The Reality and Importance of Accounting Work in the Era of Cloud Computing - SpringboardCosts

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Received:30/06/2023 Accepted: 02/01/2024 Published:22/01/2024

Abstract:

This studyaims to shed light on the concepts of cloud computing, as well as cloud accounting and the extent of itsapplicability to the Algerian environment. ThereforeTheresearchproblematicwasaddressed by employing the descriptive approach in the theoretical aspect, whichpertains to the fundamental concepts, alongside the analyticalapproach in the appliedstudy. Furthermore, exploratory factor analysiswasused to assess the feasibility of utilizing cloud computing in accountingwork and determineitsanticipatedsignificance. 73 questionnaires weredistributed to various institutions. The resultsconcludedthat the Algerian environment has the potential to use and apply cloud accounting in the future, and thatmost of thoseinterested in the field of accounting have passion and desire to workwiththis new technologydue to itsparamount importance, particularly in relation to costreduction.

Keywords: Cloud computing, Cloud accounting, Costreduction, Accountingwork, Accounting

Jel Classification Codes: M410, M400.

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1. Introduction:

With regard to the fast developments that the world witnessed, the cloud has becomea virtual space which makes communications and obtaining information in ashort time easy for everyone. It is clear that progress has not reached the top andthat there is still more to come Nowadays, institutions are facing a steady increase in cost and lack of budget. Among the services that have spread widely is the service of converting computer resources into services within the Internet space or what is known as cloud computing, which includesall areas and fields, especially the field of accounting.

The study of Jaradat et al, departsfrom a question about the impact of the application of cloud accounting on programs in Palestinian universities from the point of view of academics working in Palestinian universities Specialists in this field, distributed to allacademicsworking in accounting and financial sciences programs There are (11) Palestinian universities offering accounting and financial sciences programs. The study concluded that applying cloud accounting to accounting programsat Palestinian universities will have the greatest impact on reducing the cost of old programs, reducing the number of hours of specialization courses, and increasing student qualification. Increasing number of students enrolled in accounting programs in Palestinian universities. With the advent of cloud computing applications and the increase in their use at the comprehensive level, several institutions have tended to adopt online accounting, which simplifies and facilitates accounting work procedures and saves effort and money. (Jaradat, 30 June 2020)

It also confirmed the results of Raihan Sobhan study, the most important of which was that the adoption of the cloud accounting system in a country such as: Bangladesh needs to change people's views on cloud accounting, educate students in this field and train them. (Sobhan, May-Jun 2019)

He indicated that a study soughtto verify the hypothesis that claims that cost savings result from the use of an application based on cloud accounting, where the descriptive analytical approach was followed, and the researcher performed the virtual representation of certain operations in the financial accounting process, and the results of the study were that relying on Cloud accounting contributes, This can be addressed bythe most important characteristics of cloud accounting, which is the speed of access to data, accuracy and backup copies in addition to reducing costs,as indicated by (Allahverdi, 2017) . Mahlindayuhe confirmed that the strengthsof cloud accounting are the low cost, ease of access and ease of backup. The weaknesses of cloud accounting systems are the need to work via the Internet, restrictions in applications, confidentiality and data security, as well as its contribution to the organization of accounting work. (The results of the study indicated that two-thirds ⅔ of the respondents did not use cloud computing, and the level of dependence is limited to many applications, such as Google Apps Engine and Dropbox, so it is one ofthe reasons for adoption to save cost and time, while the lack of perceived benefits and security as top drivers of indecisiveness. (Mahlindayu, 2014)

This paper came to shed light on the concept of both cloud computing and cloud accounting and its role in reducing costs and the readiness of Algerian institutions to adopt this new technology in the accounting field.

From this introduction, we can suggest the following question:

1.1. Problematic:

To what extent is the Algerian accounting environment ready for Algeria to adopt cloud accounting, and its impact (cloud) on the cost component?

1.2. Sub-questions:

- Are Algerian institutions aware of the concept of cloud accounting and its applications?
- To what extent of acceptance of cloud computingtechnology and its application in accounting work in Algerian institutions?
- How does cloud accounting contribute to reducing costs?

1.3. Hypotheses:

- Employees and accountants in Algerian institutions are aware of cloud accounting work.
- Cloud computing technology is a new concept in the accounting work environment and has several advantages and benefits.
- Cloud accounting significantly reduces costs for institutions.

2. Definition of cloud computing

Cloud computing is a technology that allows the use of electronic processors and the provision of services over the Internet.((M.G. Jaatun, 2009)

As stated in another definition, it is the technology of computer services that are on the Internet, which is the operation of programs via the Internet, with the presence of a third party that manages them, which is called the service provider. (Kim, 2009)

It is defined by the National Center for Standards and Technology (NIST) as a model that provides rapid and appropriate access at anytime and anywhere permanently to a shared network of computing resources, for example networks, servers, applications, storage and services. (Bello, 2021)

3. Cloud computing services

- **Infrastructure as a Service (Iass)**: a private cloud that provides networking, storage, and other infrastructure services. The customer can control data and operating systems, but he does not manage the data center.
- **Platform as a Service (Paas)** is a technology that enables control of applications that are distributed without the underlying infrastructure including networks, servers, storage and operating systems.) ALLAHVERDİ ، (2017

- **Software as a Service (Saas)** is a new model that allows customers to access applications over the internet rather than requiring physical media and a specialised installation (Ahmed, 2020)

4. Types of cloud computing

4.1 Private cloud computing

Is a cloud infrastructurethat benefits only one company and can be managed or owned by another company or by a cloud service provider.

4.2 Public cloud computing

In the sense that the cloud provides an infrastructure that a number of companies and customers benefit from, through the use of free public applications and services (A.J. Sammes, 2017)

4.3. Hybrid cloud computing

It is a combination of two or more types of cloudlinked together. In which we find a private institution providing a private cloud in order to supply some services to the customers. (for example, saving private data), and on the other hand, it provides the public cloud to secure other services (such as e-mail services). (Dowling, 2010)

5.Definition of cloud accounting

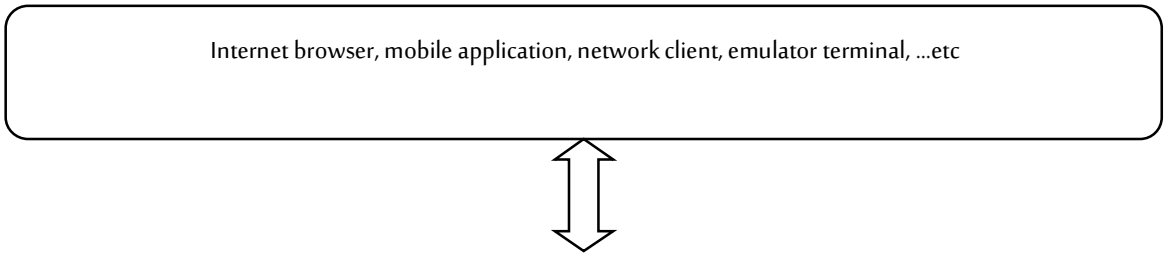
It is the use of the web associated with accounting work, through the use of computer preparation technology that is based on an accounting program added by another service provider on the Internet, where accounting information is accessed at anytime and anywhere via theinternet and at the lowest cost. (Ojeaga, 2022)

6. Advantages of cloud accounting

- **Low costs:** Cloud accounting contributes to reducing costs by low investment in capital, due to the abundance of programs on the internet, and the increasingcostto purchasing accounting applications. and the presence of automatic updating through the Internet, which called for reducing spending on the infrastructure needed to store and manage data.
- **Flexibility:** online accounting systems allow users to access the company's accounting records, data and process this data through any device connected to the Internet.
- **Ease of access:** thanks to the presence of accounting software, the user can access the data anytime and anywhere via the internetand work without any hindrance. (OtiliaDimitriu, 2015)
- **Speed and storage:** online accounting systems provide rapid use and rapid electronic processing, due to the modern technology used in building the platform, in addition to providing large spaces for storing. (DEEPAK GUPTA, 2017)

7. Components of the cloud accounting system

Fig N° (01):Components of the cloud accounting system



Application	**Information programs, e-mail, virtual desktop, communication, ...etc**
Platform	**Implementation interface, database, web server, developmenttools, ...etc**
Infrastructure	**Virtual machine, servers, storage, hub, network, etc**

Source:TahminaKhanom, Cloud Accounting: A Theoretical Overview, June 2017, P32

8. The impact of cloud accounting on costs:

The adoption of cloudaccounting as an alternative to traditional accounting allows the user to significantly reduce material costs, this can beachieved through several things. The cost of subscribing to the software needed by the user is lower than the cost of purchasing complete software. Because only a part of it may be used, there is no need to purchase software packages for all computers. Thus, in the institution, the user can also get the latestsoftware, whichsaves on the cost of updating it. And most of the repairing work will be concentrated with the service supplier, and the costs of maintaining equipment and software for the institution will decrease a lot, no matter how many devices and programs are available in the institution. As the connection to the cloud only needs a computer with simple specifications and the ability to connect to the internet . Furthermore, the use of cloud accounting leads to a decrease in the number of workers in the institution, which also leads to a decrease in the salaries of employees and various adminstrations. (Sunday A. Effiong, 2019)

9.Research methodology:

In order to present theoretical knowledge on the fieldwork and collect the needed data, weusedthequestionnaire as a tool of data collection, and repetition of statements was avoided, and the focus was on the questions thatcovered aspects of the theoretical study andmet all the requirements and variables that affectedthe hypotheses of the study in a sequential and coherent manner. In order for the answers to be objective, some modifications were made through the validation procedure. The questionnaire included a set of 29 statements. In order to determine the study sample, we represented the first part of the personal data that described thecharacteristics of the study community, where 80 questionnaires were distributed and 73 were retrieved. (see Table 01)

9.1The characteristics of the study population

Table N° (01): Presentation of the characteristics of the study population

Educationallevel	Ph.D	Master	Bachelor	other	Total
Repetition	37	21	14	1	73
Percentage	%50.7	%28.8	%19.2	%1.4	%100
Years of Experience	19-13	12-06	lessthan 05	over 20	Total
Repetition	21	16	31	05	73
Percentage	%28.8	%21.9	%42.5	%6.8	%100
CareerLevel	Accountingresearcher	Accountingemployee	Accountants	Accounting expert	Total
Repetition	21	16	31	05	73
Percentage	%28.8	%21.9	%42.5	%6.8	%100
institution type	economic Institution	Service institution	Financial institution	Public institution	Total
Repetition	31	15	07	20	73
Percentage	%42.5	%20.5	%9.6	%27.4	100%

Source: Prepared by researchers based on spss output

Through the table, we find the highest rate of 50.7% in the category of postgraduate studies, with a rate of 28.8%. This may be attributed to the polarization policy followed by the institutions, and according to the variable of experience, we find that most of the respondents gain experience in their field of work that enables them to answer the questionnaire questions, where the percentage The highest 42.5% corresponded to less than 05 years.As for the job level, the highest percentage was the category of accountants, amounting to 42.5%, which was the target group in the study. With regard to the type of institution, the economic institutions received the highest percentage according to the study sample, amounting to 42.5%, since this type of institution is the highest in the business environment in general in society. the study.

9.2Validity and reliability of the study tool

9.2.1 Validity of the study

To improve the quality of the questionnaire, weopt for validation procedure. We selected a number of specialized experts in the current phenomenon and problem subject, and the questionnaire was submitted to a group of experts, with the aim of expressing an opinion regarding the content of each paragraph of the questionnaire, its layout and what should bemodified to measure what was set to measure it.Based on the experts remarks , the necessary deletion and modification were done, thus the questionnaire came out in its final form.

Table N°(02): Validity coefficient

number of Items	Subjective validity coefficient
29	**0.94**

Source: Prepared by researchers based on spss output

We have calculated it by another one of the Cronbach's alpha correlation coefficients in order to verify the validity of the questionnaire in total. The table shows that the coefficient is equal to 0.94, and by referring to it, we notice that the validity coefficient has a high value, so we can say that the tool has a high degree of validity for what it was designed to measure.

9.2.2 reliability of the study:

- Coefficient of Cronbach's alpha:

Table N°(03): Coefficient of reliabilityof the study

reliability Statistics	
Cronbach's Alpha	N of Items
,895	29

Source: Prepared by researchers based on spss output

We have verified the reliability of the study through Cronbach's alpha coefficient, and the result was as shown in the previous table. It is noted that the value of Cronbach's alpha is high, reaching 0.895, and this means that the reliability is high and statistically significant.

- Half-split:

Here, the test is applied once, then the expressions are divided into two halves, where the first part is for the individual expressions, while the second is for the even expressions. Then the correlation coefficient is calculated between the scores of the two halves of the test. This method measures the reliability of half of the test, not all of it.

Table N°(04): Study reliability (Half-split)

ReliabilityStatistics			
Cronbach's Alpha	Part 1	Value	,796
		N of Items	15a
	Part 2	Value	,800
		N of Items	14b
	Total N of Items		29
CorrelationBetweenForms			,887
Spearman-Brown Coefficient	EqualLength		,940
	UnequalLength		,940
Guttman Split-Half Coefficient			,940

Source: Prepared by researchers based on spss output

It is clear from the above table that the reliability value is high for each of the two parts, as it reached (0.79) for the first part, while in the second part it reached (0.8), this means that the stability is high and statistically significant. After reviewing the results of the reliability, it is clear that the coefficient is high in value, and therefore does not require deletion of the, and thus the items of the questionnaire in its final formare

capable of distribution. Thus, we have made sure of the validity and reliability of the study questionnaire, which makes us fully confident in the validity of the questionnaire and its validity for analyzing the results, answering the questions of the study, and testing its hypotheses.

9.2.3. Construct Validity

Table N° (05): Correlation coefficient

Correlations			
		Y	X
Y	Pearson Correlation	1	,310**
	Sig. (2-tailed)		,008
	N	73	73
X	Pearson Correlation	,310**	1
	Sig. (2-tailed)	,008	
	N	73	73
**. Correlation is significant at the 0.01 level (2-tailed).			

Source: Prepared by researchers based on spss output

** The correlation is statistically significant at the significance level 0.05 ≥α

** The correlation is statistically significant at the significance level 0.01 ≥α

The previous table shows that all correlation coefficients in the fields of the questionnaire are statistically significant at a significant level of less than 0.05.

9.3.Tests of Normality

Since the sample size exceeds 50 individuals, we used the Kolmgrov-Smirnov test to test whether the data follow a normal distribution or not, and the results were as shown in the following table:

Table N°(06): Results of the Tests of Normality

Tests of Normality						
	Kolmogorov-Smirnova			Shapiro-Wilk		
	Statistic	Df	Sig.	Statistic	Df	Sig.
Y	,113	73	,071	,977	73	,197
X	,097	73	,089	,962	73	,026
a. Lilliefors Significance Correction						

Source: Prepared by researchers based on spss output

According to the results shown in the table above, it is clear that the probability value of the study axes is greater than the significance level of 0.05, and thus, the distribution of data for these axes follows the normal distribution, which confirms the possibility of applying the linearity of the model, as parametric tests were used to analyze the data and test hypotheses.

9.4 Approved domains to determine the general direction of items

The length of the cells in the five-point Likert scale was determined by the range between the degrees of the scale (5-1 = 4) and then divided by the largest value in the scale to get the length of the cell i.e. (4/5 = 0.80) and then this value was added to the lowest value in the scale to determine the upper limit of this cell, and thus it became the upper limit of this cell, and thus the length of the cells became as shown in the following table:

Table N°(07): The fields of the arithmetic mean to determine the general trends of phrases

degree of approval	celllength
StronglyDisagree	From 1 to 1.80
notagree	morethan 1.80 to 2.60
Neutral	morethan 2.60 to 3.40
Agree	morethan 3.40 to 4.20
StronglyAgree	morethan 4.20 to 5

Source: Prepared by researchers based on spss output

In order to interpret the results of the study and judge the level of response, we relied on arranging the arithmeticmeans at the level of the domains of the questionnaire and the level of the paragraphs in each domain, and we determined the direction of the expressions according to the approved domains.

9.5.Study trends

The arithmetic mean, standard deviation, percentages and replications were used to find out the degree of agreement.

9.5.1. Analyze the trends of the first axis items

Table N° (08): Mean and standard deviations for theitems of the second axis

Direction	Std. Deviation	ean	Items	
Agree	,849	3,97	Understand the reasons for the change towards cloud accounting work	
Agree	,763	3,97	Awareof thedifficultiesyou face when using the cloud	
Agree	,714	4,07	Know how effective is the change towards cloud accounting work	
Agree	,748	4,10	Realising the goals of change towards cloud accounting work	
Agree	,848	3,68	consciousof the risks of change towards cloud accounting work	
Agree	,970	4,05	Supports the change towards cloud accounting work	
Agree	,844	4,15	It encourages cloud accounting work	
Agree	,903	4,07	Being part of the change towards accounting work is something that excites you	
Agree	,832	3,95	Good at coping with cloud accounting work	9
Agree	,986	3,74	Knowledgeable about some cloud accounting software	10
Agree	,815	3,95	Good at dealing with accounting software	11
Agree	1,093	3,44	Can overcome the difficulties of change towards cloud work	12
Agree	1,010	4,08	Cloud accounting work is better than traditional	13

Agree	1,082	3,51	You have the necessary capabilities for cloud accounting work	14
Agree	,947	3,86	You have the necessary skills for accounting work	15
Neutral	1,247	3,21	The institution you belong to, encourages cloud accounting work	16
Neutral	,947	3,27	Employees encourage cloud accounting work	17
Neutral	,974	3,10	Concerned authorities supports cloud accounting work	18
Neutral	1,202	3,00	The institution offers training courses on the basics of cloud work	19
Agree	,554	3,7455	The average of the first axis statements is the extent to which the accounting environment is tendency of adopting cloud accounting	

Source: Prepared by researchers based on spss output

From the above table, it is clear that the mean of the items of the first axis is 3.7455, which tends to agree, and that statement 16 is the least homogeneous among theones of the axis, whileitem 03 is the most homogeneous.

9.5.2 Analysis of the trends of the second axisstatements, the importance andbenefits of cloud accounting in the enterprise.

Table N° (09): Mean and standard deviations for the items of the second axis

Direction	Std. Deviation	Mean	items	N
Agree	,850	4,16	Cloud accounting helps reduce costsin the institution by not needing a large number ofComputers	20
Agree	,902	3,86	Cloud accounting eliminates capital expendituresinitialwithin the institution related to hardware and softwares	21
Agree	,894	3,92	Cloud accounting helps to eliminate the need to update accounting software and thus, reduce costs	22
Agree	,795	4,08	Cloud accounting contributes to understanding and facilitating of usewhich helps to create financial and administrative reports in a timely manner	23
Agree	,733	4,18	Cloud accountinghelps the institution shareits finance informationwithitscustomers in a timely manner, thus improving communication and cooperation	24
Agree	,911	3,95	Cloud accounting encourages automated work, which helpsto reduce the number of employees, including reducing salaries	25
Agree	,789	3,96	Cloud accounting makes it easy for its users to backupIncluding reducing copying costs of expensive programs	26
StronglyAgree	,586	4,36	Adoption of cloud accounting leads to the provision of information atanywhere and anytime	27
StronglyAgree	,698	4,23	The flexibility of cloud accounting increases performance and work efficiency	28
Agree	,753	3,96	Unlike traditonal computers, cloud accounting makes use of the enormous capacity offered by the cloud to conduct testing and scientific investigations in minutes or hours	29
Agree	,507	4,06	The average of the statements of the second axis, the importance and benefits of cloud	

			accounting in the institution.

Source: Prepared by researchers based on spss output

From the above table, it is clear that themean of the items of the second axis is 4.06, whichtends to agree, and that item 25 is the least homogeneous among the items of the axis, while item 27 is the most homogeneous.

9.6.Hypothesis test:

There is a statistically significant effect ofthe cloud accounting work variable on the cloud accounting work costs at the significance level of 5%.

Table N° (10): ANOVA test

ANOVA					
X					
	Sum of Squares	Df	Mean Square	F	Sig.
Between Groups	2,893	4	,723	2,519	,049
Within Groups	19,528	68	,287		
Total	22,421	72			

Source: Prepared by researchers based on spssoutpu

Table N° 11: Significant differences between different institutions

Multiple Comparisons						
DependentVariable: X						
LSD						
(I) institution	(J) institution	MeanDifference	Std. Error	Sig.	95% Confidence Interval	
		(I-J)			Lower Bound	Upper Bound
Financial institution	Service institution	,57995*	,24530	,021	,0905	1,0694
	economic institution	,08346	,23534	,724	-,3861	,5531
	production institution	,18729	,25910	,472	-,3297	,7043
	Public institution	,36241	,23534	,128	-,1072	,8320
Service institution	Financial institution	-,57995*	,24530	,021	-1,0694	-,0905
	economic institution	-,49649*	,18304	,008	-,8617	-,1312
	production institution	-,39266	,21272	,069	-,8171	,0318
	Public institution	-,21754	,18304	,239	-,5828	,1477
Economic institution	Financial institution	-,08346	,23534	,724	-,5531	,3861

	Service institution	,49649*	,18304	,008	,1312	,8617
	production institution	,10383	,20116	,607	-,2976	,5052
	Public institution	,27895	,16946	,104	-,0592	,6171
production institution	Financial institution	-,18729	,25910	,472	-,7043	,3297
	Service institution	,39266	,21272	,069	-,0318	,8171
	economic institution	-,10383	,20116	,607	-,5052	,2976
	Public institution	,17512	,20116	,387	-,2263	,5765
Public institution	Financial institution	-,36241	,23534	,128	-,8320	,1072
	Service institution	,21754	,18304	,239	-,1477	,5828
	economic institution	-,27895	,16946	,104	-,6171	,0592
	production institution	-,17512	,20116	,387	-,5765	,2263
*. The mean difference is significant at the 0.05 level.						

Source: Prepared by researchers based on spss output

It is observable that there is significant differences between the types of institutions, especially between the service institution and the financial institution, which tend in favor of the financial institution, this means that the financial institution adopts more cloud accounting.

Table N°12:Model Summary

Model Summary				
Model	R	R Square	Adjusted R Square	Std. Error of the Estimate
1	,310a	,096	,083	,48560
a. Predictors: (Constant), X				

Source: Prepared by researchers based on spss output

Through the table, it is remarkable to us that the correlation coefficient is 0.311, which is average, while the coefficient of determination is 0.096, meaning 9.6% of the change in y was caused by x.

Table N° (13): ANOVA test

ANOVAa						
Model		Sum of Squares	Df	Mean Square	F	Sig.
1	Regression	1,782	1	1,782	7,559	,008b
	Residual	16,742	71	,236		
	Total	18,524	72			
a. Dependent Variable: Y						
b. Predictors: (Constant), X						

Source: Prepared by researchers based on spss output

Through the previous table, it is clear that the effect of the independent variable is significant and has significance at 5%.

Table N° (14):Coefficients[a]

Coefficientsa						
Model		Unstandardized Coefficients		Standardized Coefficients	T	Sig.
		B	Std. Error	Beta		
1	(Constant)	3,010	,388		7,751	,000
	X	,282	,103	,310	2,749	,008
a. Dependent Variable: Y						

Source: Prepared by researchers based on spss output

Therefore, the equation becomes: Y = 3.01 + 0.282 x

By analyzing the regression rate, There was a direct relationship between the variables of the study, that is, the greater the use of cloud accounting, the greater its importance and benefits in the organization, this was according to the study sample.

10.Results and discussion:

To prove the validity of the first hypothesis, "employees and accountants in Algerian institutions are aware of cloud accounting work", table (08) was based on the perceptions of the sample members about the extent to which the institutions accept the adoption of cloud accounting, we have found the following:

Through item (11) "you are good at dealing with accounting programs" anditem (10) "Knowledgeable about some cloud accounting software" related to the extent of knowledge of the respondents about cloud accounting, it turns out that there is a general trend of approval, therefore, it can be deduced that employees and accountants in Algerian institutions are knowledgeable about accounting Cloud and proficient in dealing with accounting software.

To prove the validity of the second hypothesis, cloud computing technology is a new concept in the accounting work environment and has beenaccepted. Table (08) was relied upon, the attitude of the respondents on how institutions accept the adoption of cloud accounting, and the following was shown below:

Through the item(13) "Accounting work is better than the traditional" and the item(07) encouraging cloud accounting work, "it was found that there is a general trend about the acceptance of the adoption of cloud accounting, and they have a desire to practice cloud accounting work, and this is due to the advantages that the cloud accountingincludes.

To prove the validity of the third hypothesis: "Among the benefits of cloud accounting is that it increases performance and work efficiency and significantly reduces costs." Through the item(27) "Adoption of cloud accounting leads to the provision of informationanywhere and anytime." The general attitude of the respondents was one of strong agreement. Through ease of use and accuracy it helps in work efficiency, as was the attitude of the respondents abouttheitem(26) "Cloud accounting makes it easy for its users to backupIncluding reducing copying costs of expensive programs," I strongly agree, as cloud accounting significantly reduces costs in the institution.

11.Conclusion:

Through this study, which dealtwith a modern topic of great importance at the level of business institutions and of interest to managers wishing to develop their accounting systems and shift towards technology applications. This study was an attempt to find out the readiness of the Algerian environment and its intention to adopt cloud accounting, as well as the role that cloud accounting plays in the institutions, and thusanswer the issue represented in below:To what extent is the Algerian accounting environment ready for Algeria to adopt cloud accounting, and its impact on the cost component?

This topic has been addressed by addressing the most basic concepts related to cloud computing and cloud accounting on the one hand, and on the other hand, a field work was carried out on a random sample of the Algerian accounting environment, in which the study concluded thefollowingfindings:

- ✓ Cloud accounting is a modern technology based on cloud computing and has advantages and great importance in modern business institutions, as it increases performance and work efficiency.Therefore, cloud accounting saves time and effort.
- ✓ The concept of cloud accounting has become familiar to professionals and academics in the Algerian environment.
- ✓ Most accountants and employees in accounting departments have the desire and passion to use cloud accounting in their work.
- ✓ The level of application of cloud accounting in the Algerian business environment is still low.

- ✓ The use of cloud accounting as an alternative to traditional accounting saves the user a lot of costs, such as backup costs.

Suggestions:

- The culture of cloud computing should be spread among institutions and encouraged to hold training courses to develop cloud accounting work.
- Considering cloud accounting requirements and opening a particular file to discuss the most important obstacles and overcome them to reach the level of their application in the future.
- Invitation of the responsible structures for introducingcloud software in business institutions, as it reduces many costs for its users, in addition to its ease of use.

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