algerian accounting and financial system:

The On January 1, 2010, and pursuant to Law No. 07 November issued on November 25, 2007, the Algerian accounting and financial system was adopted, and this is in line with the economic and financial reforms adopted by the Algerian authorities, due to the change that accounting transactions witnessed as a result of the adoption of accounting standards. International (IAS / IFRS),

as well as with the aim of bringing these accounting rules closer to the new financial accounting system applied by Algerian institutions.

4.1 Concept of the Algerian accounting and financial system:

The Algerian accounting and financial system is known as the system that organizes and classifies financial information and records all the main data in the form of numbers, as well as presenting that data in a fair and true manner that reflects the credibility of that information and data, the financial position of the facility, as well as assets, methods of performance, and cash flows at the end of the financial cycle. Which does not exceed a year. (SALEM, 2019)

4.2 Characteristics of the Algerian accounting and financial system:

The Algerian accounting and financial system has four features that appear as follows: (Ministry of Finance, 2024)

- Adopting globally recognized international accounting standards would make the accounting practices applied based on the accounting and financial system close to international accounting practices, allowing accounting processes to comply with the conceptual framework and adapt to modern economies on the one hand, and to obtain data. Detailed information that reflects the credibility of the financial position of the economic establishment.
- Clarity of the principles and mechanisms that must be used as guidance during the accounting recording of financial transactions, and the methods of evaluating them and preparing the financial reports associated with them, which reduces the risks of interpreting those regulating rules and contributes to verifying the reliability of those accounts.
- The new accounting and financial system constitutes a basic pillar and reference that covers the needs of other users, especially investors who possess financial information about other economic establishments in a clear and consistent manner, which enables comparison between that information and then making the right decision that achieves the desired goal.
- The new accounting and financial system enables small merchants and artisans to adopt an information system based on what can be called simple cash accounting.

4.3 Principles of the Algerian financial accounting system:

The Financial and Accounting System (SCF), like other systems, designs accounting principles and standards that would enable it to give a credible picture of the financial position of the assets and liabilities of the economic facility, which was included in Article VI of Law No. 07-11 issued on November 25. From the year 2007, which is related to the accounting and financial system, which appears as follows: (SALEM, 2019)

- **Accounting for obligations:** According to Executive Decree No. 08-156 issued on May 26, 2008, which stipulates the following: “Accounting transactions for the effects of transactions and other events are carried out based on the accounting of obligations, according to the date of the occurrence of the first transactions or events. Their presentation is also included in the data.” Finance for those years associated with it.
- **Business continuity:** According to Article, Seven of Executive Decree No. 08-156 issued on May 26, 2008, “Financial statements are prepared based on the continuity principle, and this assumes that the economic establishment will continue its activity in the near future, provided that no incidents or decisions occur before the date of issuance.” Account data and their publication contribute to the cessation and liquidation of activity.”
- **Clarity:** This concept is based on three levels:
 - The accounting entries recorded in the journal and the rest of the accounting documents must be clear and usable
 - It is necessary to ensure the clarity of the status of each account
 - The results shown by the budget and financial statements must be of high quality

In order for internal or external control to take place, it is necessary to have clarity of data at all levels.
- **Relevance:** to the Executive Decree dated July 26, 2008, the importance of information quality appears as follows: “The quality of information can affect economic decision-making by users by helping to measure and estimate past transactions, i.e. past, present or future, or confirming or correcting expectations.” (Previous evaluations).

According to the IASB/FASB Joint Conceptual Framework, “information is considered relevant when it makes a difference to users' decisions by enabling them to measure the expected effects of past, immediate, or future transactions on future cash receipts.” Or to correct past estimates.
- **Reliability:** According to Executive Decree No. 08-156 issued on May 26, 2008, reliability can be defined as follows: “When the quality of information does not contain or is free from serious or biased errors such that the user can trust it in order to present that information in a credible manner.”
- **Comparability and durability of methods:** Article 29 of Executive Decree No. 07-11 issued on November 25, 2007 demonstrated the principle of comparability and permanence of methods as follows:

“Financial statements show information that can make comparisons with the previous financial cycle.”

All items in the general budget, income statement, and cash flow statement refer to the amounts related to the corresponding item from the previous financial cycle.

- **Historical cost:** Article 16 of Executive Decree No. 08-156 issued on May 26, 2008 dealt with historical cost as follows: “The elements of assets, liabilities, income, and expenses are recorded in an accounting manner, and the financial statements are presented at their historical cost based on their value starting from the date of their recognition, regardless of Considering the effects of currency price fluctuations and fluctuations in its purchasing power.
- **The primacy of economic reality over legal appearance:** According to this principle, when a complex transaction appears, we should not focus on the legal view of this deal only, but rather it is better to examine its economic importance, and this is consistent with the international standard of considering the substance before looking at the form, and this is what is considered necessary and of great importance for any Investor and financier.

In addition, according to this principle, the accounting treatment for leasing financing appears as follows: “Any asset subject to the leasing financing contract is recognized starting from the effective date of the contract, taking into account the principle of priority of the economic situation over appearance.”

5. Fundamental Qualities of Accounting Information:

Reliability and relevance are fundamental elements of accounting information, and are sometimes concerned with representational fidelity. In order for this data to be meaningful and useful to decision makers, this information must be available at the specified time. It is also possible to predict what may happen in the future by extrapolating the information collected from the accounting data obtained in the previous financial years, taking into account the most recent data that reality requires to be included in future accounting data. If the accounting information to be reviewed does not exceed six months, it cannot be used because it does not reflect the true financial position of the company, and it is impossible for the company’s managers or owners to take appropriate decisions.

This requires, in particular, entrepreneurs of small companies to continue to constantly monitor their daily transactions with the aim of continuously evaluating the effectiveness and quality of financial performance accurately.

These accounts must also contain all the historical data of the economic establishment, and the recorded numbers must remain unchanged or neglected so that they can reflect the real and optimal situation, and the accounting errors must be corrected if they occur, and these accounting data must accurately reflect the group concerned. By evaluation and not to exceed it to other groups, as in the case of inventory, where its evaluation reflects the value of stored and salable goods, without this evaluation of inventory including the value of machines and tools used in the production process.

5.1 Accounting information in decision-making and control:

Accounting processes are considered the tool through which data about commercial and economic transactions can be communicated, given that all information users, whether internal or external users need that accounting information so that they can make the right decisions. Company executives, investors, customers, company owners, government authorities, and unions are also considered among the users of accounting information and data for these companies.

According to accounting information, decision-making takes three forms that appear as follows:

- **Before the decision-making process:** When a company wants to make any decision, it must first collect all information completely, whether this decision is operational or strategic. On the one hand, decisions are not important and relevant unless the available information is based on data that is reliable, accurate, and up-to-date. On the other hand, the availability of this data or accounting information enables the company to make financing decisions in a more accurate and reliable manner.
- **After the decision-making process:** It requires that company managers, after they make financing decisions, be able to convey those decisions to all members of the facility, to ensure their understanding and then acceptance and implementation in line with the goals to be achieved by the company.
- **In monitoring the consequences of decision making:** Collecting accounting information and data enables the economic establishment to test the effectiveness of decisions that were previously taken, and this requires the company to set standards to evaluate the effectiveness of these decisions and their suitability, whether on the company's financial returns (profit growth), or on raising and improving its competitive capabilities

(Fluctuations in turnover, the company's market share), as well as harmonizing its production process (higher breakdowns, inventory changes, responsiveness of the production process to the decisions taken).

5.2 The effects of the adoption of IAS on the quality of accounting information for decision-making and control:

The primary purpose of the accounting information system is to help decision makers make them correctly. Regardless of who made this decision, understanding that accounting data enables making a decision that is credible and appropriate to the desired goals. (Harngren, G.L, & W.O., 2002)

Without a doubt, the application of the new accounting and financial system (SCF), which is derived from international accounting standards, has a significant impact on the quality of accounting data for the purpose of decision-making and control operations. In order to be able to see the impact of adopting international accounting standards on the quality of accounting information in the decision-making process and control mechanisms, the following international accounting standards have been presented.

5.3 Presentation of IAS 1 “Financial Statements”:

It required the presence of only two financial tables in the accounting system, which were the results accounts table and the general budget (statement of financial position). However, after the adoption of international accounting standards, it became necessary to compulsory use of the treasury flows table as a tool for measuring the facility's financial revenues (Company profitability). This table also summarizes all of the cash receipts and payments of the economic facility in a specific period of time, and it is also widely used as a tool to measure the financial position of the company. company.

5.4 Effect of IAS 1 on quality of accounting information:

In-depth and accurate analysis of financial information and data contributes to helping decision makers in the process of measuring the past performance of an economic facility for the purpose of predicting the future financial position of this facility. Accordingly, financial information and data are considered a tool for communicating the data included in the general budget, the income statement, as well as a table. Treasury flows and the equity table, with the aim of reaching a complete diagnosis of the profitability and financial capacity of the facility. (Maheshwan, 1989)

This analysis is also carried out based on diagnosing trends in basic financial information, comparing the facility's financial information, and analyzing basic financial ratios. (Garrison & Eric, 2004-2005)

5.5 IAS 2 “Inventory Valuation”:

Taking the principle of caution, inventories are measured and evaluated at their historical cost, or the net value that can be achieved, which corresponds to the expected selling price, and this is after deducting production and marketing expenses. Inventories are also valued using the first-in, first-out (FIFO) method, or the weighted average cost method. Inventories include acquisition expenses (the price of raw materials and supplies, and costs associated with purchases), and expenses of the transfer process (workers' wages, and fixed or variable expenses, excluding banks associated with the non-optimal use of this inventory), as well as general expenses and financial and administrative expenses directly related to Stocks. (Auteur maison, 2009, p. 30)

5.6 Effect of IAS 2 on quality of accounting information:

The nominal value of the share greatly affects the profit and loss account and the statement of financial position, and is therefore considered an important element of expenses that can be attributed to the turnover. It also has great importance in the process of determining the desired profits.

Under the new system, it is possible to measure the cost of inventories either through the real cost or through the standard cost. (Auteur maison, 2009, p. 30)

Therefore, from the point of view of budget control, the quality of accounting information helps managers compare real costs with standard costs in order to make the right decisions.

5.7 IAS 4 “Depreciation”:

According to the new accounting system, the depreciable amounts are divided in a regular manner during the useful life of the asset without neglecting its potential remaining value upon reaching the final period for the economic facility to benefit from this asset, until the remaining value becomes determined in a credible and highly reliable manner. (Auteur maison, 2009, p. 20)

As for methods of calculating depreciation in relation to the new accounting system, there are many ways to calculate depreciation, such as the linear depreciation method, the decreasing depreciation method, and the unit of activity method, and the annual depreciation installment is also included in the loss table. (Auteur maison, 2009, p. 20)

Also, in the old accounting system, for the sake of tax adjustment, it was sufficient to use fixed depreciation.

5.8 Effect of IAS 4 on quality of accounting information:

Methods of calculating depreciation are related to the problem of how to distribute depreciation installments, especially with regard to production costs, and then how to prepare the annual result, and therefore what is required is how to choose what is related to the life of fixed assets and how to change them.

5.9 IAS 7 “The Cash Flow Table”:

According to the old accounting system, decision makers focused mainly on the statement of financial position and the income statement, while according to the new accounting system, a treasury flow table was included, which shows the flows of receipts and payments (cash payments) of the company during a specific period of time. (Harngren, G.L, & W.O., 2002).

5.10 Effect of IAS7 on quality of accounting information:

The treasury flows table is widely used as a tool for reviewing the financial position of an economic facility, and how to evaluate the financial needs of this facility, and among other uses of the treasury flows table is to help predict those flows with the aim of evaluating this use in the future, and allowing the facility to see Its ability to generate cash for the purpose of meeting obligations to pay financial expenses, distribute profits, and pay off debts due on the due date.

5.11 IAS 16 “Tangible Assets “:

According to this standard, tangible assets are recorded at their acquisition cost (historical cost), as well as various taxes paid and other direct costs. While administrative expenses and initial expenses related to the start of operation are excluded from this.(Auteur maison, 2009, p. 19)

5.12 Effect of IAS 16 on quality of accounting information:

According to this standard, setting the price contributes mainly to determining production costs and prices.

5.13 IAS 18 “Revenue from Ordinary Activities”:

The term revenues or income is used in the new accounting and financial system, which stipulates that the growth and increase of these revenues during the accounting cycle (annual cycle), in the form of restrictions, an increase in assets, or a decrease in liabilities. Revenues are also divided into products and profits. Revenues are defined as the income resulting from the normal activities of companies, such as the manufacturing process and then selling those products in the form of final goods. While profits are defined as

the income generated among the unusual activities of companies, such as profits resulting from the sale of fixed and long-term assets, interest income, profits resulting from the issuance of stocks and bonds, and rental income. .(Auteur maison, 2009, p. 60)

Exceptional revenue comes from income and costs related to events or actions that are clearly distinct from the normal activities of companies, and which are considered exceptional operations such as expropriation, natural disasters, etc. (Auteur maison, 2009, p. 60)

5.14 Effect of IAS-18 on quality of accounting information:

The accountant is particularly concerned with financial ability or efficiency, as he plays a very important role in highlighting and evaluating income, expenses, receipts, as well as taxes and fees due, and this is unambiguously, that is, correct, for the purpose of evaluating this financial effort.

In reality, the profits achieved were most often considered the basis for evaluating and measuring profitability, and the separation of both regular income and net income makes it easy to analyze the financial results achieved, and thus the possibility of classifying each of the expenses and fees into several different categories.

5.15 IAS 23 “Borrowing costs”:

According to this standard, financial expenses or interest, which are also called borrowing costs, are directly related to the acquisition of investments, construction operations, or the production of assets, all of which require a long period of preparation that may exceed 12 months, that is, a full year, so that the facility can exploit them. These are considered intangible or intangible costs or expenses included in that asset, such as real estate, buildings, factories, and machinery. (Auteur maison, 2009, p. 34)

5.16 Effect of IAS-23 on quality of accounting information:

According to the old accounting and financial system, financial expenses (interest) or borrowing costs were included in the income statement at the end of the accounting cycle, and they were also recognized as current expenses.

Therefore, in order to determine profits, the benefits of borrowing and accounting treatment in this new form contribute clearly to the calculations of results, and from this, it is possible to adopt important decisions, such as determining the prices applied in sales operations.

5.17IAS 36 “Asset Impairment”:

Within this standard, both profits and losses resulting from the cessation of activity or the sale of a tangible or qualitative asset are determined by

evaluating the difference between the estimated net surplus value and the historical value, i.e. the book value of the asset in the accounting records, so that it is recognized as income or costs of the activity. Operational.

These rules can also be applied in the event that the activity is waived by the establishment or company (Auteur maison, 2009, p. 19)

The loss resulting from decreased inventory values is recognized as an expense in the revenue or income statement, when the value of the inventory exceeds the net value that can be realized for this inventory.

Doubtful debt provisions that are not related to operating activity are currently recognized as current expenses and presented in the income or income statement.

5.18 Effect of IAS-36 on Information Quality:

The clarity of the purpose and quality of information in the process of measuring and evaluating the remaining assets as current expenses and thus including them in the list of revenues or income, will reduce the calculation of the results in a fair manner.

5.19 IAS 38 “Intangible Assets”:

Currently, research and development expenses are recognized as qualitative assets in the statement of financial position (general budget), while according to the old accounting system, the recognition of intangible assets was limited to the goodwill of the business and the patent only, which appeared in the statement of revenues or income. At the end of the accounting cycle as current expenses.

5.20 Effect of IAS 38 on quality of accounting information:

This standard has greatly simplified accounting practices in this area and eliminated the manipulation of research and development expenses and therefore a fair assessment of profit.

Table N°(01): A summary of the similarities between some international accounting standards and the Algerian financial accounting system

Standards/Designation	SCF
IAS 1 Presentation of Financial Statements	Balance sheet Result Table Monetary flow table Equity variation table
IAS 2 Valuation of Inventories	FIFO Weighted Average Cost
IAS 7 Flow table monetary	Presented as an important Painting
IAS-16 Tangible Assets	Tangible fixed assets are recorded at cost historical and can be revalued at their fair value

IAS 18 Revenue from Ordinary Activities	Income is divided into revenues and earnings. Revenue: is defined as income generated by the ordinary activities of the entity. Earnings: are defined as income generated by non-ordinary activities of the entity
IAS 23 Borrowing costs	Borrowing costs that are directly attributable to the acquisition, construction or production of a qualifying asset are capitalized in the cost of the asset. Other borrowing fees are recognized as expense.
IAS 36 Impairment of assets	Impairment loss is the amount that exceeds the amount of an asset at its value recoverable.
IAS 38 Intangible Assets	Research and development expenses are now recognized as assets intangibles in the balance sheet

Source: Prepared by the researcher

6. CONCLUSION:

The main objective of this study is to fill the absence of a study emphasizing the advantage of adopting international accounting standards in the case of Algeria for management purposes (i.e., decision-making and control). This study led to the conclusion that the adaptation of international accounting standards in the case of Algeria is likely to improve the quality of accounting information for decision-making and control. In particular, this study clearly showed that thanks to the relaxation of the new accounting framework, therefore allowing accountants to use different evaluation and accounting methods in their search for information, the quality of accounting information would surely experience an improvement both quantitatively and qualitatively.

Indeed, the improvement of accounting information is conditioned by the requirements of management and the environment. Accounting adapts to organizational changes, and according to three major forces cause organizations to evolve: technological change needs, globalization and customers. In order to remain competitive in today's global market, Algerian companies must continually improve the practices of their accounting systems in order to generate quality information.

It is entirely necessary that certain measures be taken to improve the production of accounting information useful for decision-making and control purposes. Raising awareness among managers through the organization of seminars and conferences is an example.

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