



*The role of the organizational mode in the performance
Of the accounting information system (pais) :
a sample of large algerian companies*

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Abstract ;	Article info
<p><i>The objective of this article is to identify the relationship between the adoption of an organizational mode by process and the performance of an accounting information system (PAIS) of large Algerian companies. This research work is the result of a survey by questionnaire on 80 large Algerian companies. We distribute it to financial directors, accountants, accounting assistants and internal auditors, who work with an accounting information system structured according to the quality management system.</i></p> <p><i>The results obtained showed that there is a statistically significant positive relationship between the adoption of a process-based organizational mode and the performance of the accounting information system (AIS).</i></p>	<p>Received 08/01/2024</p> <p>Accepted 13/03/2024</p>
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1. Introduction

After the wave of economic and technological transformations that the world has witnessed in recent years, which has strongly led to the intensification of competition in the market, which has pushed economic enterprises with their various activities and orientations to seek the adoption of all the means that allow them to maintain their continuity as well as their development in the market. The accounting information system is one of the tools that the economic institution uses to know its financial situation, and, through it, it makes strategic decisions, and these decisions can only be effective if the information is produced in accordance with quality standards. The adoption of an organizational mode by process is part of one of the means that has met with great popularity in economic circles, which has proven itself in quality assurance, including the quality of the accounting information system, thus, this because one of the methods and tools provided for the optimal management of various resources and activities of the institution.

From the above, we can ask the following main question:

«What is the role of the organizational mode in the performance of the Algerian accounting information system? »

In addition to the main question posed, this study aims, specifically, to find conclusive answers to the following sub-questions:

S-Q 1: Does the organizational mode by process adopted by the company improve the effectiveness of the AIS of the large Algerian companies?

S-Q 2: Does the organizational mode by process adopted by the company influence the efficiency of the AIS of large Algerian companies?

S-Q 3: does the organizational mode by process adopted by the company allow satisfying the users of the AIS of large Algerian companies?

S-Q 4: does the organizational mode by process adopted by the company allow improving the performance of the personnel of the AIS of the large Algerian companies?

The hypotheses formulated to answer the questions raised are:

H 1: The organizational mode by process allows the company to improve the efficiency of the AIS of large Algerian companies.

H 2: The organization mode allows improving the efficiency of the AIS of large Algerian companies.

H 3: The use of the organization mode by process improves the efficiency of the personnel of the big Algerian companies.

H 4: The use of the process-based approach allows satisfying the users of the AIS of large Algerian companies.

The importance of the study

The importance of our research lies in the fact that it represents a precise statistical study on the role of the organizational structure in the performance of the accounting information system of many large Algerian companies, with their different activities that have adopted the quality management system.

The objective of the study

This study aims to show the relationship between the adoption of a process-based organizational mode and the performance of the financial accounting system for large Algerian companies.

Previous studies

Many researchers and authors have studied the relationship between management system adoption and financial accounting system performance, we mention the following:

The study of Sana BEN GHODBANE (2014, PP : 108-112), the article published in the International conference on business, Economics, Marketing and Management Research. This author demonstrates that « the relationship between certification and the performance of organizations is decisive in decision-making for a commitment to a quality approach....according to this study and with regard to previous research; certification seems to acquire considerable importance in the context of industrial enterprises and essentially allows increasing performance. »

The study of ENNESRAOUI DRISS (2017, PP : 438-459), the article published in the Moroccan Journal of Management and Marketing Research. This author shows that « such performance is achieved through the combination of several factors from the implementation of a quality approach, namely: the satisfaction of customer requirements and other interested parties; the mobilization of all internal and external collaborators; the control of business processes; the elimination of defects on products; the control of costs and production time; the optimal allocation of financial, technical and human resources; risk management.... will certainly contribute to a large extent to the overall performance and sustainable business.»

2. Theoretical framework

Through this part of the research, we will deal with an explanation and definition of the different concepts used in our study, including the organizational mode by process, the performance of the accounting system...

2.1 the process organizational mode

There are many definitions of the process organization, we mention them:

According to CATTAN (2003 P: 22) «the process approach consists in considering the organization as a set of small organizations that contribute to the realization of the same product or service. »

According to (LONGIN and DENET, 2008, P: 08) «the process approach in a company is transversal to the functional structures. It constitutes a vision of the functioning of the company by sequences of activity. »

According to the ISO 9004/2000 standard, «the process approach designates the application of a system of processes within an organization, as well as the identification, interactions, and management of these processes. »

Thus, through the previous definitions, we can define an organizational mode by process, as an organizational method that aims at considering an organization as a set of processes.

Six steps are to be checked during the implementation of this approach (FD X50-176, 2005, P: 17), namely:

Step 01: Define the purpose of the organization.

Step 02: Define the organization's policies and objectives.

Step 03: Determine the organization's processes.

Step 04: Determine the sequence of processes.

Step 05: Assign responsibility and authority for each process.

Step 06: Define process documentation.

2.2 The performance of an accounting information system (PAIS)

The accounting information system is an essential element in the management of the company and its various activities. In our study it is supposed to be important to understand first of all the notion of the AIS, its components as well as its main functions in order to allow us to understand the importance of the latter in the global performance of the company.

The concept of the accounting information system has existed for twenty years and has evolved over time. Since these years, several authors have tried to define it. Among these authors, we can cite :

The definition of JACQUOT and al. (2011, P : 59) which sees that an accounting information system is the part of the company's information system devoted to the collection, entry, processing and dissemination of data likely to feed the accounting models.

According to these different definitions, we can say that an information system is an important tool for processing and producing accounting information.

Producing accounting information that meets the needs of the company's managers requires the existence of a high-performance accounting information system, and for this reason we present the meaning of a high-performance CIS according to the views of several authors.

According to LORINO (2001, P: 19), a performance indicator is defined as «information that should help an individual or, more generally, a group of people to steer the course of an action towards the achievement of an objective or to enable them to evaluate the result».

The performance of an accounting information system is evaluated on the basis of several criteria, but in our study we have chosen only the four most commonly used, namely: effectiveness, efficiency, staff productivity and user satisfaction.

The accounting information system is an internal control system that ensures transparency and traceability in a company.

Among the evaluation objectives of an information system, we can cite :

- Safeguarding assets (RENARDJ, 2010, P : 145);
- Ensure the quality of information (COLLINS L and VALIN G, 1992, P : 41) ;
- Promote performance improvement ;
- Ensure the application of management instructions (COLLINS L and VALIN G, 1992, P : 43).

2.3 The impact of the organizational mode on the performance of the accounting information system

According to BRANDENBURG & al. (2003, P 51), « The process approach is a systematic approach, one of the characteristics of which is the existence of several levels of analysis". In other words, it is the analysis at several levels depending on the goal sought. It is therefore a modeling tool, a lever at the service of the strategy that makes it possible to take into account all of the activities necessary to improve the company's performance in a general way and to improve the performance of the accounting information system in a specific way.

a-The organizational mode and effectiveness of the accounting information system

This approach has changed the way we work and organize. It allows us to identify an organization in a very specific way in order to detect and reduce dysfunction and excess costs and improve performance.

According to FDX50-176/ 2005, the process approach allows significant gains in terms of performance and costs because it is based on:

- The detection, correction and prevention of malfunctions;
- The optimal use of resources;
- Optimizing and reducing operating costs.

The process approach also makes organizations more readable. The assessment of performance is no longer based on the organization's division but by process, adopting the customer's point of view

Therefore, the process approach identifies the following additional costs:

- The costs of unnecessary tasks.
- The costs of dysfunctions.

b-The organizational mode and efficiency of the accounting information system

BANKER & al (2000, PP:65-92) mention that the main reason for using non-financial measures of performance is that these measures are better indicators of future performance than accounting measures. This is a causal relationship based on the implicit assumption that managerial actions produce outcomes such as quality, innovation or customer satisfaction, which ultimately lead to the performance of the accounting information system.

c-The organizational mode and performance of the accounting information system staff

According to FD X 50-176 /2005, the implementation of a process approach allows improving the internal productivity of a company; because it is based on:

- The priority given to added value ;
- integration of the needs of its customers;
- pilots from end to end according to a real strategy;
- formalization of its procedures, its operating modes ;

- making continuous improvement an operating principle;
- Entering into a process to improve professionalism;
- limiting the problems linked to interfaces;
- improvement of its reactivity in the treatment of anomalies;
- allowing everyone to situate themselves within the company and to better understand the purpose of its activities;
- Increasing revenues and market share;
- measuring the performance and efficiency of processes;
- Continuously improving processes based on objective measurements.

Thus, from what has been presented, it can be said that the adoption of a process-based organizational mode in the management of the accounting information system contributes significantly to improving its performance.

d-The organizational mode and the satisfaction of accounting information system users

«It is impossible to design an information system without it influencing at some point the distribution of tasks and responsibilities between different departments or sectors of the organization. »(JEAN LOUIS, 2007, P: 106).

3. Methods and materials

3.1 The Study Model

In order to facilitate the analysis of our theme and research hypotheses, we chose the following variables:

a-The variables of OM

The organizational mode has been measured by several factors:

- The form of the structure: the form of the structure that facilitates and reduces the time of data and information exchange between different users of an accounting information system.
- The degree of computerization of the organization: the degree of use of information technologies in an organization and more precisely in an accounting information system (computers, ERP,...etc).
- The level of use of the tools of the process approach: The degree of use of the tools of the process approach (PDCA, Ishikawa diagram, dash board, etc) to improve the performance of the accounting information system.
- The risk related to the organization: The risk that can hinder the proper functioning of an accounting information system.

b-The PAIS variables

The performance of the accounting information system was measured by several factors:

- The efficiency of the AIS: If the accounting system has achieved optimal performance at a lower cost, then we can say that there is efficiency.
- Effectiveness of the AIS: This is the achievement of results in full compliance with the objectives.
- Staff performance on the AIS: The effort that an employee puts into a computerized accounting system is measured to deduce the learning effect.

-The satisfaction of the users of the AIS: The satisfaction obtained by the users (decision makers) according to their desires.

The likert scale will be used to evaluate the degree of agreement and disagreement, as indicated in the questionnaire in the appendix. This questionnaire is addressed to the staffs who work on the AIS in large companies in order to measure the variables stated in this work.

3.2 Research methodology

We chose a descriptive strategy with a quantitative approach by examining the relationship between variables to achieve the goals of this exploratory study. We used numerous statistical tests, such as the Pearson correlation test and multiple regression analysis, to evaluate the study's hypotheses.

3.3 Sample and data collection

The study population is composed of 100 large enterprises (LEs) spread over the city of Algiers. While the sample size is 80 LEs, since a number of the interviewees from the total population did not respond to our questionnaire.

3.4 Instrument Reliability and Validation

Our survey is carried out by a questionnaire on 8 Algerian large companies which belong to different sectors of activity.

The Cronbach's alpha value of our questionnaire is presented in the table below:

Table 1. Cronbach's Alpha

Cronbach's Alpha	Number of elements
0,889	8

Source: Established on the basis of analyzes by SPSS software.

It can be seen from the results presented in the table above that the value of CRONBACH's ALPHA coefficient of all the paragraphs of the questionnaire which are 8 items is equal to 0,889 which means that the questionnaire is reliable.

4. Results and discussion

4.1 General Information about the Respondents

Here is a summary table of the distribution of the population according to professional career, the nature of the profession and the field of activity:

a. Distribution of respondents by gender

Table 2. Gender of respondents

	Frequency	Percentage	Valid percentage	Cumulative percentage
Valide "WOMAN "	36	45,0	45,0	45,0
"MEN "	44	55,0	55,0	100,0
Total	80	100,0	100,0	

Source : Established on the basis of analyzes by SPSS software

According to Table n°1, the percentage of male respondents was 55%, which was higher than the proportion of female respondents, which was 45%.

*b. Distribution of respondents by specialty***Table 3. Respondents' Specialty**

	Frequency	Percentage	Valid percentage	Cumulative percentage
Valide "accounting"	52	65,0	65,0	65,0
"management"	22	27,5	27,5	92,5
"computer science "	4	5,0	5,0	97,5
"other"	2	2,5	2,5	100,0
Total	80	100,0	100,0	

Source: Established on the basis of analyzes by SPSS software

According to table n°2, the highest percentage of respondents according to the category of specialties, is that of accounting, where it reached 65%, then the specialty "management" reached 27.5%, then the specialty of computer science and other specialties with a proportion of 5% and 2.5%.

*c. Distribution of respondents by qualifications***Table 4. Qualification of respondents**

	Frequency	Percentage	Valid percentage	Cumulative percentage
Valide " Baccalaureat "	4	5,0	5,0	5,0
"bac+3"	10	12,5	12,5	17,5
"bac+4"	42	52,5	52,5	70,0
"bac+5"	24	30,0	30,0	100,0
Total	80	100,0	100,0	

Source: Established on the basis of analyzes by SPSS software

According to table n°3, the highest percentage of respondents according to the level category, is the "bac+4" level with a proportion of 52.5%, then the "bac+5" level with a proportion of 30%, then the "bac+3" and "baccalaureate" level with a proportion of 12.5% and 5%.

*d. Repair of respondents according to their experiences***Table 5. Respondents' Experience**

	Frequency	Percentage	Valid percentage	Cumulative percentage
Valide " less than 3 yearsold"	16	20,0	20,0	20,0
" 4 to 6 yearsold"	16	20,0	20,0	40,0
" over 7 yearsold"	48	60,0	60,0	100,0
Total	80	100,0	100,0	

Source: Established on the basis of analyzes by SPSS software

According to table n°4, the highest percentage of respondents according to the category of experience, is the experience "more than 7 years" with a proportion of 60%, then the experience "4 to 6 years" and "less than 3 years" with a proportion of 20%.

e. Distribution of respondents by position

Table 6. Position of respondents

	Frequency	Percentage	Validpercentage	Cumulative percentage
Valide "Financial Director"	38	47,5	47,5	47,5
"Accountant"	16	20,0	20,0	67,5
"Accounting assistant "	14	17,5	17,5	85,0
"Internalauditor"	10	12,5	12,5	97,5
"Othe"	2	2,5	2,5	100,0
Total	80	100,0	100,0	

Source: Established on the basis of analyzes by SPSS software

According to Table n°5, the highest percentage of respondents according to the category of the position, is the position of "financial director" with a proportion of 47.5%, then the position of "accountant" with a proportion of 20% and the position of "accounting assistant" with a proportion of 17.5% and the position of "internal auditor" with a proportion of 12.5%, then other positions with a proportion of 2.5%.

f. Distribution of respondents by sector of activity

Table 7. The sector of activity

	Frequency	Percentage	Validpercentage	Cumulative percentage
Valide "Industrial"	32	40,0	40,0	40,0
"Service"	20	25,0	25,0	65,0
"BPHW"	24	30,0	30,0	95,0
"Commercial "	4	5,0	5,0	100,0
Total	80	100,0	100,0	

Source: Established on the basis of analyzes by SPSS software

According to table n°6, the highest percentage of respondents according to the category of sector of activity, is the "industrial" sector with a proportion of 40%, then the "BPHW" sector with a proportion of 30%, then the "service" and "commercial" sector with a proportion of 25% and 5%.

4.2 Hypothesis Test

a. The impact of the OM on the effectiveness of the AIS

From the conceptual model and in order to study the contribution of the OM in the improvement of the effectiveness of the AIS of the large Algerian companies. We proposed a main hypothesis; this hypothesis has been developed in several sub-hypotheses:

H1: the organizational mode contributes to the improvement of the effectiveness of the AIS in large Algerian companies.

H11: the form of the structure contributes to the improvement of the effectiveness of the AIS in the large Algerian companies .

H12: The computerization of the company's organization helps to improve the effectiveness of the CIS in large Algerian companies.

H13: Risk management contributes to the improvement of AIS efficiency in large Algerian companies.

H14: The use of tools of the process approach (PDCA/Ishikawa diagram, etc.) contributes to the improvement of the effectiveness of the AIS in large Algerian companies.

The estimation of the coefficients by SPSS allowed us to have the following results:

Table 8. Chi-square tests of the first group of hypotheses

	Value	ddl	Sig. approx. (bilatérale)
Pearson's chi-square H11	40,173 ^a	4	,000
Pearson's chi-square H12	10,477	4	,033
Pearson's chi-square H13	13,236	4	,010
Pearson's chi-square H13	40,173	4	,000

Source: Established on the basis of analyzes by SPSS software

The results of the chi-square tests allow us to draw the following conclusions:

For the first hypothesis, the chi-square value ($x^2= 40.173$) is statistically significant ($P<0.05$) which indicates that the shape of the structure contributes to the improvement of AIS efficiency in large Algerian firms. The hypothesis H11 is validated.

For the second hypothesis, the value of chi-square ($x^2= 10.477$) is statistically significant ($P<0.05$) which indicates that the computerization of the organization of the company allows to improve the effectiveness of the AIS in the large Algerian companies. The hypothesis H12 is validated.

The chi-square value for the third hypothesis ($x^2= 13.236$) is statistically significant ($P<0.05$) which indicates that risk management contributes to the improvement of AIS efficiency in large Algerian firms. Hypothesis H13 is validated.

For the fourth hypothesis, the chi-square value ($x^2= 40.173$) is statistically significant ($P<0.05$) which indicates that the use of process approach tools (PDCA/Ishikawa diagram..., etc.) contributes to the improvement of AIS efficiency in large Algerian companies. The hypothesis H14 is validated.

b. The impact of the OM on the efficiency of the AIS

From the conceptual model and in order to study the contribution of the OM in the improvement of the AIS efficiency of large Algerian companies. We proposed a main hypothesis; the latter has been developed in several sub-hypotheses:

H2: the organizational mode contributes to the improvement of the efficiency of the AIS in large Algerian companies.

H21: the form of the structure contributes to the improvement of the efficiency of the AIS in the large Algerian companies .

H22: The computerization of the company's organization helps to improve the efficiency of the AIS in large Algerian companies.

H23: Risk management contributes to the improvement of AIS efficiency in large Algerian companies.

H24: The use of the tools of the process approach (PDCA/Ishikawa diagram, etc.) contributes to the improvement of the efficiency of the AIS in large Algerian companies.

Table 9. Chi-square tests of the second group of hypotheses

	value	ddl	Sig. approx. (bilatérale)
Pearson's chi-square H21	40,421 ^a	4	,000
Pearson's chi-square H22	12,065 ^a	4	,017
Pearson's chi-square H23	12,632 ^a	4	,013
Pearson's chi-square H24	40,421 ^a	4	,000

Source: Established on the basis of analyzes by SPSS software.

The results of the chi-square tests allow us to draw the following conclusions:

For the first hypothesis, the chi-square value ($x^2= 40.421$) is statistically significant ($P<0.05$) which indicates that the form of the structure contributes to the improvement of AIS efficiency in large Algerian firms. The hypothesis H21 is validated.

For the second hypothesis, the value of chi-square ($x^2= 12.065$) is statistically significant ($P<0.05$) which indicates that the computerization of the organization of the company can improve the efficiency of the AIS in large Algerian companies. The hypothesis H22 is validated.

The chi-square value for the third hypothesis ($x^2= 12.632$) is statistically significant ($P<0.05$) which indicates that risk management contributes to the improvement of AIS efficiency in large Algerian firms. The hypothesis H23 is validated.

For the fourth hypothesis, the chi-square value ($x^2= 40.421$) is statistically significant ($P<0.05$) which indicates that the use of process approach tools (PDCA/Ishikawa diagram..., etc.) contributes to the improvement of AIS efficiency in large Algerian companies. The H24 hypothesis is validated.

c. The impact of the OM on the satisfaction of AIS users

From the conceptual model and in order to study the contribution of the OM in the satisfaction of the users of the AIS of the large Algerian companies. We proposed a main hypothesis; this hypothesis has been developed in several sub-hypotheses:

H3: the organizational mode contributes to the satisfaction of the users of the AIS in large Algerian companies.

H31: the form of the structure contributes to the satisfaction of the users of the AIS in the large Algerian companies .

H32: the computerization of the company's organization contributes to the satisfaction of AIS users in large Algerian companies.

H33: Risk management contributes to the satisfaction of AIS users in large Algerian companies.

H34: The use of tools of the process approach (PDCA/Ishikawa diagram, etc.) contributes to the satisfaction of the users of the AIS in large Algerian companies.

Table 10. Chi-square tests of the third group of hypotheses

	Value	ddl	Sig. approx. (bilatérale)
Pearson's chi-square H31	30,449 ^a	4	,000
Pearson's chi-square H32	8,656 ^a	4	,070
Pearson's chi-square H33	13,123 ^a	4	,011
Pearson's chi-square H34	30,449 ^a	4	,000

Source: Established on the basis of analyzes by SPSS software

The results of the chi-square tests allow us to draw the following conclusions:

For the first hypothesis, the chi-square value ($x^2= 30.449$) is statistically significant ($P<0.05$) which indicates that the shape of the structure contributes to the satisfaction of AIS users in large Algerian companies. Hypothesis H31 is validated.

For the second hypothesis, the value of the chi-square ($x^2= 8.656$) is reduced which does not make it statistically significant ($P>0.05$) which indicates that the computerization of the organization of the company does not make it possible to satisfy the users of the AIS in the large Algerian companies. The hypothesis H32 is rejected.

For the fourth hypothesis, the chi-square value ($x^2= 30.449$) is statistically significant ($P<0.05$) which indicates that risk management contributes to the satisfaction of AIS users in large Algerian companies. The hypothesis H34 is validated.

The chi-square value for the third hypothesis ($x^2= 13.123$) is statistically significant ($P<0.05$) which indicates that the use of process approach tools (PDCA/Ishikawa diagram..., etc.) contributes to the satisfaction of AIS users in large Algerian companies. The hypothesis H33 is validated.

d. The correlation between OM and AIS staff performance

From the conceptual model and in order to study the contribution of the OM in the improvement of the performance of the personnel of the AIS of the large Algerian companies. We proposed a main hypothesis; this hypothesis has been developed in several sub-hypotheses:

H4: the organizational mode contributes to the improvement of the performance of the personnel of the AIS in large Algerian companies.

H41: the form of the structure contributes to the improvement of the performance of the personnel of the AIS in large Algerian companies .

H42: The computerization of the organization of the company makes it possible to improve the productivity of the personnel of the AIS in large Algerian companies.

H43: Risk management contributes to the improvement of the performance of AIS personnel in large Algerian companies.

H44: The use of the tools of the process approach (PDCA/Ishikawa diagram, etc.) contributes to the improvement of the performance of the AIS personnel in large Algerian companies.

Table 11. Chi-square tests of the fourth group of hypotheses

	Value	ddl	Sig. approx. (bilatérale)
Pearson's chi-square H41	34,842 ^a	4	,000
Pearson's chi-square H42	11,148 ^a	4	,025
Pearson's chi-square H43	14,271 ^a	4	,006
Pearson's chi-square H44	34,842 ^a	4	,000

Source: Established on the basis of analyzes by SPSS software.

The results of the chi-square tests allow us to draw the following conclusions:

For the first hypothesis, the chi-square value ($\chi^2= 34.842$) is statistically significant ($P<0.05$) which indicates that the shape of the structure contributes to the improvement of the performance of the AIS staff of large Algerian firms. The hypothesis H41 is validated.

For the second hypothesis, the value of chi-square ($\chi^2= 11.148$) is statistically significant ($P<0.05$) which indicates that the computerization of the organization of the company makes it possible to improve the output of the personnel of the AIS in the large Algerian companies. The hypothesis H42 is validated.

The chi-square value for the third hypothesis ($\chi^2= 14.271$) is statistically significant ($P<0.05$) which indicates that risk management contributes to the improvement of AIS personnel performance in large Algerian companies. The hypothesis H4 3 is validated.

For the fourth hypothesis, the chi-square value ($\chi^2= 34.842$) is statistically significant ($P<0.05$) which indicates that the use of process approach tools (PDCA/Ishikawa diagram..., etc.) contributes to the improvement of the performance of AIS personnel in large Algerian companies. The hypothesis H44 is validated.

4.3 Synthesis and interpretation of results

After analyzing the results of our survey using descriptive statistics and hypothesis testing using the chi-square method, we will summarize and interpret these results in relation to the four axes we have established based on our hypotheses.

a. Synthesis and interpretation of the results on the contribution of the organizational mode to the effectiveness of the AIS

Through the results obtained by the descriptive statistics on the contribution of the organizational mode to the effectiveness of the AIS, we note that according to the financial directors, accountants, accounting assistants and internal auditors, there is a positive relationship between the adoption of an organizational mode by process and the effectiveness of the AIS. On the other hand, the majority of these same respondents have a positive opinion of the effectiveness of the AIS. On the whole, they also tend to agree on the various items proposed concerning the contribution of the organizational mode to the effectiveness of the AIS.

This allows us to conclude that the organizational mode improves the effectiveness of the CIS, which leads us to validate the hypotheses of this axis in their entirety and thus to validate the first hypothesis H1.

b. Summary and interpretation of the results of the contribution of the organizational mode to the efficiency of the AIS

Through the results obtained by the descriptive statistics on the contribution of the organizational mode to the efficiency of the AIS, we note that according to the financial directors, accountants, accounting assistants and internal auditors, there is a positive relationship between the adoption of an organizational mode and the efficiency of the AIS. On the other hand, the majority of these same respondents have a positive opinion of the efficiency of the AIS. On the whole, they also tend to agree on the various items proposed concerning the contribution of the organizational mode to the efficiency of the AIS.

This allows us to conclude that the organizational mode improves the efficiency of the CIS, which leads us to validate the hypotheses of this axis in their entirety and thus to validate the first hypothesis H2.

c. Summary and interpretation of the results of the contribution of the organizational mode to the satisfaction of AIS users

Through the results obtained by the descriptive statistics on the contribution of the organizational mode to the satisfaction of AIS users, we note that according to the financial directors, accountants, accounting assistants and internal auditors, there is a positive relationship between the adoption of an organizational mode and the satisfaction of AIS users. On the other hand, the majority of these same respondents have a positive opinion of the efficiency of the AIS. On the whole, they also tend to agree on the various items proposed concerning the contribution of the organizational mode to AIS satisfaction.

This allows us to conclude that the organizational mode allows users to be satisfied with the AIS, which leads us to validate the hypotheses of this axis in their entirety and therefore to validate the first hypothesis H3.

d. Summary and interpretation of the results of the contribution of the organizational mode in the improvement of the performance of the AIS personnel

Through the results obtained by the descriptive statistics on the contribution of the organizational mode to the improvement of the performance of AIS personnel, we note that according to the financial directors, accountants, assistant accountants and internal auditors, there is a positive relationship between the adoption of an organizational mode and the improvement of the performance of AIS personnel. On the other hand, the majority of these same respondents have positive opinions about the efficiency of the AIS. On the whole, they also agreed with the various items proposed concerning the contribution of the organizational mode to improving the performance of CIS personnel.

This allows us to conclude that the organizational mode makes it possible to satisfy the users of the AIS, which leads us to validate the hypotheses of this axis in their entirety and thus to validate the first hypothesis, H4.

5. Conclusion

This research is the result of a survey by questionnaire on 80 large Algerian companies; from the analysis of the results found we conclude that there is a positive relationship between the adoption of an organizational approach by process and the performance of the accounting information system. Through these results, we have demonstrated that the organization by process in Algerian companies can contribute positively in improving the performance of the accounting information system. Thus, the organizational structure by process plays an important role in the quality of the information produced according to the monitoring of the treatment processes according to the quality standards.

6. Suggestions

We consider and recommend to implement the organization by process within all the Algerian companies according to the standard of management of the quality ISO 9001, because this last one represents an important tool in the continuous improvement of the global performance in a general way of the company and in the improvement of the performance of its accounting information system in a specific way.

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8. Appendices

Appendix N°1:questionnaire

Part 1: Information about the respondents

1-Sexe

Man

Women

2- Les qualifications

Accounting

Management

Information Technologie

Other.....

3- Spécialité

Baccalaureat

bac+2

bac+3

bac+4

bac+5

4-Expérience professionnelle

Less than 3 years old

4 to 6 years old

7 years and older

5-La fonction

Financial Director

Accountant

Accounting assistant

Internalauditor

Other.....

6- Secteur d'activité

- Industrial
- Service
- Construction bâtiment
- Commercial

Second part: The degree of use of the organization by process in the company.

7-What is the degree of use of the process-based organization mode in your accounting information system?

- Limited
- Large

8- What is the degree of computerization of the accounting information system organization?

- Limited
- Large

9- What is the degree of use of process approach tools (PDCA, Ishikawa diagram ...) to improve the performance of the accounting information system?

- Limited
- Large

10-What is the frequency of the risk that can hinder the functioning of the accounting information system as soon as a process-based organizational approach is put in place?

- Limited
- Large

Part three: The impact of the organizational mode on the performance of the accounting information system

Formulations	Not at all in agreement	No agreement	Neutral	I agree	Totally agree
11-The organization of the company by activity allows reaching the objectives fixed by an accounting information system.					
12-the matrix organization makes it possible to detect and reduce costs related to the accounting information system.					
13-The organization by process makes it possible to satisfy the users of the accounting information system.					
14-The process-based organization allows for improved staff performance.					