

# THE ROLE OF ACCOUNTING KNOWLEDGE IN ENHANCING CONFIDENCE IN COMPANIES' ACCOUNTING DISCLOSURES IN THE ALGERIAN ACCOUNTING ENVIRONMENT

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## ABSTRACT:

This study aims to highlight the role of accounting knowledge in enhancing confidence in companies' accounting disclosures in the Algerian accounting environment through the challenges faced by accountants in Algeria. To address the study problem and test the hypotheses, a descriptive analysis method and the SPSS program were used to analyze the correlation between the accounting knowledge and the confidence in accounting disclosures for companies in the Algerian accounting environment. The study concluded that accounting knowledge contributes significantly to enhancing confidence in companies' accounting disclosures.

**Key words:** Accounting Knowledge; Accounting disclosure; Algerian accounting environment.

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## 1. INTRODUCTION

Accounting knowledge is crucial for many professions in the world of business and economics, including accountants, auditors, financial experts, investors, and business owners. It provides a better understanding of many fundamental aspects of companies, such as production costs, revenues, and financial risks. Accounting knowledge also relies on many key principles and concepts, such as financial statements, financial reporting, taxes, and costs. Furthermore, accounting knowledge includes an understanding of financial and accounting operations in companies, including financial and accounting tables and financial management methods.

Accounting knowledge also helps in analyzing the financial performance of companies, where many different techniques are used to evaluate the performance of companies, such as financial analysis, cash analysis, profitability analysis, cost analysis. These analyzes allow identifying financial and economic problems and improve the financial performance of companies.

Algeria has shown great interest in improving accounting knowledge and the quality of accounting disclosure. The country works to improve the legal and regulatory framework related to accounting and provides continuous training and development for accountants. The Algerian Ministry of Finance is responsible for developing and improving accounting knowledge in the country, working on updating accounting standards, improving the tax system, and launching training projects to better the accounting knowledge for individuals and companies.

Algeria has taken serious steps to upgrade the quality of accounting disclosure by adopting international accounting standards (IFRS) and introducing them into the legal system.

Additionally, the Public Accounting Monitoring Authority was created to improve the quality of auditing and enhance the confidence in accounting disclosure.

It is expected that the efforts made by Algeria to improve accounting knowledge and the quality of accounting disclosure will continue by providing necessary support for accountants and financial institutions and improving the legislative and regulatory framework related to accounting and auditing. This reflects Algeria's commitment to achieving transparency and credibility in the financial sector and improving the business climate in the country.

**Research problem:**

How does access to accounting knowledge enhance confidence in accounting disclosure in Algeria's accounting environment?

**Sub-problems:**

To what extent do accountants have accounting knowledge in the Algerian environment?

To what extent does accounting knowledge contribute to enhancing confidence in accounting disclosures in the Algerian environment?

**Research hypotheses:**

Accountants in the Algerian environment have sufficient accounting knowledge.

Accounting knowledge contributes to enhancing confidence in accounting disclosure.

**Importance of the research paper:**

The importance of the topic is that confidence in corporate accounting disclosure is critical to attracting investments and stimulating countries' economic growth. In Algeria's accounting environment, enhancing accounting knowledge and improving the accounting disclosure control system for companies are vital priorities for improving confidence in investments and stimulating economic growth in the country.

**Objectives of the research paper:**

Study the role of accounting knowledge in enhancing confidence in companies' accounting disclosures in the Algerian accounting environment.

Identify the challenges and difficulties faced by accountants, auditors, legislators, and investors in Algeria's accounting environment.

Provide practical recommendations and solutions to enhance accounting knowledge and improve the accounting disclosure control system for companies in Algeria.

Demonstrate the importance of adhering to international accounting disclosure standards in achieving transparency, credibility, and confidence in corporate accounting disclosure.

Promoting awareness of the importance of accounting knowledge and its role in enhancing confidence in the accounting disclosure of companies in Algeria and stimulating the country's economic growth

**Previous studies:**

(Dandago and Shaari, 2013) The study highlights a notable absence of a meaningful collaborative relationship between academic accountants, well-versed in both research and teaching, and industry-based accounting professionals. This collaborative relationship is deemed essential for ensuring the production of high-caliber accounting graduates who can significantly contribute as valuable assets to the economy. Consequently, the study recommends a heightened emphasis by

Malaysian universities on academic accounting research geared towards enhancing the quality of

accounting knowledge imparted to students and aligning with the economic needs of the country. This emphasis is seen as crucial for an overall improvement in the quality of accounting education in Malaysia.

(Lopes, 2015) The objective of this study was to investigate whether the chosen methods and methodologies are influenced by the specific scientific field under examination and to ascertain their implications on theory development and organizational progress. Financial accounting

research tends to favor the positivist or mainstream approach, whereas research in management accounting is distinguished by an inclusive descriptive or interpretive methodology. Additionally, numerous case studies are employed to enhance the connection and collaboration between higher education institutions, especially business schools, and external organization

(Ronen, 2012) This study reflects on the current state of accounting research, exploring whether the research conducted thus far has effectively contributed to the development of accounting policies aimed at enhancing resource allocation. The paper concludes that the majority of studies conducted to date have fallen short in providing normative guidance for policymaking. Many articles rely on unsustainable assumptions, depicting either unaware managers manipulating the market without understanding its corrective mechanisms, or uninformed traders being exploited by astute managers who manipulate accounting figures to deceive them. Unless future research shifts its focus to managers and investors who rationally pursue their interests, acknowledging that both parties engage in such pursuits, the research findings may not offer sustainable insights to inform policy effectively.

(Khoram Abadi & Hassan Janani, 2013) This study delves into the significance of disclosure quality within financial reporting. The rationale behind selecting this topic lies in the pivotal role of financial information disclosure in the contemporary world of commerce. The study adopts a descriptive-scientific approach, employing library research methods. It comprehensively examines the quality and definitions of disclosure, explores both mandatory and voluntary disclosure, investigates disclosure levels and target audiences. Finally, the study evaluates and establishes the correlation between the quality of disclosure and factors such as information asymmetry, profit management, capital expenditure, and corporate size.

(Kanakriyah, 2016) This study aimed to explore how voluntary disclosure influences the quality of accounting information as perceived by users in Jordan. The research underscored the crucial role of voluntary disclosure in assisting users to make well-informed economic decisions. The results indicated a robust correlation between voluntary disclosure and the quality of accounting information, significantly impacting users' decisions, particularly those of investors.

### ***1.1. Theoretical Framework:***

#### **Importance of continuous knowledge search:**

This excerpt discusses the various types of knowledge and how they relate to different fields of study, particularly the social sciences. The traditional classification of knowledge as tacit or explicit is expanded upon by Choo, who introduces cultural knowledge as a third type that is embodied in individuals, groups, organizations, and societies. This also adduces a variety of knowledge typologies, including positive and negative knowledge and autonomous and systematic knowledge. Knowledge levels can be created at individual, group, organizational, or inter-

organizational levels, and the process of knowledge creation involves the combination of individuals, technology, and organizational culture. Scientific and academic researches play a

significant role in the creation and dissemination of knowledge, and higher education institutions

have a responsibility to promote creativity and innovation in their academic communities. Overall, the dynamic search for new knowledge is essential to the creation of social value and sustainable expert achievements. (Lopes, 2015, p. 13)

### **The direction of accounting research:**

The concept of ontology pertains to human beliefs about the natural and social world, while epistemology relates to the search for new knowledge and the methods used to do so. However, the pursuit of new knowledge involves disagreement, criticism, chance, and error. Research methods start with a formulated theory, often arising from a literature review, and lead to the creation of a mathematical model or an interpretive or critical systematization. The goal is to generate new knowledge that confirms or refutes the theory underlying the research. (Lopes, 2015, p. 15)

During the last years, there has been a significant increase in accounting research, driven by various theoretical perspectives. The aim of accounting research is to gain a better understanding of social phenomena and promote their harmonization and standardization. As organizations continue to evolve, the academic community is under pressure to provide additional insights into economic value creation. To achieve this, academic research and education should establish a collaborative relationship between academics and industry professionals. Such cooperation is necessary to produce highly skilled accounting graduates who can contribute significantly to society. (Dandago & Shaari, 2013, p. 8)

### **Creating Academic and Scientific Knowledge in Accounting:**

The boundaries of accounting are quite diffuse since these areas of knowledge intersect several scientific fields such as corporate finance, taxation, corporate governance, law, strategy, and performance analysis, among others. The globalization and complexity of economic and financial phenomena over the last decades have required the search for new approaches and insights towards the identification and comprehensiveness of drivers that can contribute to the explanation of their intrinsic complexity. The consequent harmonization efforts within accounting horizons have put information quality, its subsequent dissemination, and resource allocation at the center of the debate. Thus, the research in those fields should explore, explain, and even predict the potential outcomes. Broadly, research in those particular fields tends to be normative, interpretive, and descriptive, contributing positively to helping individuals and organizations support their own decisions. (Ronen, 2012, p. 4). Accounting can be distinguished between financial and management accounting. Financial accounting is concerned with providing information to external parties such as shareholders, creditors, and regulators, while management accounting is primarily concerned with providing information to internal decision-makers within an organization. A third type of accounting, public sector accounting, is also recognized, which is concerned with the unique features of public sector organizations and the accountability and transparency required for public sector resources and activities. (Ryan, 2002).

Financial accounting research has primarily adopted a positive or mainstream approach, while management accounting research has favored an interpretive or critical approach. Globalization and accounting harmonization have driven accounting into international comparison, and the use of databases with predictive purposes has propelled research in external accounting. (Lopes, 2015)

## **2. Accounting Disclosure:**

The primary purpose of disclosure is to provide investors with the material information they need. In turn, this helps investors protect and advance their interests while also promoting investor confidence and facilitating capital formation and growth in the economy.

### **Disclosure definition:**

The disclosure term, in its broadest sense, aims to provide information. In accounting, the term is used more limitedly and simply refers to the presentation of financial information about the company in financial or annual reports. In some cases, the disclosure will be even more limited, which means the presentation of financial information that is not provided in the financial statements. So, disclosure, in its most limited definition, includes management analysis and discussion by companies. (Khoram Abadi & Hassan Janani, 2013, p. 440) in financial or annual reports. In some cases, the disclosure will be even more limited, which means the presentation of financial information that is not provided in the financial statements. So, disclosure, in its most limited definition, includes management analysis and discussion by companies. (Khoram Abadi & Hassan Janani, 2013, p. 440)

There are many definitions of disclosure, some of which are as follows:

1. Adequate and timely financial information about a company's activity.
2. Economic information transfer and presentation whether financial or non-financial, quantitative or other related forms of financial performance of a company.
2. A variety of mandatory and voluntary information includes financial statements and accompanying notes, reports of the board of directors, management analysis, and management prospects. (Khoram Abadi & Hassan Janani, 2013, p. 440)

Defines disclosure as any information released for its environment, which possibly could be qualitative or quantitative; financial or non-financial; compulsory or voluntary; that is published with a formal or informal method. (Kanakriyah, 2016).

Disclosure refers to the act of providing information, whether it is financial or non-financial, to the public or interested parties. This information can be required by law, voluntarily provided, or released through formal or informal channels. In the context of financial reporting, disclosure is particularly important, as it allows investors and other stakeholders to make informed decisions based on the financial health and performance of a company. (Abd-Elsalam, 1999, p. 6)

### **Disclosure Levels:**

There are three concepts of disclosure, including adequate disclosure, fair disclosure, and full disclosure. The definitions of these concepts are as follows:

**Adequate Disclosure:** The most commonly used term is adequate disclosure, which means that the disclosure must be low and non-misleading. Adequate disclosure provides the minimum required information so that users may not be misled. This type of disclosure indicates the minimum disclosure requirements and emphasizes that financial statements should not be misleading. (Khoram Abadi & Hassan Janani, 2013, p. 440)

**Fair Disclosure:** Fair disclosure indicates that the disclosure must be identical for all potential users of financial statements, and this is an ethical goal. Fair disclosure considers all types of users equally and emphasizes identical treatment of all potential users of financial statements.

**Full Disclosure:** Full disclosure indicates providing all relevant information. For some users, full

disclosure means providing all information, but this is an inappropriate concept. These users believe that excessive disclosure of information is harmful because providing unimportant details conceals the main information and makes the interpretation of financial statements difficult. Full disclosure means providing all relevant information so that a full image of the entity's financial events and activities can be reflected.

(Khoram Abadi & Hassan Janani, 2013, p. 441).

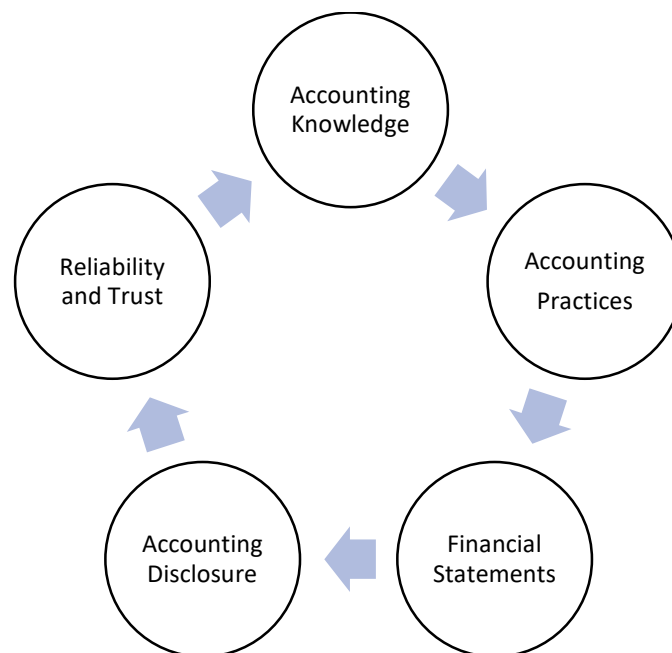
**The Role of Accounting Information Disclosure for Accounting:**

The role of accounting information disclosure is crucial for both investors and the management of a company. By providing specific information about the company, accounting information disclosure helps investors make accurate judgments and evaluations about the company's prospects, which ultimately reduces the risk of investment. This is because accurate and sufficient data allows investors to identify the crises and opportunities faced by the enterprise.

Moreover, accounting information disclosure can also positively impact the management of the enterprise. By making the short-term behavior of the management more transparent, accounting information disclosure can improve investors' willingness to invest.

To ensure that accounting information disclosures are effective, clear regulations and specific requirements should be established between the managers of the company and investors on the accounting information to be disclosed. This will enable strong supervision to be carried out and ensure that the information disclosed is accurate and useful for all stakeholders. Overall, accounting information disclosure is an important tool that can benefit both investors and the management of a company when implemented effectively. (Gao, 2022, p. 119)

**Figure 1 : Relationship between accounting knowledge and accounting disclosure**



**Source: Made by the researchers**

illustrates that accounting knowledge is the starting and ending points of a circular, interconnected relationship between several accounting elements. Accounting knowledge plays a vital role in

understanding, analyzing, and applying accounting practices and standards, which in turn lead to

the preparation of accurate and reliable financial disclosures. This helps to enhance confidence and reliability in the financial information provided to external users, such as shareholders, investors, and regulatory agencies.

The circular relationship in the figure demonstrates accounting knowledge as the starting point, where a direct link can be seen between it and accounting practices, and subsequently between the financial information presented in the financial statements. By following accurate accounting

practices according to the adopted accounting standards, accurate and reliable accounting disclosures can be prepared, which in turn enhances confidence and reliability in the financial information provided. Therefore, it can be concluded that accounting knowledge is the foundation on which all accounting disclosures are based, and without it, it may be difficult to prepare accurate and reliable accounting disclosures, thus maintaining confidence and reliability in the financial information presented.

## II: Method and Materials:

### Population and Sampling:

Statement	Number	Percentage%
Number of questionnaires distributed	47	100
	38	81
Questionnaire not received	9	19

The study population consists of all parties directly related to the accounting profession in the academic and professional categories as evidence of their deep understanding of this profession. An electronic questionnaire was distributed to the thoughtful category, and designed to reach the desired results. Responses: 38 forms were received with an 81% response rate, while 9 forms were not received for non-availability on the terms of study at a rate of 19%,

### Sample Study:

The sample study consists of all members of the study population who have been selected in a deliberate sample method and are distributed as follows:

Academics Category: This group included various university professors across

various universities practicing the accounting profession, as well as master's students and doctorates specializing in accounting that are related to the subject.

Category of Professionals: This group consisted of various accounting experts, including accountants and certified accountants, as well as various employees of government institutions practicing the accounting profession.

### The Study Method and Variables Measurement:

This study used the quantitative research method, the prevailing approach to accounting research. The main tool for data collection was the questionnaire established with reference to previous studies. The questionnaire was divided into three main sections:

The first section contains personal information about the subject matter of the study, such as sex,

education, age, employment years, occupation; the second section contains questions regarding the availability of accountants with sufficient accounting knowledge; the last section included questions about the extent to which accounting knowledge contributes to enhancing confidence in companies' accounting disclosures in the Algerian accounting environment.

**Table No. (02) The Descriptive Statistics**

		Frequency	Percent	Cumulative Percent
<b>Sex</b>	Male	32	84,2	84,2
	Female	6	15,8	100,0
<b>Education</b>	Bachelor	4	10,5	10,5
	Master	22	57,9	68,4
	doctorate or PhD	4	10,5	78,9
	Other	8	21,1	100,0
<b>Age</b>	Less than 30 years	4	10,5	10,5
	From 30 to 40 years	17	44,7	55,3
	From 40 to 50 years	12	31,6	86,8
	More than 50 years	5	13,2	100,0
<b>Employment_Years</b>	Less than 5 years	9	23,7	23,7
	From 5 to 10 years	4	10,5	34,2
	From 10 to 15 years	18	47,4	81,6
	From 15 to 20 years	7	18,4	100,0
<b>Occupation</b>	accountant	17	44,7	44,7
	Head of Finance and Accounting	14	36,8	81,6
	certified accountant	1	2,6	84,2
	auditor	3	7,9	92,1
	research professor	3	7,9	100,0

illustrates the descriptive characteristics of the study sample, which consisted of 84% males and 16% females. The sample includes 37% financial and accounting executives, 44% accountants, 8% certified public accountants, and 8% research professors. Additionally, 58% of participants hold a Master's degree, 10% hold a Bachelor's degree, and some participants hold higher degrees, such as research professor or Ph.D. Regarding professional experience, 47% have experience ranging from 10 to 15 years, 24% have less than 5 years of experience, 18% have between 15 and 20 years of

experience, and the remaining have experience ranging from 5 to 10 years. The study participants



demonstrated a high ability to understand the various questions related to the survey and answer them.

The data was analyzed using the SPSS v29 program through two basic stages. In the first stage, the validity and reliability of the study tool have been analyzed by calculating Cronbach's alpha coefficient to ensure the accuracy and reliability of the tool. In the second stage, the study hypotheses have been tested.

**Measuring the Reliability of the Study Tool:**

Based on the statistical outputs of the SPSS program, a number of scale items and the value of Cronbach's alpha were obtained, as shown in Table 3.

It has been observed from the figure that the reliability coefficient (Cronbach's alpha) is 0.773, which means that the coefficient is strong and indicates the stability of the scale.

**Table No. (03) Measuring the reliability of the study tool:**

Reliability Statistics	
Cronbach's Alpha	N of Items
,773	14

**Source: Made by the researchers using SPSS**

**Measuring the Validity of the Study Tool:**

**Table No. (04) Measuring the validity of the study tool:**

		accounting_knowledge	accounting_disclosure	survey
accounting_knowledge	Pearson Correlation	1	,563**	,707**
	Sig. (2-tailed)		<,001	<,001
	N	38	38	38
accounting_disclosure	Pearson Correlation	,563**	1	,968**
	Sig. (2-tailed)	<,001		<,001
	N	38	38	38
survey	Pearson Correlation	,707**	,968**	1
	Sig. (2-tailed)	<,001	<,001	
	N	38	38	38

\*\* . Corrélation is significant at the 0.01 level (2-tailed).

**Source: Made by the researchers using SPSS V29**

the validity of the study tool was tested by calculating Pearson correlation coefficients for both the accounting knowledge dimension and the accounting disclosure dimension, as well as for the questionnaire as a whole, as shown in the table. It is clear from the table that all correlation coefficients are statistically significant, ranging from 0.707 to 0.968, indicating a strong positive relationship

between the accounting knowledge dimension, the accounting disclosure dimension, and the

questionnaire as a whole. Therefore, the study is valid and suitable for measuring what it was originally intended to measure.

### Results of Hypotheses Testing:

#### Results of Testing the First Hypothesis:

Accountants have sufficient accounting knowledge in the Algerian accounting environment. Through this hypothesis, an attempt has been made to answer questions regarding to the availability of accountants with sufficient accounting knowledge in the Algerian environment, where this hypothesis

will be tested based on the results of the questionnaire. The higher the degree of agreement in the sample's responses, the more it means that there is sufficient accounting knowledge in the Algerian environment, as shown in Table No. (05).

**Table No. (05) description of the answers of the first axis:**

Number	Items	Mean	Std. Deviation	Trend
<i>1</i>	I have knowledge of basic accounting concepts such as assets, liabilities, income, and expenditures.	<b>4.00</b>	<b>0.000</b>	Agree
<i>2</i>	I have experience in how to analyze core financial lists such as budget, results calculation table and treasury flow table.	<b>4.95</b>	<b>0.226</b>	Strongly Agree
<i>3</i>	I have a good understanding of the methods of recording accounts and financial transactions.	<b>4.87</b>	<b>0.343</b>	Strongly Agree
<i>4</i>	I can differentiate between different types of financial accounts, such as credits and debits.	<b>4.89</b>	<b>0.311</b>	Strongly Agree
<i>5</i>	I have knowledge about how to prepare and interpret basic financial lists.	<b>4.79</b>	<b>0.413</b>	Strongly Agree
<i>6</i>	I have a good understanding of taxes and financial laws and how to apply them	<b>4.89</b>	<b>0.311</b>	Strongly Agree
<i>7</i>	I have a background on IPSAS and how to apply them.	<b>4.87</b>	<b>0.343</b>	Strongly Agree

In Table No. (05), it has been noticed that accountants have sufficient accounting knowledge in the Algerian accounting environment. This is evident from the results obtained from the survey, where the arithmetic mean was 4.8120 and the standard deviation was 0.26175 in the strongly agree

direction. This indicates a desire by authorities in Algeria to enhance institutional compliance and promote accounting knowledge by trying to implement international accounting standards through intensifying training and education courses for individuals in the accounting field. Consequently, it

can be said that the Algerian accounting environment has sufficient accounting knowledge, and

therefore the hypothesis is verified.

Results of testing the second hypothesis: The contribution of accounting knowledge to enhancing accounting disclosure in the Algerian accounting environment through this hypothesis, an attempt has been done to answer the question of the contribution of accounting knowledge to enhancing accounting disclosure in the Algerian accounting environment, according to the opinions of the sample individuals. This hypothesis will be tested based on the results of the questionnaire, where the higher the degree of agreement in the answers, the more accounting knowledge contributes to enhancing accounting disclosure in the Algerian accounting environment. The results of this hypothesis can be summarized in Table No.

**Table No. (06) description of the answers of the second axis**

Number	Items	Mean	Std. Deviation	Trend
<i>1</i>	Algerian companies adequately disclose their financial and accounting information.	<i>2,89</i>	<i>1,008</i>	Neutral
<i>2</i>	Financial and accounting information provided by Algerian companies is accurate and reliable.	<i>3,24</i>	<i>1,076</i>	Neutral
<i>3</i>	There is a need to strengthen accounting disclosures in Algerian companies.	<i>4,82</i>	<i>0,393</i>	Strongly Agree
<i>4</i>	Deterrent financial and legal sanctions contribute to enhancing the accuracy of accounting disclosures in Algerian companies.	<i>4,24</i>	<i>0,971</i>	Strongly Agree
<i>5</i>	Transparency in accounting disclosures increases corporate confidence and stimulates investment.	<i>4,97</i>	<i>0,162</i>	Strongly Agree
<i>6</i>	Algeria's official authorities play an adequate role in verifying the accuracy of financial and accounting information provided by companies.	<i>4,32</i>	<i>0,933</i>	
<i>7</i>	IPSAS implementation can contribute to improving the accuracy of accounting disclosures in Algerian companies.	<i>4,53</i>	<i>0,506</i>	Strongly Agree
<i>8</i>	Accounting knowledge contributes to enhancing confidence in	<i>4,1429</i>	<i>0,48246</i>	Agree

From Table No: 06. The responsive sample believes that accounting knowledge contributes

significantly to enhancing confidence in financial reporting in Algeria's accounting environment, with

a mean of 4.1429 and a standard deviation of 0.48246 in the agreement. However, it has been noted in the first and second paragraphs that the sample direction was neutral, with a mean of 2.89 and a 3.24 standard deviation of 1.008 and 1.076, respectively. This indicates that the sample believes that the Algerian authorities must request companies to disclose more information on their financial and accounting information in a more transparent, accurate, and reliable manner.

### ***Statistical Analysis of the Sample:***

Based on the results obtained from testing the two hypotheses, the role of accounting knowledge in enhancing confidence in accounting disclosure in the Algerian environment can be clarified in Table No. 07.

**Table No. (07) Statistical analysis of the questionnaire**

Number	Items	Mean	Std. Deviation	Trend
<i>1</i>	Accountants in Algeria's environment have sufficient accounting knowledge.	<i>4,8120</i>	<i>0,26175</i>	Strongly Agree
<i>2</i>	Accounting knowledge contributes to enhancing confidence in accounting disclosure.	<i>4,1429</i>	<i>0,48246</i>	Agree
	Extent to which accounting knowledge contributes to enhancing confidence in accounting disclosures in Algeria's environment.	<i>4,4474</i>	<i>0,30290</i>	Strongly Agree

Based on the results obtained from the survey, from Table No. 07 the responsive sample believes that accounting knowledge contributes significantly to enhancing confidence in financial reporting in the Algerian accounting environment, with a mean of 4.4474 and a standard deviation of 0.30290. It is strongly agreed that the Ministry of Finance of Algeria is the body responsible for developing and improving accounting knowledge in the country. It is working on updating accounting standards and improving the tax system, as well as launching training projects to enhance accounting knowledge among individuals and companies. Algeria has taken serious steps to enhance the quality of accounting disclosures through its adoption of the International Accounting Standards (IFRS) and its introduction into the legal system. The Public Accounts Supervisory Authority has been established to improve the quality of auditing and enhance confidence in accounting disclosures.

### **III. Results and discussion:**

**Study and discussion of the results of testing the first hypothesis:** the extent to which accountants have sufficient accounting knowledge in the Algerian accounting environment. Through the results of this study, the sample individuals see that the Algerian accounting environment has a sufficient level of accounting knowledge in institutions. This is due to the efforts made by the authorities to regulate the profession through the training and qualification of individuals in the field of accounting, as well as the use of the latest accounting technologies and specialized financial management systems, indicating a trend towards modernization in the field of accounting.

#### **Discussion of the results of testing the second hypothesis:**

Through the results of this hypothesis, the individuals in the study sample see that accounting knowledge contributes significantly to enhancing confidence in accounting disclosures in the Algerian

environment, where this knowledge contributes to enhancing compliance with international and local accounting standards. When these standards are applied correctly, consistent financial reports are provided, and when individuals have a high level of accounting knowledge, they can generate an accurate and transparent financial report, which in turn helps to enhance confidence in accounting disclosures in the Algerian accounting environment.

#### **IV-Conclusion:**

Through the study of this topic that attempted to determine the extent to which accounting knowledge contributes to enhancing confidence in accounting disclosures in the Algerian accounting environment. The study was divided into two parts, in which we addressed accounting knowledge and its contribution to enhancing confidence in accounting disclosures in the Algerian environment. The

study concluded with the following findings:

- ✓ The individuals in the study sample believe that the Algerian accounting environment has a sufficient level of accounting knowledge.
- ✓ Accounting knowledge plays an important role in enhancing confidence in the Algerian accounting environment.
- ✓ Accounting knowledge can help improving the quality of financial reports and increase compliance with accounting standards, as well as identifying financial and accounting risks in a timely manner.
- ✓ Enhancing accounting auditing and control for companies and institutions to improve the quality and transparency of financial accounts and ensure compliance with accounting standards
- ✓ Encouraging international cooperation in the field of accounting and exchanging experiences and knowledge with other countries to upgrade the level of accounting knowledge and efficiency in Algeria.
- ✓ Providing more support and funding for training and developing the skills of accountants in Algeria, and enhancing cooperation between universities and financial and accounting institutions to develop high-quality educational and training programs

#### **Recommandations:**

- ✓ The government and institutions in Algeria should provide more support and funding for programs that develop and enhance accounting knowledge.
- ✓ Individuals and institutions should be encouraged to invest in accounting education and continuous training to improve their knowledge and accounting proficiency.
- ✓ Enhancing accounting knowledge in Algeria can significantly contribute to improving the quality of financial accounts and reports and increasing confidence in the accounting environment, which in turn can help to promote investment and economic development in Algeria, achieving more economic growth and stability.
- ✓ Supporting small and medium enterprises in Algeria by providing accounting and financial training and providing financial support and funding to enable them to develop their activities and improve the quality of financial accounts and reports.
- ✓ Establishing specialized educational centers in accounting and financial auditing in Algeria and providing intensive training programs and courses for professionals in the field

- ✓ Encouraging companies and institutions to update their accounting systems and financial reports, develop financial management systems based on information technology, and provide more specialized human resources in this field.
- ✓ Improving coordination between the government and professional accounting and financial institutions in Algeria and providing the necessary support to update and develop accounting standards.

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