THE DETERMINANTS OF THE QUALITY OF THE ACCOUNTING INFORMATION SYSTEM (AIS) OF ALGERIAN SMES

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Abstract:

The objective of this article is to identify the determinants of the quality of the accounting information system (AIS) of Algerian SMEs, analyzing the structural and behavioral contingency factors and their relationship with the quality of the AIS.

In order to do this, we chose to carry out a survey by questionnaire on 45 Algerian SMEs. Through the results we can see that there is no significant positive relationship between the quality of the AIS and the structural and behavioral contingency factors, except forthe degree of computerization of the structural contingency factors and the experience of the leaders of the behavioral contingency factors that have an effect on the quality of the AIS.

Key words: Accounting information system (AIS); Determinants of the AIS; The Algerian SMEs; Quality of the AIS.

Introduction

Recently, the world has witnessed a change in all areas, including the economic and technological component, which has greatly increased competition, leading the economic enterprises to develop their systems and improve their quality in order to maintain their continuity.

Small and medium-sized enterprises occupy an important place in modern economies, this is due to their characteristics (flexibility, ability to innovate, job creation, …).

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The accounting information system is one of the proven tools in the development of economic enterprises, which help these last to have a positive impact; thus it must be of good quality.

Research problem

Based on the above, the following main question can be asked:

What are the determinants of the quality of the accounting information system in Algerian SMEs?

The hypotheses formulated to answer this question are:

H1- structural contingency factors are a determining factor of the quality of the AIS in Algerian SMEs.

H2- Behavioral contingency factors constitute a determining factor of the quality of the AIS of Algerian SMEs.

Thus, the objective of this study is to identify the determinants of the quality of the AIS of Algerian SMEs.

In order to demonstrate the relationship between behavioral and structural contingency factors and the quality of the accounting information system of Algerian SMEs, we have chosen a quantitative methodology, which requires modeling the causal relationships between the quality of the accounting information system (the dependent variable) and the behavioral and structural contingency factors (the independent variables),we have opted for a hypothetical-deductive approach in order to test the validity of the hypotheses.

THE FIRST TOPIC: Conceptual framework

This part will be devoted to determine the theoretical notions of each concept used in our research. It includes the notion of AIS quality in its first chapterand the concepts of SMEs in the secondone.

FIRST CHAPTER: the quality of the accounting information system

The objective of this chapter is to present the concept of the quality of the accounting information system; the first part is devoted to the definition of the accounting information system and its components while the second part is devoted to the definition of the concept of the quality of the accounting information system.

Firstly: Concept of the accounting information system

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 the concept of the AIS, in order to allow us to understand the importance of the latter in the global performance of the company.

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1-definition

According to JACQUOT and al, «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 be used in accounting models. »[1]

2- The components of an accounting information system

An information system is a set of interconnected resources that transforms inputs into outputs.

According to DAYAN and al, «the information system considers people, hardware, software, processes and data as indispensable resources. »[2]

a-The people

People are the main components of any information system; according to REIX and al, «there is no information system without people, without actors».[3]

The people of an information system can be users of the system or employees, or engineer'swhomtheir main role is to perform their tasks.

b-The material

The hardware is the set of physical components that allow to capture, process, store and communicate information such as "computers; servers, printers, etc"

c. The software

Any information system is composed mainly of softwares and procedures; these softwares are generally used to automate the tasks of processing information that are provided by computers and programs installed on them.

d. Procedures

The procedures are the set of work rules that schematize all the information systems; as they are instructions destined to the people who use the information system.

e. The processes

According to the ISO 9001/2008 standard, the process is the set of operationslinked between them that turn the input elements into output elements.

f. The data

It is an elementary description of a reality, according to the AFNOR (French Association of Standardization) the data are defined as «a concept or an instruction

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[1]JACQUOT THeirry and MILKOFF Richard, " Comptabilité de gestion : analyse et maitrise des coûts ", 2rd Edition, Pearson Education Edition, Paris, 2011, P : 59.

[2]DAYAN Armand, " Manuel de gestion ", vol 1, 2rd edition, Edition Ellipses/AVF, Paris, 2008, P: 977.

[3]Reix Robert, Fallerybernard, KALILA Michel and ROWE Frantz, " Système d'information et management des organisations ", 6th edition, Vuibert Edition, Paris, 2011, P : 04.

represented in conventional form suitable for communication, interpretation or processing by human or automatic means. »

Secondly: quality concept of the accounting information system

The accounting information system has become a master piece of the organization's global information system. In other words, the AISis a decision support system. This allows us to say that the company's performance depends on the quality of the AIS, because the latter ensures a unifying role by guaranteeing the consistency of management information for internal and external use. Thus from this information the company can take decisions that ensure its continuity and competitiveness and especially its sustainable performance on a market in continuous development.

1-The quality of the accounting information system

According to RIVARD and al, «the information system is effective to the extent that it meets the needs and expectations of the organization's internal and external clients. » [4]

Thus we can say that an accounting information system is of quality if it allows satisfyingthe needs of these different users (internal or external).

To evaluate the quality of the accounting information system, a number of measurement indicators must be used to determine the level of performance achieved by the system.

According to LORINO, a quality indicator is defined as «information that helps an individual or a group of people to carry out an action towards the achievement of an objective or to evaluate the result. » [5]

According to VOYER, an indicator is «a measure related to added value, performance, achievement and attainment of objectives, impact results and spin-offs. » [6]

A quality indicator is defined as a factor that significantly influences the company's performance.

The indicator is a basic tool for monitoring results and assessing the performance of the achieved objectives.

a. Characteristics of a good indicator

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[4] RIVARD S. and TALBOT J., « Le développement des systèmes d'information : une méthode intégrée à la transformation des processus, 3rd Edition, University of QuebecPress, Quebec, 2001, P : 79.

[5] LORINO P, « le BalancedScorecard revisité : dynamique stratégique et pilotage de performance, exemple d'une entreprise énergétique »,Proceedings of the 22rd Congress of the A.F.C (Association Francophone de comptabilité) Metz, May 17-19, 2001.

[6]VOYER Pierre, « tableau de bord de gestion et indicateurs de performance » ,2rd edition, Press of the University of Quebec, Quebec City, 2002, p64.

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The quality of the indicator is based on a number of objective criteria that are respected when developing the indicator[7]:

-Relevance

An indicator is relevant when it is measurable and meaningful to the user.

-Validity

An indicator is valid when it really measures what it should measure according to what is targeted.

-Feasibility

An indicator is feasible when it is easy to obtain and update, the time and cost is reasonable to produce it, and have the necessary information in its production.

-Usability

The indicator must be simple and easy to understand and present, and their Interpretation is the same for all.

-Reliability

The indicator is reliable when the result obtained by the indicator is always the same each time a measurement is taken under the same conditions.

-Comparability

The indicator must be standardized by several organizations or officially recognized Variables, calculation methods, frequency of calculation corresponding to standards and allows benchmarking.

2-Criteria for the quality of AIS

The quality of an accounting information system is assessed on the basis of several criteria, but in our study we use only the four most commonly used ones, which are effectiveness, efficiency, quality and economy of resources.

a- Effectiveness

The concept of quality includes first of all the notion of effectiveness.

According to MARMUSE «the effectiveness constitutes the key criterion of the reflected performance of the company in theory whereas in practice it is a credible indicator insofar as the objectives are defined in a voluntary way. »[8]

According to BOUQUIN «efficiency is the fact of achieving the objectives and purpose to follow»[9]. So we can define the performance as the degree of

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[7] MISHELE B and CHRISTIAN B, « Guide sur les indicateurs », Press of the University of Quebec, February 2003, PP: 12-13

[8] MARMUSE Christian, « performance », encyclopédie de gestion, 2rd Edition, Economica Edition Paris, 1997, P : 118

[9] BOUQUIN Henri, « Le contrôle de gestion » ,8th Edition, university press of France, Paris ; 2008; P : 75

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achievement of objectives, and we consider that an activity is effective if the results obtained are identical to the objectives.

Indeed, VOYER[10] proposes the following ratio to calculate the objectives set:

Effectiveness = Objective Achieved/Objective Set

Therefore, effectiveness is the achievement of an action or an objective at its scheduled time.

b-Efficiency

The quality isintegrated into the notion of efficiency. According to BOUQUIN, «efficiency is the fact of maximizing the quantity of products or services obtained from a given quantity of resources. »[11]

Efficiency is therefore the ratio between the resources used and the results achieved, or the achievement of expected objectives at the lowest cost. And to measure efficiency, VOYER[12], proposes the following ratio:

Efficiency = Results Achieved/Resources Used

c-The quality of information

The concept of quality is also considered a criterion for assessing financial performance, according to DEMING «quality isthe only factor that can affect the long-term performance of the company. »[13]

Thus we can say that the concept of quality is measurable and allows the company to be successful. We can also define the performance according to the standard ISO 9000: 2005 as «the ability of a set of intrinsic characteristics to meet requirements. »[14]

d-The economy of resources

The economy of resources consists in the company to acquire the necessary means to ensure their activity at the least cost. According to VOYER, the economy is «the acquisition of financial, human and material resources appropriate to the quality and quantity at the time, place and lowest cost. »[15]

3- The objective of the evaluation of the quality of the AIS

The accounting information system is an internal control system that ensures transparency and traceability in the company. The objectives of the evaluation of an information system include:

a- Safeguarding the assets

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[10]VOYER Pierre, op.cit, P : 113

[11]BOUQUIN Henri, op.cit , p75

[12] VOYER P ,Ibid; p110

[13] DEMING W E ; « Hors de la crise » ; 3rd Edition ; Edition Economica paris ; paris ; 2002 ; p19-20

[14] Standard NF EN ISO 9000 ; « Systèmes de management de la qualité » ; AFNOR ; 2005

[15] VOYER P, Op.cit, p110-113

According to RENARD «a good system of internal control must aim to preserve the assets of the company. »[16]
The objective of the implementation of an information system is to ensure a good management and protection of these assets.

b-Ensuring the quality of information

According to COLLINS andVALIN, «the quality of information can only be ensured by regular controls. »[17]

Therefore, the main objective of setting up an information system is to ensure the production of quality information (relevant, reliable, accurate, and on time) in order to allow the manager to act effectively (make the best decisions and on time).

c-Promote performance improvement

The information system must allow the company to achieve its objectives in terms of effectiveness and efficiency, that is to say that the information system must be a tool that ensures the performance of the company by achieving these objectives and at lower cost.

d-Ensuring the application of management instructions

The organization of the company must be adapted to its management style. The system of information of the company must necessarily be bound and made on the basis of strategy of the company.
According to COLLINS and VALIN «decisions must be in accordance with the policy of the management; plans, policies, strategies and procedures must be respected»[18].

SECOND CHAPTER: small and medium-sized enterprises

This chapter will be devoted to the definition of the concept of SMEs, the latter is subdivided into two parts the first part deals with the definition of SMEs and the second part is devoted to determine the characteristics of SMEs.

Secondly: The characteristics the Algerian SMEs

Are considered as a major actor of the economic performance of the country, they have characteristics, which are not homogeneous and vary from one sector of activity to another, and we can say that, the SMEs in Algeria are distinguished, by the following characteristics[19]:

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[16] RENARD Jacques, « Théorie et pratique de l'audit interne », 7th Edition, Organization Editions, Paris, P : 145.

[17] COLLINS Lionel and VALIN Gérard, « Audit et contrôle interne », Organization Editions, Paris, 1992, P : 41.

[18] COLLINS Lionel and VALIN Gérard, op.cit, P : 43.

[19] K.SI LEKHAL ; «Les PME en Algérie: Etat des lieux; contraintes et perspectives»; Algerian business performance review; vol N°04 ; 2013; p29-49.

-A financial structure often fragile and the predominance of the familybusinesses;

-A relative concentration in the sectors of the production of consumer goods and services;

-Preponderance of micro-enterprises (96.15% of SMEs in Algeria (2009) belong to the category of VSEs with less than 10 employees);

-Competence and professional qualification of the leaders of SMEs are often not justified (weak managerial capacity);

-Lack of technical supervision;

-Weakness of the technological accumulation;

-Quasi-absence of innovation and lack of inventiveness;

-Weakness of the subcontracting activity;

-Lack of reliable, relevant and updated information;

-High structural flexibility and lack of specialization.

THE SECOND TOPIC: The determinants of the quality of the AIS.

The concept of performance in its constitution is based on several pillars. Structural contingency factors (of an organizational nature or objective approach) and behavioral contingency factors (linked to the profile of the accounting actors or subjective approach).

FIRST CHAPTER: Structural and Behavioral contingency factors
Firstly: Structural contingency factors

Structural contingency factors are a set of factors related to the structure of the company that influence the accounting information system. According to MENTZBERG and al the structural contingency factors are:

1-The age of the company

The age of the company constitutes a basic factor that influences the quality of the accounting information system.According to HOLMES and al «the acquisition and / or repair of a relatively detailed level of accounting information decreases when the age of the company increases and more precisely, that small and medium-sized companies aged less than five years have more detailed information systems than small and medium-sized companies, aged more than ten years».[20]

Therefore, the age of the company is a variable that determines the performance of the accounting information system, i.e. the older the companyis, the lower isthe quality of the information system.

2-The size of the company

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[20]HOLMES SCOOT and NICHOLLS Des, « Modelling the accounting information requirement of smallbusiness », Accounting and business research, vol 19, N°74, April 1989, P : 143.

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The size of the company is a determining variable in the performance of the accounting information system, because the larger the companyis, the greater isthe complexity of the accounting information system.

According to DOGOBERT N[21], the quality of the accounting information system depends on the size of the company.

3-The environment

The company lives in an environment (external or internal), where it operates and evolves. This environment knows continuous evolution and rapid changes; facing the uncertainty and the evolution of the latter, the company must always put in place an accounting of the organization.

4- The level of management information

The information and information system that adapt to different changes in order to meet the different needs of communication technologies arefactors of performance of the accounting information system, because the use of the latter allows to ensure an effective and efficient processing of information as it allows access to information quickly and at the right time to take a better decision and time.

The development of information tools and management software is a variable that influences the accounting information system.

Secondly: Behavioral contingency factors

Behavioral contingency factors are a set of factors related to the behavior of the company's managers that influence the accounting information system.

1-The training and purpose of the manager

DOGOBERT[22]emphasized the importance of the manager's profile by analyzing the relationship between accounting practices and certain characteristics of managers of small and medium-sized companies, such as the type of training and experience of the managers.

The same author emphasizes that the small and medium sized companies looking to improve their AIS have well trained managers who strive to achieve growth goals.

According to KAIS LASSOUED and al, several authors have studied the impact of the level of training of managers on the degree of use of accounting data (MARTEL et al; 1989, HOLMES et al; 1991, CHAPELLIER 1994, LAVIGNE 1999)

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[21]DOGOBERT N, « Analyse des déterminants du SIC des PME tchadiennes », Journal of Management Sciences N°224-225, March-June, 2007, PP : 49-57.

[22]DOGOBERT N, « Analyse des déterminants du SIC des PME tchadiennes », Journal of Management Sciences N°224-225, mach-june, 2007, PP : 49-57.

2-The experience of managers

According to KAIS and al[23], many authors note that the degree of use of accounting data increases with the experience of managers. Another empirical study shows that the experience of managers is not related to the accounting information system.

3-The age of managers

According to BEGON and LACOMBE from KAIS and Al, «the degree of use of accounting information system decreases as the age of managers increases. »[24]

4-The training of the internal accountant

According to LACOMBE-SABOLY fromKAISandal,«the lack of training of the company's salaried accountants can contribute to the underproduction of relevant information for decision-making and to the under-use of accounting as a management tool.»[25]

5-The mission of the internal accountant

According to CHAPELLIER from al of KAIS and al, «there is a relationship between the mission of the internal accountant and the accounting practices. He notes that the link is more important when the salaried accountant is a management controller. »[26]

SECOND CHAPTER: Research Methodology

Our survey is carried out by a questionnaire; this survey iscarried on 45 Algerian SME's which belong to different sectors of activity.

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

Table N°01: Reliability statistics

Alpha de cronbach	Number of elements
0,836	19

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 19 items is equal to 0.836, which means that the questionnaire is reliable.

Firstly: Descriptive analysis of the research

[23]KAIS Lassoued and Al, « les déterminants des systèmes d'information comptables dans les PME : une recherche empirique dans le contexte tunisien, 2006, P : 12, https://halshs.archives-ouvertes.fr/halshs-00581065/document, Viewed on:18-06-2018.

[24] KAIS Lassoued and Al, op.cit, P : 12.

[25] KAIS Lassoudi and Al, Ibid, P : 12.

[26] KAIS L and Al, Ibid, P : 12.

The following table presents the characteristics of the sample data:

1-Characteristics of the sample companies

Table N°02: Characteristics of the sample companies

Sector of activity	Number of companies	%
SERVICE	3	6,66
AGRIFOOD	5	11,11
INDUSTRIAL	22	48,89
BPHW	15	33,33
TOTAL	**45**	**100**
Number of employees	**Number of companies**	
1-10	23	51,11
11-20	9	20,00
21-30	7	15,55
31 and more	6	13,33
TOTAL	**45**	**100**
Degree of computerization	**Number of companies**	
Limited	8	17,78
Large	37	82,22
TOTAL	**45**	**100**
Company age	**Number of company**	
0-5	10	22,22
6-10	11	24,44
11-25	17	37,78
25 and more	7	15,55
TOTAL	**45**	**100**

Source: Established on the basis of analyzes by SPSS software

Regarding SMEs, 48.89% are in the industrial sector, 33.33% in the building and public and hydraulic works sector, 11.11% in the food industry and only 6.66% in the service sector.

51.11% of SMEs have 1-5 employees, 20% have 11 to 20, 15.55% have between 21 and 30 and 13.33% have 31 employees and more.

A large computerization of the system for 82.22% against 17.78% of SMEs the degree of computerization of its system is limited.

37, 78% of SMEs have an age between 11 to 25 years, 24.44 have an age between 6 and 10 years, 22.22% have an age between 0 to 5 years, 15.55% have an age over 25 years.

2-characteristics of the managers of the sample companies

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Table N°03: characteristics of the managers of the sample companies

Age of the leaders	Number of companies	%
25-34	13	28,88
35-44	12	26,66
45-54	16	35,55
55 and over	4	8,89
TOTAL	**45**	**100**
Level of study	**Number of companies**	
Primary	4	8,89
Secondary	11	24,44
Superior	30	66,66
TOTAL	**45**	**100**
Type of training	**Number of companies**	
Non-manager	11	24,44
Manager	34	75,56
TOTAL	**45**	**100**
Executive experience	**Number of companies**	
1-5	4	8,89
6-10	7	15,55
11 and over	34	75,55
TOTAL	**45**	**100**
Training of the internal accountant	**Number of companies**	
Baccalaureate	3	6,66
BAC+2	7	15,55
BAC+3	17	37,78
BAC+3	18	40,00
TOTAL	**45**	**100**
The mission of the internal accountant	**Number of companies**	
Accounting assistant	16	35,56
Accountant	15	33,33
Management control	14	31,11
TOTAL	**45**	**100**

Source: Established on the basis of analyzes by SPSS software

Concerning the managers, 35.55% have an age between 45 and 54 years8.88%,havebetween 25 and 35 years, 26.66% between 35 and 44 and 8.89% have more than 55.

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66% of the respondershave a highereducation level and 24.44% have a secondary level and only 8.89% have a primaryeducation level.75.55% of themare managers and 24.44% non-managers.

75.55% have an experience of 11 years and more, 15.55%have between 6 and 10 years and only 8.89% between 1 and 5 years.

For the internal accountants, 40% have a BAC+3 and more, 37.78% have a BAC+3, 15.55% have a BAC+2 and only 6.66% have a baccalaureate.

Of these responders, 35.56% are accounting assistants, 33.33% are accountants and 31.11% are management controllers.

Secondly: Analysis and discussion of the research results

In order to answer our research question we used the chi-square test to examine the relationship between the two independent variables (structural and behavioral contingency factors) and the dependent variable (AIS quality).

Our investigation moves from the data collection phase to the analysis and discussion of the results found. In order to find an answer to our problem, we used SPSS and EXCEL as statistical analysis tools.

1-the implication of structural contingency factors on the quality of AIS

Table N°04: The relationship between the sector of activity and the quality of the AIS

	Value	Ddl	Approx.Sig (bilateral)
Pearson's chi-square	15,176	9	0,086
N of valid observation	45		

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

The result of the test indicates independence between the two variables with an asymptotic significance greater than 0.05. We therefore conclude that: the company's sector of activity does not influence the quality of the AIS. This leads us to reject the hypothesis H11.

b- The implication of many of the employees on the quality of the AIS

Table N°05: The relationship between the number of employees and the quality of the AIS

	Value	Ddl	Approx.Sig (bilateral)
Pearson's chi-square	11,176	12	0,514
N of valid observation	45		

Source: Established on the basis of analyzes by SPSS software

The result of the test indicates an independence between the two variables with an asymptotic significance higher than 0.05. We conclude therefore that: the number of employees in the company does not impact the quality of the AIS. This leads us to reject the hypothesis H12.

c- The implication of the degree of computerization on the quality of the AIS

Table N°06: The relationship between the degree of computerization and the quality of the AIS

	Value	Ddl	Approx.Sig (bilateral)
Pearson's chi-square	18,319	3	0,000
N of valid observation	45		

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

The result of the test indicates an independence between the two variables with the asymptotic significance lower than 0, 05. One concludes thus that: the degree of computerization of the system in the company impactsthe quality of the AIS. This leads us to accept the hypothesis H13.

d- The involvement of corporate age on the quality of the AIS

Table N °07: the relationship between corporate age and the quality of the AIS

	Value	Ddl	Approx.Sig (bilateral)
Pearson's chi-square	11,333	9	0,254
N of valid observation	45		

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

The result of the test indicates independence between the two variables with an asymptotic significance greater than 0.05. We therefore conclude that: the age of the company does not affect the quality of the AIS. This leads us to reject the hypothesis H14.

2-The implication of behavioral contingency factors on the quality of the AIS

a- The implication of the age of the managers on the quality of the AIS

Table N°08: the relationship between the age of managers and the quality of the AIS

	Value	Ddl	Approx.Sig (bilateral)
Pearson's chi-square	8,628	9	0,472
N of valid observation	45		

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

The result of the test indicates independence between the two variables with an asymptotic significance greater than 0.05. We therefore conclude that: the age of the managers does not affect the quality of the AIS. This leads us to reject the hypothesis H21.

b- The implication of the level of education of the managers on the quality of the AIS

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Table N°09: the relationship between the level of education of the managers and the quality of the AIS

	Value	Ddl	Approx.Sig (bilateral)
Pearson's chi-square	6,418	9	0,697
N of valid observation	45		

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

The result of the test indicates independence between the two variables with an asymptotic significance greater than 0.05. We therefore conclude that: the level of education of the managers does not influence the quality of the AIS. This leads us to reject the hypothesis H22.

c- The implication of the type of training of the managers on the quality of the AIS

Table N°10: the relationship between the type of training of the managers and the quality of the AIS

	Value	Ddl	Approx.Sig (bilateral)
Pearson's chi-square	6,232	6	0,398
N of valid observation	45		

Source: Established on the basis of analyzes by SPSS software

The result of the test indicates independence between the two variables with an asymptotic significance greater than 0.05. We therefore conclude that: the type of training of managers does not influence the quality of the AIS. This leads us to reject the hypothesis H23.

d- The implication of the experience of the managers on the quality of the AIS

Table N°11: the relationship between theexperience of the managersand the quality of the AIS

	Value	Ddl	Approx.Sig (bilateral)
Pearson's chi-square	13,450	4	0,009
N of valid observation	45		

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

The result of the test indicates an independence between the two variables with the asymptotic significance lower than 0.05. We conclude therefore that: the experience of the leaders influencesthe quality of the AIC. This leads us to accept the hypothesis H24.

e- The implication of the training of the internal accountant on the quality of the AIS

Table N°12: the relationship between the training of the internal accountantand the quality of the AIS

	Value	Ddl	Approx.Sig (bilateral)
Pearson's chi-square	10,441	9	0,316
N of valid observation	45		

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

The result of the test indicates independence between the two variables with an asymptotic significance greater than 0.05. We therefore conclude that: the type of training of managers does not influence the quality of the CIS. This leads us to reject the hypothesis H25.

f- The implication of the mission of the internal accountant on the quality of the AIS

Table N°13: the relationship between the mission of the internal accountant and the quality of the AIS

	Value	Ddl	Approx.Sig (bilateral)
Pearson's chi-square	7,939	8	0,439
N of valid observation	45		

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

The result of the test indicates independence between the two variables with an asymptotic significance greater than 0.05. We therefore conclude that: the mission of the internal accountant does not influence the quality of the AIS. This leads us to reject the hypothesis H26.

Conclusion:

The objective of this research work is to identify the determinants of the quality of the accounting information system of the Algerians SMEs, more particularly;to analyze the impact of structural and behavioral contingency factors on the quality of the accounting information system of Algerian SMEs.

The results obtained indicate that the structural contingency factors, such as (the sector of activity, the number of employees and the age of company) do not influence the quality of the accounting information system, except for the degree of computerization which determines and influences the latter.

Concerning the behavioral contingency invoices, and after the analysis of the obtained results, we notice that, the behavioral contingency factors, such as (the age of the leaders, the level of the leaders, the type of formation, the formation of the internal accountant and the mission of the internal accountant) do not have an influence on the quality of the AIS, except for the experience of the managers which determines and influences the quality of the accounting information system of Algerians SMEs.

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