

## The contribution of budgetary and accounting reform to the Implementation of International Public Sector Accounting Standards (IPSAS) in Algeria

~Statistical Study on a Sample of Authorizing Officers, Public Accountants, and Budget Controllers~

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**Abstract---**The study aims to highlight the legislative reforms undertaken by Algeria through Organic Law 15-18 related to finance laws and Law 07-23 concerning public accounting, and to assess their contribution to adopting or implementing International Public Sector Accounting Standards (IPSAS). The study reached significant findings, indicating that the legislative reforms initiated by Algeria represent an important step toward applying IPSAS in the public sector. However, these reforms must be accompanied by other structural, administrative, and economic reforms, among others. This entails addressing a range of challenges and difficulties that the relevant authorities must confront and overcome to effectively implement IPSAS in Algeria's public sector.

**Keywords---**International Public Sector Accounting Standards (IPSAS), budgetary reform, accounting reform, Organic Law 15/18, Public Accounting Law 07/23.

### 1. Introduction:

States strive to provide services to their citizens with the highest possible efficiency, thereby achieving societal welfare and development. This can only be accomplished by securing sufficient financial resources to cover the costs of these services, which primarily include healthcare, education,

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administrative services, road construction, urban planning, and the provision of water, electricity, gas, and more.

Securing financial resources, which are inherently scarce, requires rational management to identify diverse and sustainable funding sources. This involves relying on tax revenues by encouraging investment, developing the economy, increasing the number and productivity of enterprises, and leveraging natural resources available in many countries, such as oil, gas, minerals, and others.

Balancing revenues with expenditures is embodied in the state budget, which governments aim to keep at least balanced, avoiding deficits. Consequently, governments and the oversight bodies behind them must effectively manage public finances by rationalizing expenditures, preserving available resources, combating corruption, and enhancing transparency and accountability in budget execution. This aligns with the objectives of the International Public Sector Accounting Standards (IPSAS), which establish a set of procedures and requirements that those implementing the public budget must adhere to in order to achieve development goals. IPSAS follows a similar methodology to the International Accounting Standards (IAS/IFRS) for the economic sector. Since the issuance of IPSAS in 2001 and 2002, countries have gradually adopted these standards, with over 70% of countries worldwide, mostly developed nations, currently applying them in managing their public finances.

In the case of Algeria, serious consideration of adopting IPSAS, at least partially, began about a decade ago. This was initiated through necessary legislative reforms, notably the issuance of Organic Law 15/18 related to finance laws, which marked a revolution in public finance management by introducing budgetary reforms. This law adopted a results-based management approach instead of a means-based one, a modern method that links public spending to predefined results and objectives. This was followed by accounting reforms through the issuance of Law 07/23 on public accounting, which primarily focuses on transitioning from cash-based accounting to accrual-based accounting, in line with a system aimed at organizing financial information and presenting it in a manner consistent with IPSAS requirements.

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### **1.1. .Research Problematic:**

Based on the above, the following research question is posed: To what extent have budgetary and accounting reforms contributed to the implementation of International Public Sector Accounting Standards (IPSAS) in Algeria?

### **1.2.Research hypotheses:**

To thoroughly analyze the topic and reach credible results, the following hypotheses are proposed for our study:

- First Hypothesis: The sampled individuals, including spending officers, public accountants, budget auditors, and accountants in public entities, have sufficient knowledge of the International Public Sector Accounting Standards (IPSAS).
- Second Hypothesis: The budgetary reform, through Organic Law 15/18 related to finance laws, has contributed to the implementation of IPSAS in Algeria's public sector.

- Third Hypothesis: The accounting reform, through Law 07/23 on public accounting, has contributed to the implementation of IPSAS in Algeria's public sector.

### 1.3. Research Objectives:

The study aims to achieve the following:

- Highlight the extent to which public accounting officials are aware of IPSAS, including its nature, importance, and updates.
- Shed light on the reforms undertaken by Algeria to adopt International Public Sector Accounting Standards (IPSAS).
- Identify the challenges and difficulties Algeria faces in adopting IPSAS.
- Assess the extent to which the legislative reforms introduced through Laws 15/18 and 07/23 have contributed to the implementation of IPSAS in Algeria's public sector.

## 2. Literature review:

### 2.1. study n°01: Akram Chettih ,Hakim boujetou(2019),The Adoption Of The International Public Sector Accounting Standards (IPSAS) as a mechanism to modernize Algeria's public budget system - View the French experiment.

The focus of this study is to underscore the significance of international public sector accounting standards in the evolution and modernization of Algeria's general budget system. It involves an analysis of statistical data related to Algeria's budget system from 2017 to 2020, alongside insights from the French experience. The study reveals that Algeria's general budget system requires modernization to address current economic challenges and effectively manage public expenditure, advocating for the adoption of international public sector accounting standards.

### 2.2. study n°02: Lisa Schmidhuber, Dennis Hilgers and Sebastian Hofmann(2019)International Public Sector Accounting Standards(IPSASs): A systematic literature review and future research agenda.

This study systematically reviews research related to IPSASs, starting by identifying the current body of knowledge, which comprises 80 journal articles. It then categorizes empirical IPSAS research into three main areas: the factors leading to IPSAS adoption, the implementation of accrual accounting using IPSASs, and the outcomes of adopting IPSAS. Finally, it highlights the limitations and gaps in current research, proposing a future research agenda.

### 2.3. study n°03: Zivanai Mazhambe(2021),Implementation Challenges of International Public Sector Accounting Standards (IPSAS) in Africa.

The survey results of this study show statistically significant findings, supported by the qualitative content analysis, indicating challenges in implementing IPSAS. Respondents highlighted the main obstacles as high costs, absence of cost benchmarks, lack of a clear implementation model, economic and legislative hurdles, inconsistent legal support, absence of taskforce selection criteria, insufficient technical expertise, stakeholder conflicts, lack of political willingness, and insufficient training for stakeholders.

### 2.4. study n°04: Bambang Hadi Prabowo(2022)Analyzing Public Sector Accounting Standards: A Qualitative Synthesis of Literature.

The research aims to explore existing literature to pinpoint key themes, trends, and areas needing further investigation in public sector accounting. A systematic review of pertinent studies was carried out, where data was collected and analyzed to provide insights into accountability, transparency, the accrual basis of accounting, the adoption of International Public Sector Accounting Standards (IPSAS), and the related challenges, opportunities, and implications for future research. The findings underline the importance of solid accounting standards in ensuring transparency and accountability within governmental entities. Adopting accrual accounting improves the accuracy and relevance of financial

reporting, while moving towards IPSAS enhances comparability and consistency across different regions. Challenges include capacity limitations, resistance to change, and adapting to evolving regulations. However, there are opportunities to utilize technology, increase collaboration, and invest in professional development.

## **2.5. Study n°05 : Reda Bendoukha Mohammed , Kaloum Bouflaja,(2023), Compliance With the International Public Sector Accounting Standards Relating to Disclosure in Algeria.**

This study focuses on examining the disclosure standards within the international public sector accounting standards (IPSAS) and their degree of implementation in Algeria's public accounting system, specifically through the 18/15 organic law concerning financial laws. Additionally, the study sheds light on various international accounting disclosure standards in general. Utilizing a descriptive and analytical approach, the study explored the disclosure standards for the public sector. Findings revealed that about 60% of these standards are applied, a noteworthy percentage that substantially aids in modernizing the public sector and establishing an effective, contemporary accounting system that emphasizes transparency.

### **Research Gap and Study Distinction:**

Our study distinguishes itself from previous studies by addressing the research gap through a simultaneous examination of both Organic Law 18-15, related to finance laws, and Law 07-23, concerning public accounting. These laws represent the two primary variables in assessing the feasibility of implementing International Public Sector Accounting Standards (IPSAS) in Algeria, as they constitute the most significant legislative reforms enacted by the country, alongside subsequent regulatory measures. Additionally, the study period of 2023/2024 is particularly suitable for evaluating the progress of budgetary and accounting reforms and their contribution to the adoption of IPSAS in Algeria's public sector.

## **3. The theoretical framework of the IPSAS:**

### **3.1. Definition of IPSAS:**

IPSAS is an acronym for International Public Sector Accounting Standards. IPSAS are global accounting standards used as guidelines for the preparation and presentation of financial statements in the public sector (**Adoagye, 2012**) IPSAS are delivered by the International Public Sector Accounting Standard Board (IPSASB), a committee of International Federation of Accountants (IFAC) responsible for developing IPSAS. The major objective of the IPSASB is strengthening Public Financial Management (PFM) globally through increasing the adoption of accrual-based standards.

The IPSAS board focuses on two main objectives: (**AZEGAGH.J & ZYANI, 2024**) :

- Developing and maintaining IPSAS and other high-quality financial reporting guidance for the public sector;
- Raising awareness of IPSAS and the benefits of accrual adoption.

The IPSASB follows an open and transparent due process to guarantee that IPSAS are developed in the public interest. This process provides the opportunity for all those interested in public sector financial reporting, including those directly affected by the Standards, to make their views known to the IPSASB, and ensures that all views are considered in the standard-setting development process (**AZEGAGH.J & ZYANI, 2024**)

The "IPSAS" refers to the norms for reporting government finance required or recommended by (1) international treaties, agreements, and contracts; and (2) international organizations of an official nature. The first category includes, for example, the definitions of "deficit" and "debt" used in calculating the financial ratios under the Maastricht Treaty, and in meeting the conditionality requirements of the International Monetary Fund (IMF). The second category includes the government financial reporting requirements in the United Nations (UN) and European System of National Accounts (SNA), the IMF's Government Finance Statistics (GFS) and Fiscal Transparency (FT), the Organization for Economic Cooperation and Development (OECD) Budget Transparency projects.

Due to the close relationships between these IFRS and IPSAS, the organizations concerned have worked on their harmonization. (Kingsley, 2017)

### 3.2. Why adopt IPSAS?

An increasing number of governments and intergovernmental organizations produce financial statements on the accrual-basis of accounting in accordance with IPSAS or IPSAS-similar standards. The information contained in accrual accounting IPSAS financial statements is considered useful, both for accountability and for decision-making purposes. Financial reports prepared in accordance with IPSAS allow users to assess the accountability for all resources the entity controls and the deployment of those resources, assess the financial position, financial performance, and cash flows of the entity and make decisions about providing resources to, or doing business with, the entity.

The current economic crisis and the severe fiscal constraints being experienced by many governments has underscored the need for governments to transparently report all their assets and liabilities. IPSAS facilitates the alignment with best accounting practices through the application of credible, independent accounting standards on a full accrual basis. It improves consistency and comparability of financial statements as a result of the detailed requirements and guidance provided in each standard.

Accounting for all assets and liabilities improves internal control and provides more comprehensive information about costs that will better support results-based management.

### 3.3. Use of IPSAS around the world

The adoption of IPSAS is being considered by a number of jurisdictions and the current period can best be described as a process of transition, and the situation continues to evolve as governments around the world make decisions about their financial reporting. Some information on the current status of IPSAS adoption by governments and intergovernmental organizations can be found on the IPSAS page in Wikipedia. (Deloitte, 2017)

### 3.4. The adoption of International Public Sector Accounting Standards (IPSAS) challenges :

The adoption of International Public Sector Accounting Standards (IPSAS) presents a multitude of challenges that vary across different jurisdictions, particularly in developing countries. These challenges can be broadly categorized into resource constraints, technical expertise deficits, political resistance, and the inherent complexity of the standards themselves. One of the primary challenges in adopting IPSAS is the significant resource requirement. Governments often face financial constraints that limit their ability to invest in the necessary training and technology to implement these standards effectively. For instance, the lack of competent accounting and finance staff, coupled with inadequate IT infrastructure, has been identified as a major barrier to successful IPSAS adoption in various developing nations (Zibaghafa, 2024). This is compounded by the high costs associated with transitioning from cash-based to accrual-based accounting systems, which some experts argue may not justify the purported benefits of IPSAS (jeoma & Oghoghomeh, 2014). The financial burden of compliance can deter governments from pursuing full implementation, especially in contexts where public funds are already limited. In addition to financial constraints, there is often a notable lack of technical expertise and clear methodologies for implementing IPSAS. Many countries report insufficient guidance on the procedures necessary for IPSAS adoption, leading to confusion and inconsistent application of the standards (Alessa, 2024). The complexity of IPSAS, which may not adequately address the unique challenges faced by the public sector, further complicates the implementation process. This complexity can lead to a lack of confidence among public sector accountants, who may feel ill-equipped to navigate the new standards without adequate support and training. Political factors also play a crucial role in the adoption of IPSAS. Resistance to change from entrenched interests within government institutions can significantly impede the implementation process. Political will is often lacking, as stakeholders may

prioritize short-term gains over long-term benefits associated with improved financial reporting and accountability (Amiri & Elleuch Hamza, 2020).

Additionally, the perception that IPSAS aligns too closely with private sector accounting practices can lead to skepticism and reluctance among public sector officials who are accustomed to traditional methods (Argento et al., 2018). This resistance is often exacerbated by concerns over the governance of the IPSASB and the implications of adopting standards that may diminish local control over financial reporting (Amiri & Elleuch Hamza, 2020). Moreover, the socio-economic and cultural contexts of countries can influence the extent of IPSAS compliance. In many developing nations, the socio-political environment can create additional hurdles, such as bureaucratic inertia and a lack of institutional commitment to reform.

The interplay between local culture and accounting practices can also affect the adoption process, as cultural attitudes towards transparency and accountability may not align with the principles underpinning IPSAS. In conclusion, the challenges of adopting IPSAS are multifaceted, encompassing financial, technical, political, and cultural dimensions. Addressing these challenges requires a concerted effort from governments, accounting professionals, and international bodies to provide the necessary resources, training, and political support to facilitate a successful transition to IPSAS-compliant financial reporting. (Abdulkarim, Ismail Umlai, & elsaoudi, 2020) .

#### **4. The Theoretical Framework Of Budgetary Reform in Algeria :**

##### **4.1 Motivations for Budgetary Reform in Algeria**

Numerous stakeholders, including experts, professionals, and academics, having studied the budgetary and accounting system, have concurred on the existence of shortcomings that impede the effective and efficient management of public funds. Specifically, Law 84-17 pertaining to finance laws has not kept pace with the political and economic reforms initiated over the past thirty years.

##### **4.1.1. Limitations of the Current Budgetary System :**

The existing financial system suffers from several imbalances and deficiencies, necessitating a reform of the budget system to reflect the contemporary context in which the reform is being undertaken. These limitations

include : (Haddadi & Ben Zaidi, 2019) ;

- The principle of annuality is considered rigid and unsuitable for many critical issues.
- The absence of objective estimation criteria : Financial appropriations are estimated based on historical information.
- The ineffectiveness of the budget settlement law from a practical standpoint, despite its intended role as a control mechanism.
- The Treasury accounts code does not provide a comprehensive view of the state's net worth.
- Difficulty in consolidating accounting information due to the poor organization of the current accounting framework.
- Complexity and difficulty in utilizing accounting results and documents due to reliance on general accounts.
- Lack of coordination between the code of operating expenditures and that of capital expenditures.
- Absence of a medium-term expenditure framework (MTEF).

##### **4.1.2. The Necessity of Adhering to the Fundamental Principles of Public Management :**

Public management is characterized by a multiplicity of sources. The key extensions or roots of public management can be traced to public law, public economics, the sociology of organizations, and political

science. Here, one of the most important elements of public management emerges: legitimacy. (Rouina, 2011).

#### **4.1.3. The Imperative of Responding to the International Public Sector Accounting Standards (IPSAS) :**

The current accounting framework for public accounting contains numerous deficiencies that are incompatible with the requirements for Algeria's entry into agreements and relations with various countries and international organizations. Algeria is compelled to adopt international standards in the field of public accounting. These standards would harmonize the language of communication, thereby enabling comparisons between different countries, which is not possible under the current accounting framework due to the difficulty of integrating state accounting within the national accounting system, a crucial tool for international comparison. (Rouina, 2011).

The adoption of International Public Sector Accounting Standards in the public sector is no longer optional for countries. This enables the government and the people's representatives to have a clear and transparent view of the state's revenues and expenditures.

#### **4.2. Budgetary Reform Under Organic Law 18-15 and the Reasons for its Adoption :**

The financial policy in Algeria under the previous Law 84-17 concerning finance laws was based on a system of managing resources rather than achieving objectives, which resulted in a continuous increase in public expenditures without achieving the goals set by the government. However, to address this deficiency, Organic Law 18-15 pertaining to finance laws was enacted and came into effect in 2023. This law adopts a management system based on results instead of means, a modern approach that seeks to link public spending with predetermined results and objectives. Organic Law 18-15 was introduced as a result of internal and external factors, including :

##### **4.2.1. Internal Reasons :**

The following reasons can be cited :

- Necessity of compliance with the provisions of the Constitution : The adoption of Law 18-15 became an urgent necessity dictated by the formal requirements of the Constitution.
- Overcoming the obsolescence of the legal framework governing public finance management : Law 84-17 was based on a legal approach characterized by an outdated balance between the legislative and executive branches in the area of budget management, with the executive branch dominating. (Dennan, 2016)
- Increase in the volume of public spending and the lack of efficiency in its management: Public spending has increased in recent years due to higher oil revenues through the implementation of national recovery programs, which allocated significant funds. (Aidoudi, 2016)

##### **4.2.2. External Reasons :**

The following reasons can be cited :

- Keeping pace with the challenges of globalization and the pressures of international financial institutions: As a result of the repercussions of globalization, Algeria embarked on reforming public finance management in the context of continuing financial and economic reforms initiated in cooperation with international financial bodies as the third phase of the corrective programs launched by the International Monetary Fund. (Sellami, 2012)
- Increased adoption of IPSAS worldwide: By 2024, the number of countries adopting International Public Sector Accounting Standards (IPSAS) had reached over 75% of the world's countries, particularly developed ones, making the adoption of these standards imperative for Algeria.

#### **4.3. Analysis of the Content of Organic Law 18-15 Pertaining to Finance Laws:**

Organic Law 18-15 represents the culmination of a process of reforming public finance management systems. This reform is based on two pillars: the management aspect and the budget aspect.

#### 4.3.1. The Management Aspect :

The most important elements of this aspect are : **(Bouaichaoui & Azaoui, 2020)**

- Results-based management : Achieving results based on specific and predetermined objectives set by the managers themselves.
- Performance indicators for managers: The budget settlement law is accompanied by a ministerial report explaining the conditions under which the programs were implemented and the extent to which the set objectives were achieved.
- Strengthening the role of Parliament in discussing the finance law: This is achieved by granting broader powers to the Finance Committee.

#### 4.3.2. The Budget Aspect :

The most important elements of this aspect are : **(Bouaichaoui & Azaoui, 2020)**

- Program-based budgeting : A budget that combines the appropriations allocated to a specific ministry according to its approved programs.
- Multi-year budget framework : This framework serves as a tool to express the major orientations and priorities of the state, as well as revenue and expenditure estimates for a period exceeding 12 months.
- Medium-term expenditure planning and programming framework : Ensuring the sustainability of budget policies based on the advance identification of available resources, government priorities, and financial needs.
- Reorganization of the budget code : The budget is presented in the form of a table with two axes : an axis according to the allocation of expenditures, classified by destination (envelope, program, activity), and an axis based on the economic nature of expenditures (personnel expenses, operating expenses, investment expenses, transfer expenses, public debt charges, financial operations expenses, unforeseen expenses).
- Improving the content of the budget : This is achieved by developing methods of presentation to enhance the transparency of budget management and the content of parliamentary authorization. The draft finance law for the year is accompanied by documents.

#### 4.4. Objectives of Organic Law 18-15 :

Organic Law 18-15 is considered the outcome of the modernization of the budgetary system in Algeria and an important step towards achieving rationality and efficiency in the management of public funds by achieving results based on specific objectives. This law aims to achieve two main goals : **(Akhal, 2022)**

- Reforming the public management framework and orienting it towards results: Article 2 of Law 18-15 stipulates the adoption of the principle of results-oriented management based on clear and specific objectives in accordance with the purposes of the public interest, subject to evaluation.
- Enhancing the transparency of budgetary information : The transparency of public finances, and the budget in particular, is linked to the volume, reliability, timeliness, and accessibility of information and statistics related to various types of spending and revenue.

Accordingly, Organic Law 18-15 provides a number of reports and explanatory appendices that enable the people's representatives to contribute to the making, implementation, and oversight of financial decisions. In the context of enhancing the transparency of public finances, finance laws alone will legislate provisions that have an impact on the state's financial resources and obligations. Article 23, paragraph 3 of Law 18-15 stipulates that financial appropriations cannot be amended except under the conditions stipulated in the law.



## **5. Theoretical Framework Of Accounting Reform Under Law 23-07 Concerning Public Accounting :**

Following the budgetary reform adopted by the Algerian public financial administration through Organic Law 18-15 pertaining to finance laws, it was necessary to support this law with measures and changes in the accounting aspect to align with this reform. This was achieved through the enactment of Law 07/23 concerning the rules of public accounting and financial management, which provides a new legal framework that embodies reform and modernization and clarifies the modern roles and responsibilities of stakeholders in the implementation of the public budget.

### **5.1. Overview of Law 23-07 Concerning the Rules of Public Accounting and Financial Management :**

In response to the criticisms leveled against the Public Accounting Law 90-21 due to the ineffectiveness of its control procedures, this law was revised to strengthen audit and internal control methods, alleviate and simplify financial control, and enhance risk-based control. (**Officialjournal of the People's Democratic Republic ofAlgeria, 2018**).

#### **5.1.1. Analysis of Law 23-07 Concerning Public Accounting :**

This law is part of the comprehensive plan for public finance reform and focuses on the transition from cash accounting to accrual accounting, within an accounting system aimed at organizing financial information and presenting it in a manner consistent with the requirements of International Public Sector Accounting Standards. It has become necessary to provide managers with information to be used as a tool to support and improve the quality of the estimation process, as well as the continuous evaluation of public policy, resulting from a clear reading of the state's accounts that reflect a true and fair view of the financial position in order to improve control and increase transparency.

#### **5.1.2. Circumstances of the Public Accounting System Reform:**

Law 23-07 was introduced to reform the public accounting system and enhance transparency and accountability in the management of state financial resources, under several circumstances, including: (**Arrachi & Zrig, 2023**)

- Prevailing economic conditions prompted the reform of public accounting. The decline in oil prices led to a reduction in financial resources, necessitating the rationalization of expenditures and improved management of financial resources.
- Modern economic blocs that require internal and external reforms in all areas.
- The newly adopted economic diversification.
- The use of IPSAS by some neighboring and sister countries.
- International pressure on Algeria to improve transparency and governance practices in the management of public finances.
- Internal pressure from within the country to advance the public finance sector, rationalize financial uses, and promote transparency and combat corruption in order to reform public accounting.
- Financial challenges : Successive governments have faced financial challenges related to budget management, public debt, and government spending, which has driven the need to improve public accounting.
- The increase in the level of awareness of the importance of transparency and accountability has put pressure on the government to reform the public accounting system.
- The enactment of Organic Law No. 18-15 pertaining to finance laws, which introduced new concepts in the modernization and reform of budgetary systems, aimed at transitioning from traditional budgets to a multi-year budgetary framework.

### 5.1.3. Components of Public Accounting According to Law 23-07 :

Public accounting according to Law 23-07 aims to describe, implement, and control budgetary and treasury operations, as well as assets, and to inform control and management bodies. It includes:

- Firstly: Budgetary Accounting: Budget execution is divided into commitment accounting, where budgetary expenditures are recorded for the year in which they were committed, and cash accounting, where revenues and expenditures are recorded for the same fiscal year in which they are collected or paid by public accountants. It is divided into: **(Official journal, 2024)**
  - Budgetary accounting maintained by authorizing officers: Budgetary accounting maintained by authorizing officers shows the following: In the revenue section (revenue recognized and cleared, revenue orders issued, as well as reduction or cancellation orders, monitoring of collections made based on revenue orders) and in the expenditure section (commitment authorizations and payment appropriations opened or notified, as well as the movement of payment appropriations, commitments made, and the amount of expenditure orders or warrants issued and available payment appropriations).
  - Budgetary accounting maintained by public accountants: Shows the following: In the revenue section (handling of revenue orders and collections made) and in the expenditure section (commitment authorizations and their successive amendments, payment appropriations opened or notified, as well as their movement, expenditure orders or warrants accepted for payment, and the available balance).
- Secondly: General Accounting (Financial): Which is the core of the accounting reform, characterized by: **(Ministry of Finance, 2023)**:
  - Recording all movements that affect assets, financial position, and results under the accrual basis.
  - Maintaining accounts based on an accounting chart inspired by the International Public Sector Accounting Standards, which allows for a comprehensive view of the state's financial position, as well as its debts and receivables.
  - This accounting is based on the principle of recognizing rights and obligations.
  - This accounting aims to identify budgetary operations, treasury operations, transactions with third parties, suspense and clearing accounts, inventories, movement of debts and securities, internal management flows (depreciation, provisions), and related revenues and expenses.
  - Accounting recording according to the double-entry principle after the recognition of rights and obligations and the inventory of assets by the authorizing officers.
- Thirdly: Cost Accounting: This accounting aims to analyze the cost of various activities undertaken within the framework of programs in order to enable the evaluation of their effectiveness. Authorizing officers maintain cost accounting based on data from general (financial) accounting. This accounting also aims to show the comparison between the means provided for carrying out program activities and the results achieved. **(Ramdhane, 2023)**.

### 5.1.4. Reforms Introduced by the Public Accounting and Financial Management Law 23-07 :

The Public Accounting and Financial Management Law 23-07 encompasses a set of reforms, which can be summarized in the following table :

**Table( 1) : Key Reforms Introduced by the Public Accounting and Financial Management Law 23-07 of June 21, 2023**

Area	Public Accounting and Financial Management Rules	Reforms Under Law 23-07 Dated 21/06/2023
Public Accounting Law Title and Scope	Title	<p>*Public Accounting and Financial Management Rules: The phrase "Financial Management" was added, meaning the management of state financial operations</p>
	Scope of Application	<p>- According to Article 1 of Law 23-07, the rules of public accounting and financial management apply to the following budgets and operations: *The State *Local Authorities *Public Administrative Institutions and Public Health Institutions *Other legal entities responsible for implementing all or part of a State program in the context of the Organic Law</p>
Authorizing Officer Public	Personnel Responsible for Budget and Financial Operations	<p>- This law introduces reforms affecting personnel responsible for budget and financial operations in terms of designation, classification, roles, and responsibilities.</p> <p>- Authorization for public accountants to make direct deductions from debtors' accounts opened in their accounting records. - Obligation for public and private bodies and administrations subject to Algerian law to provide any information deemed necessary by the public accountant for the collection of debts.</p>
	Revenues	<p>- Creation of a service performance certificate, through which the authorizing officer certifies the conformity of the completion or delivery of the service or works.</p>
Operations	Expenditures	<p>- Possession and management of public funds are carried out by public accountants in accordance with the principle of the single treasury account. The authorizing officer or any other agent who does not have the status of a public accountant cannot handle public funds.</p>
	Treasury	<p>- The assets of the legal entities mentioned in Article 1 of Law 23-07 consist of financial assets, which are available funds, financial deposits on demand or term, securities, and amounts receivable from others, and non-financial assets, which are tangible and intangible assets.</p>
	Assets	<p>- Creation of a three-dimensional accounting structure comprising: Budgetary accounting, general accounting, cost accounting.</p>
	Accounting and State Accounts	<p>- Public accountants prepare financial statements and a management account. These statements are: Statement of financial position: The balance sheet includes revenues and expenditures. Statement of financial performance: Similar to the income statement in general accounting. Statement of treasury flows: Movement of funds in the treasury. Statement of changes: Allows comparison between the budget and the income statement. Appendices to the financial statements: Provision of explanations.</p>
	State General Account	<p>*Internal control, including management control *Hierarchical control, which is supervisory control *Regulatory control, i.e., inspection committees *Budget control by the budget controller *All internal or external control bodies have the same objective</p>

**Source :** Prepared by the researcher based on : Dr. Arachi Mihoub, Dr. Zirek Omar, previous reference  
 - Law 23-07, previous reference Tlemcen Algeria"

## 5.2. The Evolving Role of Public Accounting Agents Following the Reform and Issuance of Law No. 23-07 :

To establish an integrated system conducive to achieving the objectives of budgetary and accounting reform, new responsibilities are necessitated for those tasked with the public accounting system.

**5.2.1. The Authorizing Officer (Ordonnateur) :** Subsequent to the enactment of Law No. 23-07, the concept and role of the authorizing officer have undergone modification. Their responsibilities and functions will be detailed below:

**First : The Modern Conception of the Authorizing Officer:** According to Article 04 of Law No. 23-07, an authorizing officer is defined as any appointed, elected, or designated individual empowered to execute budgetary, financial, and asset-related operations for specified legal entities in accordance with the law. Authorizing officers are accountable for operations pertaining to : **(Officialjournal, Executive Decree No. 20-404 determining the procedures for managing and delegating financial appropriations., 2020)**

- The management of appropriations.
- The delegation of appropriations.

The budgetary and accounting reform introduces a novel perspective by renaming the authorizing officer as the "Responsible Manager" , who is considered the fundamental element in the management process for achieving results.

According to this reform, the manager is the individual who manages public resources, analyzes financial needs, monitors costs in relation to outcomes, and is responsible for preparing their entity's budget and submitting periodic accounts.

**Second : The New Role of the Authorizing Officer Based on Category: (Officialjournal, Executive Decree No. 20-404 determining the procedures for managing and delegating financial appropriations., 2020):**

- The Minister or the head of an institution acts as the **Principal Authorizing Officer** for the expenditures of the state's general budget and treasury special accounts, concerning the financial appropriations placed under their authority. Furthermore, the Minister is responsible for their financial portfolio, and under their authority is placed a single **Head of the Financial Function** for the ministry, whose title may vary depending on organizational structures, as well as one or more **Program Managers** and **Sub-divisional Heads**. The Head of the Financial Function for each institution coordinates the processes of preparing, presenting, and executing the budget through: budget preparation; appropriation programming; execution; and the submission of accounts.
- The **Secondary Authorizing Officers**, as per Article 07 of Law No. 23-07, are individuals who receive delegated financial appropriations from the Principal Authorizing Officer concerning: the allocation of financial appropriations to the program and its sub-components; and the financial appropriations for programs under delegated management.
- The **Regional Authorizing Officer for the State Budget** is the manager of a regional entity's program when tasked with executing all or part of the program.

**Third: The Accounting Maintained by the Authorizing Officer:** Authorizing officers maintain cost accounting based on data from general accounting. The objective of cost accounting is to measure the costs of various activities undertaken within the program framework to evaluate their effectiveness. **(Officialjournal o. t., 2023)**

**Fourth: The New Tasks and Responsibilities of the Authorizing Officer: (Officialjournal o. t., 2023)**

- According to Article 04 of Law No. 23-07, the authorizing officer is tasked with: establishing rights and obligations; liquidating revenues and issuing corresponding revenue orders; ensuring commitment, liquidation, and ordering of payment or issuing payment vouchers, within the limits of authorized or delegated appropriations; and issuing movement orders affecting the assets and materials belonging to the state and other public entities.

- Regarding responsibility, Article 110 of Law No. 23-07 stipulates the following concerning the liability of the authorizing officer: "Notwithstanding the legislative and regulatory provisions governing the use and management of public funds and material resources, authorizing officers, delegated authorizing officers, and their successors shall be personally liable for errors and irregularities that cause harm to the public treasury or a public entity. These errors and irregularities shall be punishable in accordance with the laws and regulations in force."

### 5.2.2. The Public Accountant Under Law No. 23-07 :

New tasks have been assigned to the public accountant, and their responsibilities have been defined.

**First : New Tasks of the Public Accountant:** These tasks were introduced to enhance accountability and oversight of public funds.[1] Law No. 23-07 retained the existing tasks of the public accountant while adding others, which include: maintaining accounts based on the accrual principle, the accounting registration of non-fixed values, and the preparation of financial statements in compliance with the principles and rules of public accounting. These statements are utilized in the preparation of the state's general account.

**Second : Modern Procedures for Maintaining Public Accounts by the Public Accountant :** Law No. 23-07 outlines a set of procedures as follows:

- Maintaining public accounts through an integrated information system.
- Public accounts are maintained digitally, taking into account the conditions for data preservation, definition, security, integrity, and retrieval.
- General accounting is exclusively maintained by public accountants according to the double-entry principle, based on an accounting chart.
- Authorizing officers establish rights and obligations, inventory assets, and prepare and send the necessary documents for maintaining general accounts to the public accountants.

**Third: Responsibilities of Public Accountants:** The responsibility of the public accountant is defined by Article 112 of Law No. 23-07 as follows: "Public accountants, their delegates, agents under their authority, and financial proxies are personally and financially liable for any deficit in the cash fund. Errors and irregularities are penalized through the issuance of clearance decisions for the remaining balance by the Court of Accounts or clearance decisions for the remaining balance issued by the Minister in charge of Finance. Appeals filed by civil parties do not suspend the collection process. Public accountants, their delegates, and agents under their authority are personally liable for errors and irregularities that constitute a clear violation of the legislative and regulatory provisions governing the use and management of public funds and that are likely to cause harm to the public treasury or a public entity."

**5.2.3. The Budget Controller (Le Contrôleur Budgétaire):** Within the framework of budgetary reform and Law No. 23-07, the title of Financial Controller (Le Contrôleur Financier) was changed to Budget Controller (Le Contrôleur Budgétaire), and new tasks were established for this role.

**First : The New Role of the Budget Controller :** The key aspects of this reform include: **(Ministry of Finance, 2022);**

- **Informational Role:** At the end of each quarter of the year, the Budget Controller sends reports to the Minister in charge of the Budget, informing them of the volume of expenditure commitments and financial staffing positions.
- **Advisory Role:** In this capacity, the Budget Controller provides advice in the financial domain to the Authorizing Officer regarding: the preparation of various appropriation programming documents; the selection of appropriate procedures for public procurement and adapted procedures; appropriation movements undertaken by the Authorizing Officer; the determination of mandatory expenditures; and the preparation of activity and performance reports for public institutions and implementation status presentations.

**Second : Accounting Maintained by the Budget Controller :** The Budget Controller maintains the following: **(Ministry of Finance, 2022);**

- **Expenditure Commitment Accounting:** This accounting is maintained in accordance with the current budgetary codes and aims to determine the amounts of:
  - Open or approved commitment authorizations.
  - Revised commitment authorizations.
  - Consumed commitment authorizations.
  - Calculated commitment authorizations.
  - Available balances of commitment authorizations. This accounting reviews all specific expenditures, whether subject to prior or subsequent control.
- **Financial Staffing Position Accounting.**
- **Registers for Recording Approvals, Rejections, and Opinions.**

**Third: Responsibility of the Budget Controller:** The responsibility of the Budget Controller, pertaining to the legality of the approvals they grant, is defined as follows: "Budget Controllers and their assistants are personally responsible for the approvals and opinions they issue, provided that they respect the legislative and regulatory rules and the rules relating to budgetary and financial discipline. Errors and irregularities are punishable in accordance with the laws and regulations in force." (**Ministry of Finance, 2023**)

## 6. State Efforts to Implement Budgetary and Accounting Reform:

### 6.1. Training of Executives and Agents Responsible for Implementing Reforms:

Training is considered a strategic choice for the administration, serving as the most effective means of improving the quality of services provided by the public administration. Additionally, it is a key tool used to enhance employee performance by developing knowledge and equipping them with the essential skills that help them achieve better results.

Organic Law No. 18-15 relating to finance laws came into effect at the beginning of 2023. Two years after its implementation, the benefit of genuine and effective training that would enable public service managers in general to understand the reality of the qualitative and functional transition experienced by the state's public finances has not yet been fully realized.

Article 38 of Ordinance No. 06-03 stipulates the right to training and professional development for all public sector workers. This strongly encourages us to focus on continuous training, which has been, is, and will remain a fundamental condition for the success of the reform and for improving performance.

Two years after the entry into force of the Organic Law, we are still at a standstill regarding the understanding of the actual terminology introduced by the law, mainly due to the absence of training.

Generally, the regional budget directorates across the country have initiated training operations that have benefited many state executives, whether authorizing officers, public accountants, or accountants at various administrative levels across numerous sectors such as health, education, higher education, youth and sports, etc.

The following table summarizes statistics on the training sessions conducted by the Regional Budget Directorate of Sétif, under the supervision of qualified budget controllers for the training process in its various affiliated provinces :

**Table(2):present statistics on the training sessions conducted by the Regional Budget Directorate of Sétif**

Province	Training Session(s)	period
	□ Training session on budgetary reform and Organic Law 18/15 for the benefit of executives in the health sector of Sétif Province.	□ December18 -December 22, 2022
	□ Training session related to explaining how to implement program budgets within the framework of Organic Law 18/15 for the benefit of executives in the health sector.	□ January 2 - January 5, 2023
	□ Training session specifically on budgetary reform in terms of preparation and execution for the benefit of executive directors.	
	□ Training session on how to implement program budgets for the benefit	□ December 26 - January 5, 2023

SETIF	<p>of executives and employees of the budgetary control department in Sétif Province.</p> <p><input type="checkbox"/> Training session specifically on Organic Law 18/15 for the benefit of executives in the health sector of the province.</p> <p><input type="checkbox"/> Specialized training on the reform of the state's general budget for the benefit of executives at the University of Sétif 2 and the El Hidhab Directorate of University Services.</p> <p><input type="checkbox"/> Training session for the benefit of executives in the higher education sector of Sétif Province.</p> <p><input type="checkbox"/> Training session on budgetary reform and Organic Law 18/15 for the benefit of the vocational training and education sector in the province.</p> <p><input type="checkbox"/> Extensive training session on budgetary reform and Organic Law 18/15 for the benefit of executives in the finance sector of the province.</p>	<p><input type="checkbox"/> January 15 - January 19, 2023</p> <p><input type="checkbox"/> January 2 - January 19, 2023</p> <p><input type="checkbox"/> January 22 - February 9, 2023</p> <p><input type="checkbox"/> January 22 - February 9, 2023</p> <p><input type="checkbox"/> February 12 - February 23, 2023</p> <p><input type="checkbox"/> February 26 - March 9, 2023</p>
MSILA	<p><input type="checkbox"/> Training session on budgetary reform and Organic Law 18/15 for the benefit of executives in the health sector of M'Sila Province.</p> <p><input type="checkbox"/> Training session on Organic Law 18/15 for the benefit of executive directors and heads of state external services at the provincial level.</p> <p><input type="checkbox"/> Training session specifically on the implementation of the state budget for executives in the finance sector and the higher education sector of the province.</p>	<p><input type="checkbox"/> December 11 - December 22, 2022</p> <p><input type="checkbox"/> January 15 - January 26, 2023</p> <p><input type="checkbox"/> March 12 - March 22, 2023</p>
MILA	<p><input type="checkbox"/> Training session on budgetary reform and Organic Law 18/15 for the benefit of executives in the health sector of Mila Province.</p> <p><input type="checkbox"/> Training session on budgetary reform for the benefit of the health sector in the province.</p> <p><input type="checkbox"/> Training session on the modernization of the budget for the social action and solidarity, youth and sports, culture, and tourism sectors of the province.</p>	<p><input type="checkbox"/> December 18 - December 22, 2022</p> <p><input type="checkbox"/> December 26 - January 5, 2023</p> <p><input type="checkbox"/> January 22 - February 9, 2023</p>
B B A	<p><input type="checkbox"/> Training session on budgetary reform for executives in the higher education and scientific research sector in Bordj Bou Arreridj.</p> <p><input type="checkbox"/> Training session on budgetary reform for the benefit of executives in the finance sector (Treasury executives, Tax Directorate, Budget Controllers, Land Survey, Land Registry, State Property).</p> <p><input type="checkbox"/> Training session related to budgetary reform aimed at the vocational training and education sector, and the Directorate of Social Action and Solidarity.</p>	<p><input type="checkbox"/> January 22 - February 9, 2023</p> <p><input type="checkbox"/> February 26 - March 9, 2023</p> <p><input type="checkbox"/> March 12 - March 28, 2023</p>
CONSTANTINE	<p><input type="checkbox"/> Training session specifically for the province's health institutions regarding the preparation of the state's general budget.</p> <p><input type="checkbox"/> Training session concerning budgetary reform and Organic Law 18/15 for the benefit of executive directors in the province.</p> <p><input type="checkbox"/> Training session concerning budgetary reform and Organic Law 18/15 for the benefit of executives in the health sector of the province.</p> <p><input type="checkbox"/> Training session for the services of the Ministry of Justice and the Directorate of University Services of Constantine Province, including a practical evaluation exam.</p> <p><input type="checkbox"/> Extensive training session on budgetary reform for the benefit of managing executives in the higher education and scientific research sector of the province.</p> <p><input type="checkbox"/> Training session within the framework of budgetary reform for the benefit of the regional directorate of finance and equipment in the</p>	<p><input type="checkbox"/> December 11 - December 18, 2022</p> <p><input type="checkbox"/> December 25 - January 5, 2023</p> <p><input type="checkbox"/> December 25 - January 11, 2023</p> <p><input type="checkbox"/> January 22 - February 9, 2023</p> <p><input type="checkbox"/> February 12 - February 23, 2023</p>

province.

- ☐ Extensive training session on budgetary reform and Organic Law 18/15 for the benefit of executives in the finance sector of the province. ☐ February 12 - February 23, 2023
- ☐ Specialized training on budgetary reform for the higher education sector, including an evaluation exam. ☐ February 26 - March 9, 2023

BEJAIA

- ☐ Training session specifically for managers in the health sector, in its first phase, regarding Organic Law 18/15. ☐ March 12 - March 23, 2023
- ☐ Extensive training specifically for the higher education and scientific research sector (first phase). ☐ December 11 - December 18, 2022
- ☐ Training session on budgetary reform for the benefit of executives in the higher education and scientific research sector of Béjaïa Province. ☐ December 18 - December 22, 2022
- ☐ Training session related to explaining how to implement program budgets for the benefit of directors of decentralized services in the province. ☐ December 26 - January 5, 2023
- ☐ Training session on budgetary reform for the benefit of executives in the Directorate of Social Action and Solidarity of Béjaïa Province. ☐ December 26 - January 5, 2023
- ☐ Training session related to budgetary reform for the vocational training and education sector and the external services of the province. ☐ January 22 - February 9, 2023
- ☐ February 26 - March 9, 2023

JIJEL

- ☐ Extensive training session on budgetary reform for the benefit of executives in the health sector of the province. ☐ December 26 - January 5, 2023
- ☐ Extensive training session on budgetary reform for the benefit of executive directors and employees of the executive directorates of Jijel Province. ☐ January 8 - January 19, 2023
- ☐ Training session concerning the topic of budgetary reform for the benefit of higher education executives. ☐ January 8 - January 19, 2023
- ☐ Training session concerning the topic of budgetary reform for the benefit of employees in the vocational training and education sector. ☐ February 6 - February 16, 2023
- ☐ Training session for the benefit of executives in the external services of the Ministry of Finance of the province. ☐ March 12 - March 28, 2023

BATNA

- ☐ Training session on budgetary reform for the benefit of executives in the health sector of the province. ☐ December 11 - December 18, 2022
- ☐ Training session on the modernization of the budget under Organic Law 18/15, dedicated to health sector executives in Batna Province. ☐ January 2 - January 11, 2023
- ☐ Training session on the modernization of the budget under Organic Law 18/15 for the benefit of executive directors in Batna Province. ☐ January 8 - January 19, 2023
- ☐ Specialized training on the reform of the state's general budget aimed at executives of the University of Batna 1. ☐ January 22 - February 9, 2023
- ☐ Training session on budget preparation for the benefit of executives in higher education and scientific research, and the Directorate of University Services in the province. ☐ March 5 - March 16, 2023



- Training session on the preparation of the state budget for the benefit of executives of the National Office of University Services.
- Extensive training session on budgetary reform and Organic Law 18/15 for the benefit of executives in the finance sector of the province. □ February 12 - February 23, 2023

□ February 26 - March 9, 2023

**Source :** Prepared by the researcher based on the activity report for the years 2022/2023 of the Regional Budget Directorate of Sétif.

The following table presents the number of beneficiaries of the training by province from December 11, 2022, up to March 23, 2023.

**Table(3): presents the number of beneficiaries of the training by province from December 11, 2022, up to March 23, 2023.**

Provinces	Number of Beneficiaries
SETIF	538
MSILA	223
MILA	315
B B A	367
CONSTANTINE	478
BEJAIA	502
JIJEL	268
BATNA	417
<b>TOTAL</b>	<b>3108</b>

**Source :** Financial Knowledge Space Journal, Public Activities, Issue No. 01, Regional Budget Directorate of Sétif, Algeria, April 2023, p. 15.

Based on the preceding table, it is observed that the total number of beneficiaries from the training sessions on budgetary reform, as enshrined in Organic Law No. 18-15 relating to finance laws, up to March 23, 2023, is 3108 participants from various sectors and provinces under the jurisdiction of the Regional Directorate of Sétif Province.

## **6.2. Teaching International Public Sector Accounting Standards (IPSAS) in Algerian Universities and Related Conferences:**

Universities, through their specialized professors in public accounting, public finance, and budgetary management, contribute to raising awareness of International Public Sector Accounting Standards (IPSAS) through:

**First:** The adoption of a course titled "International Public Sector Accounting Standards (IPSAS)" taught at the Master's level, specialization in Accounting (Semester 3), within the specializations of the Finance and Accounting branch belonging to the field of Economic, Commercial, and Management Sciences.

**Second :** Through the organization of numerous international and national conferences focusing on International Public Sector Accounting Standards (IPSAS) and the budgetary and accounting reforms initiated by Algeria since the end of 2018 towards the application of these standards. The overarching goal is to enhance transparency and accountability in the management of public funds, rationalize public expenditures, and provide better services to citizens.

The most significant conferences organized in recent years, by way of example and not limitation, in various Algerian universities can be summarized in the following table:

**Table(4): The most significant conferences organized in recent years about IPSAS:**

Title of the Conference	LOCATION	DATE
National Conference : "The Reality of Public Accounting in Algeria and Prospects for Moving Towards International Public Sector Accounting Standards (IPSAS)"	Faculty of Economic, Commercial and Management Sciences, Ziane Achour University of Djelfa	2022/10/20
National Scientific Conference : "The Application of International Public Sector Accounting Standards (IPSAS) in Algeria Between International Requirements and National Necessities"	Faculty of Economic, Commercial and Management Sciences, Mohamed Khider University of Biskra	2023/02/09-08
National Conference : "The Reality of Applying International Public Sector Accounting Standards (IPSAS) and the Specificity of Auditing the Accounts of Public Entities to Reduce Corruption and Rationalize Expenditures"	Faculty of Economic, Commercial and Management Sciences, University of Tlemcen	2023/10/02
National Conference : "Requirements for Public Accounting Reforms in Algeria in Light of Algeria's Adoption of International Public Sector Accounting Standards (IPSAS)"	Faculty of Economic, Commercial and Management Sciences, Larbi Tebessi University of Tébessa	2024/04/23
National Scientific Conference: "The Reality of Public Accounting Reform in Algeria Through the Adoption of International Public Sector Accounting Standards (IPSAS): Prospects and Challenges"	Faculty of Economic, Commercial and Management Sciences, Mohamed Ben Ahmed University of Oran 2	2024/04/24

**Source :** Prepared by the researcher based on conference announcement websites.

#### **7. Presentation of the Most Important IPSAS Adopted by Algeria within the Framework of Accounting and Budgetary Reform :**

With the aim of modernizing the public accounting system in Algeria in line with International Public Sector Accounting Standards, a specialized committee was appointed to draft a guide for the standards that align with the Algerian accounting reality. Consequently, 17 standards were adopted, 12 of which were based on International Public Sector Accounting Standards, as detailed below : **(abbanafethia, 2020)**,

- **IPSAS 1:** Presentation of Financial Statements;
- **IPSAS 2:** Cash Flow Statements;
- **IPSAS 3:** Accounting Policies, Changes in Accounting Estimates and Errors;
- **IPSAS 7:** Investments in Associates and Joint Ventures;
- **IPSAS 9:** Revenue from Exchange Transactions;
- **IPSAS 12:** Inventories;
- **IPSAS 13:** Leases;
- **IPSAS 19:** Provisions, Contingent Liabilities and Contingent Assets;
- **IPSAS 21:** Impairment of Non-Cash-Generating Assets;
- **IPSAS 23:** Revenue from Non-Exchange Transactions;
- **IPSAS 24:** Presentation of Budget Information in Financial Statements;
- **IPSAS 31:** Intangible Assets.

## 8. Applied study : Studying the opinions of a sample of Budget Public Executors

### 8.1.The methodological procedures for the applied study:

A questionnaire was used as a data collection tool, distributed randomly among a sample of Budget Public Executors (The Authorizing Officer, Public accountant, Budget Controller, Accountant in public administration) in the Setif Province ( one of 58 Province of Algeria).

We were able to retrieve 66 analyzable questionnaires.

**8.1.1.The structure and content of the questionnaire:** the questionnaire was divided into three main axes designed using many phrases. The first axis aims to identify The extent of the Budget Public of the state Executors awareness of the International Public Sector Accounting Standards (IPSAS), as for the second axis aims to extent to which The contribution of budget reform through Organic Law 18/15 on financial laws to the implementation or adoption of International Public Sector Accounting Standards (IPSAS) in Algeria.

, while the last axis aims to extent to which The contribution of accounting reform through Public Accounting Law 07/23 to the implementation or adoption of International Public Sector Accounting Standards (IPSAS) in Algeria.

**8.1.2.Reliability of the questionnaire as a research tool:** Cronbach's alpha coefficient was used for assessing reliability

**Table(05):Reliability of the Questionnaire**

	Cronbach's alpha coefficient	Number of phrases
Axis N01	0.804	10
Axis N02	0.775	11
Axis N03	0.864	14
<b>The overall reliability of the questionnaire</b>	<b>0.907</b>	<b>36</b>

**Source:** Based on the outputs of the questionnaire analysis using SPSS version 26

It is shown that the Cronbach's alpha coefficients for the three main dimensions are greater than 0.6, indicating that the questionnaire's dimensions exhibit good reliability, Furthermore, the overall reliability coefficient of the questionnaire is 0.907, indicating that the entire questionnaire exhibits strong reliability. This makes it a suitable tool for data collection.

### 8.2.The descriptive analysis of the questionnaire results:

**8.2.1. Qualitative information:** Here we analyze the distribution of sample members according to several criteria included in the first part of the questionnaire, such as academic qualification, job level, professional experience, and age.

#### 4.2.1.1. Distribution of sample members according to academic qualification:

Table(06) : represent the distribution of sample members according to academic qualification

Categories	Frequency	percent
PhD	4	6.1
Master's degree	1	1.5
Master's	46	69.7
Bachelor's	11	16.7
Bac	1	1.5
other	3	4.5
total	66	100.0

We note from the educational level of the sample respondents that the vast majority have a master's degree, approximately 70%. Therefore, almost all individuals have a university degree, which is a positive thing.

#### 8.2.1.2. Distribution of sample members according to functional level:

Table(07) : represent the distribution of sample members according to functional level

Categories	Frequency	percent
The Authorizing Officer	6	9.1
Public Accountant	16	24.2
Budget Controller	10	15.2
Accountant for a Public Administration	13	19.7
Other	21	31.8
Total	66	100.0

We note that the four main categories are represented in a balanced manner, which leads to answers that cover almost everyone related to the topic of the article, thus increasing the credibility of the survey results.

#### 8.2.1.3. Distribution of sample members according to Professional experience:

Table(08) :represent the distribution of sample members according to Professional experience:

Categories	Frequency	percent
Less than 5 years	4	6.1
5 to 10 years	10	15.2
10 to 15 years	34	51.5
Over 15 years	18	27.3
Total	66	100.0

We note that the majority of employees have a fair amount of experience, from 10 to 15 years, and they represent approximately 52% of the sample surveyed. If we add to them those who have more than 15 years of experience, they represent 27%. Therefore, most of the sample members have acceptable experience to answer the survey questions, which gives it greater credibility.

#### 8.2.1.4. Distribution of sample members according to the Age:

**Table(09) :represent the distribution of sample members according the Age:**

Categories	Frequency	percent
Under 40 years old	20	30.3
40 to 50 years old	39	59.1
50 to 60 years old	7	10.6
Total	66	100.0

We note that the age group of 40 to 50 years is the most represented, approximately 60%, followed to a lesser extent by the category of employees under 40 years of age, representing 30%, while the category of 50 to 60 years of age represents a small percentage, representing only 10%.

#### 8.2..2.The descriptive analysis of the first axis: International Public Sector Accounting Standards (IPSAS):

**Table(10):Results of the descriptive analysis for the axis International Public Sector Accounting Standards (IPSAS):**

phrases	$\mu$	$\sigma$
IPSAS standards apply only to the public and non-profit sectors.	3.20	1.112
IPSAS standards are issued for the public sector, as are IAS/IFRS standards for the economic sector.	3.38	1.019
IPSAS standards aim to enhance transparency and accountability in the execution of state budgets.	3.380	0.970
Many countries in the world apply IPSAS standards, especially the advanced ones (more than 75%).	3.55	0.880
IPSAS standards are considered a global reference for public accounting in the world.	3.88	0.775
The topics of IPSAS standards reflect the most important issues affecting public accounting and budget execution.	3.74	0.791
All topics of IPSAS standards can be applied in the Algerian environment.	2.26	1.339
Continuous updates and amendments to IPSAS standards make them responsive to emerging issues affecting public accounting and budget execution worldwide.	3.73	0.833
Implementing IPSAS standards requires many difficult challenges.	3.70	0.894
Legislative and legal reforms are the most important steps towards implementing IPSAS standards.	3.95	0.902
International Public Sector Accounting Standards (IPSAS):	3.5210	0.57926

From the table above, it is clear that the arithmetic mean of the total score for the first axis is estimated at 3.52, which belongs to the “agree” range, with an acceptable total standard deviation of 0.57, meaning that the sample members agree that they are sufficiently familiar with and informed of the International Public Sector Accounting Standards (IPSAS). Upon further investigation, we find that statement No. 10, “Legislative and legal reforms are the most important steps towards implementing IPSAS standards” has the highest degree of agreement, with an average of 3.95, while the lowest degree of agreement was in the seventh statement, which states, “All topics of IPSAS standards can be applied in the Algerian environment” with an average agreement estimated at 2.26.

**8.2.2.Descriptive analysis of the second axis : The contribution of budget reform through Organic Law 18/15 on financial laws to the implementation or adoption of International Public Sector Accounting Standards (IPSAS) in Algeria:** the results of the descriptive analysis for this axis are shown in the following table:

**Table(11):**Results of the descriptive analysis for the axis " The contribution of budget reform through Organic Law 18/15 on financial laws to the implementation or adoption of International Public Sector Accounting Standards (IPSAS) in Algeri:

phrases	$\mu$	$\sigma$
Organic Law 18-15 on financial laws and budgetary and accounting reforms is an absolute necessity, not an optional one.	4.08	0.966
Organic Law 18-15 on finance laws serves as the constitution of public finance in Algeria.	3.92	0.933
Organic Law 18-15 on finance laws introduced a series of reforms, particularly those related to budgets, accounting, and the Integrated Budgeting System (SIGB).	4.06	0.605
Organic Law 18-15 on financial laws enshrines the trend towards the use of three-dimensional accounting (public accounting, general accounting, cost analysis).	3.98	0.774
The implementation of Organic Law 18-15 is an important step towards adoption IPSAS standards in Algeria	4.00	0.702
Legislative reforms through Law 18-15 are sufficient to achieve the implementation of IPSAS standards.	2.83	1.046
Law 18-15 embodied a management system based on results rather than means, a modern approach that seeks to link public spending to pre-determined results and objectives.	4.08	0.847
Law 18-15 is an important step towards achieving rationality and efficiency in the management of public funds.	3.97	0.784
Regulatory Laws and decrees must be issued to regulate the implementation of Law 18-15.	4.48	0.638
The trainings and courses you have completed are sufficient to understand and comprehend the application of Law 18-15.	2.47	1.243
Law 18-15 is based on medium-term budget estimates (3 years), which provides greater control over the management of public funds.	3.73	0.921
Everything stated in Law 18-15 has been implemented in practice since 2023.	2.20	1.084
<b>The contribution of budget reform through Organic Law 18/15 on financial laws to the implementation or adoption of International Public Sector Accounting Standards (IPSAS) in Algeria</b>	<b>3.6503</b>	<b>0.48110</b>

From the table above, it is clear that the arithmetic mean of the total score for the second axis is estimated at 3.65, which belongs to the "agree" range, with an acceptable total standard deviation of 0.48, meaning that the sample members agree there is a contribution of budget reform through Organic Law 18/15 on financial laws to the implementation or adoption of International Public Sector Accounting Standards (IPSAS) in Algeria. Upon further investigation, we find that statement No. 9, "Regulatory Laws and decrees must be issued to regulate the implementation of Law 18-15." has the highest degree of agreement, with an average of 4.48, while the lowest degree of agreement was in the twelfth statement, which states, "Everything stated in Law 18-15 has been implemented in practice since 2023." with an average agreement estimated at 2.20.

**8.2.3. Descriptive analysis of the third axis :**The contribution of accounting reform through Public Accounting Law 07/23 to the implementation or adoption of International Public Sector Accounting Standards (IPSAS) in Algeria:

**Table(12):Results of the descriptive analysis for the axis: The contribution of accounting reform through Public Accounting Law 07/23 to the implementation or adoption of International Public Sector Accounting Standards (IPSAS) in Algeria:**

phrases	$\mu$	$\sigma$
There is a change in the concept of public accounting under Law 07/23 compared to Law 21/90.	3.56	1.068
Law 23-07 on public accounting and financial management introduced new accounting principles compared to Law 90-21.	3.80	0.915
Financial management as a new technology under Law 23-07 helps administrative units implement their decisions, implement their plans, and achieve their future goals.	3.61	0.875
Law 23-07 helps administrative units implement their decisions, implement their plans, and achieve their future goals.	3.65	0.886
Law 23-07 stipulates the use of three-dimensional accounting (public accounting, general accounting, cost analysis)	3.85	0.881
The issuance of Law 23-07, following Organic Law 18-15, is an important step towards adoption IPSAS standards in Algeria.	3.83	0.692
Legislative reforms through Law 23-07 are sufficient to achieve the implementation of IPSAS standards.	2.88	1.089
Law 23-07 focuses on the transition from fund accounting to accrual accounting, which is in line with the requirements of International Public Sector Accounting Standards (IPSAS).	3.86	0.721
Law 23-07 was introduced to reform the public accounting system and enhance transparency and accountability in the management of the state's financial resources.	3.85	0.728
Public accounting, according to Law 23-07, aims to describe, implement and control budgetary operations, treasury operations and assets, as well as to inform control and management bodies.	3.86	0.677
Law 23-07 gave new tasks and responsibilities to the three budget public executors to ensure good management of public funds.	3.68	0.963
Law 23-07 gave the financial controller a new name, the budget controller, to effectively reflect his role as an important party in budget executor.	3.86	0.991
The trainings and courses you have completed are sufficient to understand and comprehend the application of Law 23-07.	2.32	1.112
Algeria has gradually adopted the International Public Sector Accounting Standards (IPSAS), adopting 17 standards as a first phase out of the 43 standards issued to date.	3.39	0.975
<b>The contribution of accounting reform through Public Accounting Law 07/23 to the implementation or adoption of International Public Sector Accounting Standards (IPSAS) in Algeria.</b>	<b>3.5736</b>	<b>0.54700</b>

From the table above, it is shown that the arithmetic mean of the total score for the third axis is estimated at 3.57, which belongs to the “agree” range, with an acceptable total standard deviation of 0.54, meaning that the sample members agree there is a contribution of accounting reform through Public Accounting Law 07/23 to the implementation or adoption of International Public Sector Accounting Standards (IPSAS) in Algeria. Upon further investigation, we find that statement No. 8,10 and 12, have the highest degree of agreement, with an average of 3.86, while the lowest degree of agreement was in the thirteenth statement, which states, “The trainings and courses you have completed are sufficient to understand and comprehend the application of Law 23-07.” with an average agreement estimated at 2.32.

## 9. The inferential analysis and hypothesis testing:

The one-sample t-test will be used to test the hypotheses of the study.

**9.1. The extent of the Budget Public of the state Executors awareness of the International Public Sector Accounting Standards (IPSAS):** the first hypothesis, aligned with this axis, states that "If the Budget Public of the state Executors are sufficiently aware of the International Public Sector Accounting Standards, their nature and importance.

So we have the hypothesis test as follows:

H0: Sample members are not sufficiently familiar with International Public Sector Accounting Standards (IPSAS)

H1: Sample members are sufficiently familiar with International Public Sector Accounting Standards (IPSAS).

The results of the Budget Public of the state Executors test related to this hypothesis are as indicated in the following table:

**Table(13):Results of one sample T-test on the axis of" the International Public Sector Accounting Standards (IPSAS)"**

One sample-test					
International Public Sector Accounting Standards (IPSAS)	Test value=3				
	t	sig. bilateral	mean difference	95%confidence interval of the difference	
				Lower	Upper
	7.310	.000	,52121	,3788	,6636

**Source:** Based on the outputs of the questionnaire analysis using SPSS26

From the previous Table 10, the overall arithmetic mean was 3.52, which falls within the "Agree" range. From Table 13, we note that the calculated significance level, Sig = 0.000, is less than the significance level,  $\alpha = 5\%$ . Therefore, we reject Hypothesis H0 and accept the alternative hypothesis H1, meaning that the sample members are sufficiently familiar with the International Public Sector Accounting Standards (IPSAS).

**9.2. The extent of the contribution of budget reform through Organic Law 18/15 on financial laws to the implementation or adoption of International Public Sector Accounting Standards (IPSAS) in Algeria** this hypothesis states that "there is a contribution of budget reform through Organic Law 18/15 on financial laws to the implementation or adoption of International Public Sector Accounting Standards (IPSAS) in Algeria"

So we have the hypothesis test as follows:

H0: Organic Law 15-18 on finance laws did not contribute to the implementation of International Public Sector Accounting Standards (IPSAS) in Algeria.

H1: Organic Law 15-18 on financial laws contributed to the implementation of International Public Sector Accounting Standards (IPSAS) in Algeria.

the results of the one-sample t-test for this hypothesis were as follows:



**Table(14):One-samplet-test results for the axis" the contribution of budget reform through Organic Law 18/15 on financial laws to the implementation or adoption of International Public Sector Accounting Standards (IPSAS) in Algeria "**

One sample-test					
the contribution of budget reform through Organic Law 18/15 on financial laws to the implementation or adoption of International Public Sector Accounting Standards (IPSAS) in Algeria	Test value=3				
	t	sig. bilateral	mean difference	95%confidence interval of the difference	
				Superior	inferior
	10.980	.000	.65025	.5320	.7685

**Source:** Based on the outputs of the questionnaire analysis using SPSS26

From the previous Table 11, the overall arithmetic mean was 3.65, which falls within the "Agree" range. From Table 14, we note that the calculated significance level, Sig = 0.000, is less than the significance level,  $\alpha = 5\%$ . Therefore, we reject Hypothesis H0 and accept the alternative hypothesis H1, meaning that the sample members are sufficiently familiar with there is a contribution of budget reform through Organic Law 18/15 on financial laws to the implementation or adoption of International Public Sector Accounting Standards (IPSAS) in Algeria.

**9.3.The extent of the contribution of accounting reform through Public Accounting Law 07/23 to the implementation or adoption of International Public Sector Accounting Standards (IPSAS) in Algeria.** this hypothesis states there is a **contribution of accounting reform through Public Accounting Law 07/23 to the implementation or adoption of International Public Sector Accounting Standards (IPSAS) in Algeria.**

So we have the hypothesis test as follows:

H0: Law 18-15 on public accounting did not contribute to the implementation of the International Accounting Standards (IPSAS) in Algeria.

H1: Law 18-15 on public accounting contributed to the implementation of the International Accounting Standards (IPSAS) in Algeria.

The results of the one-sample Student's t-test related to this hypothesis are as follows:

**Table(15):One-sample "contribution of accounting reform through Public Accounting Law 07/23 to the implementation or adoption of International Public Sector Accounting Standards (IPSAS) in Algeria " axis**

One sample-test					
contribution of accounting reform through Public Accounting Law 07/23 to the implementation or adoption of International Public Sector Accounting Standards (IPSAS) in Algeria	Test value=3				
	t	sig. bilateral	mean difference	95%confidence interval of the difference	
				Superior	inferior
	8.519	.000	.57359	.4391	.7081

**Source:** Based on the outputs of the questionnaire analysis using SPSS version26

From the previous Table 12, the overall arithmetic mean was 3.57, which falls within the "Agree" range. From Table 15, we note that the calculated significance level,  $\text{Sig} = 0.000$ , is less than the significance level,  $\alpha = 5\%$ . Therefore, we reject Hypothesis H0 and accept the alternative hypothesis H1, meaning that the sample members are sufficiently familiar with there is a contribution of budget reform through Organic Law 18/15 on financial laws to the implementation or adoption of International Public Sector Accounting Standards (IPSAS) in Algeria.

## 10. The Conclusion :

Algeria's Efforts to Modernize Public Financial Management: Algeria is striving to achieve comprehensive reform in managing its public finances, both in terms of budgeting and accounting, by transitioning from cash-based accounting to accrual-based accounting and modernizing its outdated budgetary and accounting systems. This involves adopting a program and performance-based budgeting system and accrual-based accounting. Given the complementary relationship between budgeting and governmental accounting systems, any development in the accounting system must begin with budgetary reform. Algeria has followed this approach, initiating budgetary reform followed by accounting reform, which is currently being implemented in practice. This study focuses on assessing the extent to which budgetary and accounting reforms in public finance, particularly in budget preparation, contribute to the adoption of International Public Sector Accounting Standards (IPSAS). It examines the key reforms introduced by Organic Law 18-15 on finance laws and Law 23-07 on public accounting and financial management. The latter introduced fundamental changes to public accounting and redefined the roles of officials responsible for executing financial operations.

### 10. 1.Study Findings:

The key findings of the study are as follows:

- Organic Law 18-15 introduced new concepts for managing the public budget, aimed at enhancing transparency and accountability in budget execution. This increases the potential for implementing IPSAS, provided the law is applied. However, most of its provisions have not yet been implemented in practice.
- The public accounting reform under Law 23-07 addressed the issue of public accounting, requiring officials responsible for financial operations to maintain:
  - *Budgetary accounting* for spending officers and public accountants.
  - *General accounting* for public accountants.
  - *Cost accounting* for spending officers.
 This step is considered positive toward adopting and implementing IPSAS.
- The public finance reform led to a restructuring of central administration by merging the General Directorate of the Treasury with the General Directorate of Accounting, resulting in the creation of the General Directorate of the Treasury and Financial Operations Management.
- A treasury information and management system was designed.
- The reform process is complex and requires time to achieve desired outcomes. Nevertheless, Algeria's commitment to improving its public accounting system signals a clear intent to enhance transparency and combat corruption. However, several challenges were identified, including:
  - The *expenditure code*, which specifies sub-categories of expenditures and their coding.
  - The *commitment card approval* process, which falls under the authority of the budget auditor. This commitment is made at the expenditure category level and documented on a card.

- The submission of the *initial programming document* for budget allocations and staffing, along with the activity programming document, to the budget auditor for approval or reservation via an opinion card.
- Law 23-07 mandates the transition from cash-based accounting to accrual-based accounting, as advocated by IPSAS. However, this measure has not yet been implemented in practice, despite the law's issuance in June 2023, and cash-based accounting remains in use.
- There is a lack of training programs, despite legislative emphasis on periodic training for employees, particularly since the issuance of Law 23-07 on public accounting and financial management. No training sessions have been conducted for officials tasked with its implementation. Notably, training on Organic Law 18-15 was primarily directed toward employees and executives of the General Directorate of Budget.
- Limited involvement of various stakeholders in the budgetary and accounting reforms, particularly the services of the General Directorate of Accounting.
- The implementation of IPSAS in Algeria faces numerous challenges and obstacles that must be addressed to achieve effective adoption.

## 10.2. Recommendations:

**Based on the above findings, the following recommendations are proposed:**

- Organize training courses, workshops, and study days across the country to expand training, reinforce acquired concepts, and address concerns, particularly at the local level.
- Develop accounting personnel through continuous training and development of public accountants to ensure their understanding of IPSAS.
- Ensure that officials responsible for implementing budgetary and accounting reforms are fully aware of the reasons, nature, and implications of these reforms, and exert greater effort to execute them effectively.
- Incorporate budgetary and accounting reforms into university and vocational training curricula, particularly in public accounting courses.
- Enhance technological infrastructure by updating accounting systems and software to enable more efficient public accounting operations.
- Develop effective systems for monitoring government spending to strengthen oversight and accountability.
- Encourage the government to focus efforts on enhancing transparency and providing financial information to the public.
- Promote international cooperation by exchanging expertise and knowledge with other countries that have undertaken similar public accounting reforms, particularly those with economies similar to Algeria's and that have adopted or implemented IPSAS.

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