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The impact of applying artificial intelligence on the quality of the accounting and auditing profession: A case study of Algeria

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***Abstract*---**This study aims to know the impact of applying artificial intelligence on the quality of the accounting and auditing profession, through the use of a case study method based on induction by studying the opinions of a group of professionals and academics in the field of accounting for the purpose of generalizing the results to the sample belonging to the study population. The most important finding in this study is that there is a positive relationship and impact of applying artificial intelligence on the quality of the accounting and auditing profession in Algeria, and this is through providing highly accurate results in a timely manner.

***Keywords*---**Artificial intelligence, accounting, auditing, financial accounting system.

Introduction

The international business environment has witnessed tremendous developments in the field of technology and its uses and applications. Among the most significant applications is artificial intelligence, which has become an integral part of our lives, from phones to computers to smart devices and even robots. These smart applications are branching out and multiplying in ways that are almost impossible to grasp, and they are entering almost every profession, including accounting and auditing. In light of recent developments and the adoption of technological innovations to keep up with current developments and meet their requirements, there is no way for accounting and auditing professionals to avoid using these applications, which can contribute to the development of the profession and facilitate its practice.

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Study Problem:
The following problem can be posed: What is the impact of applying artificial intelligence on the quality of the accounting and auditing profession in Algeria?

Sub-questions:
Based on the main question, the following sub-questions can be posed:

- What is the importance of using artificial intelligence?
- What is the current state of the accounting and auditing profession in Algeria?
- Does the application of artificial intelligence affect the quality of the accounting and auditing profession in Algeria?

Study Hypotheses:
To answer the study problem, the following hypotheses were formulated:

- There is a statistically significant effect at the $\alpha \leq 0.05$ level of significance of using artificial intelligence in economic institutions in Algeria on the quality of the accounting and auditing profession.

Study Objectives:
This study aims to achieve the following objectives:

- To identify the applications of artificial intelligence and their importance in economic institutions in Algeria.
- To understand the accounting and auditing profession in Algeria.

Study Importance:
The importance of the study can be highlighted in the following points:

- The importance of using artificial intelligence applications in preparing and presenting financial statements in a credible manner that reflects the reality of the economic institution.
- The increasing reliance of economic institutions worldwide on artificial intelligence technologies, leading to greater transparency and increased trust among decision-makers.

Study Methodology:
To answer the question posed in the problem statement and achieve the research objectives, the **descriptive-analytical methodology** was used for the theoretical sections by gathering information related to the study topic. For the practical section, a **case study approach** based on induction was applied by studying the opinions of a group of professionals and academics in the fields of accounting and auditing, aiming to generalize the results to the sample representing the study community.

Previous Studies:

Jihan Adel Amirham, 2022, titled "The Impact of Using Artificial Intelligence Applications on the Future of the Accounting and Auditing Profession in Egypt," aimed to identify the conceptual framework for artificial intelligence systems and then determine the impact of using artificial intelligence on the future of the accounting and auditing profession by addressing the following problem: **Do**

artificial intelligence applications affect the future of the accounting and auditing profession? The study concluded that there is a relationship between using artificial intelligence applications and the future of the accounting and auditing profession, which was indicated by a significance level of less than 0.05.

1. Artificial Intelligence

Artificial intelligence emerged as a result of developments in the modern technological environment, and applying its techniques has become essential to keep up with global developments in all fields.

1.1. Definition of Artificial Intelligence

Here is the definition, importance, and characteristics of artificial intelligence:

- **Definition of Artificial Intelligence**: Artificial intelligence is defined as "a set of programs that add to the computer the ability to simulate human intelligence and human capabilities, enabling it to perform human tasks that require understanding, thinking, interpretation, movement, and the performance of various life skills" (Assiri, Al-Hanawi, Al-Biddee, Al-Sweid, and Al-Mazni, 2023, p. 470).

It is also defined as the development of advanced and more complex systems capable of exceeding human abilities in various ways (Poola, 2017).

A. Artificial Intelligence Definition:

Artificial intelligence is defined as a computer program capable of making balanced decisions based on the current context. The overall result of using this system is high operational capability and the ability to handle large quantities of data and information (Issa, Ting, & Miklos A., 2016).From the previous definitions, it can be said that artificial intelligence aims to enable machines to process information, solve problems, and perform multiple tasks simultaneously in a way that closely resembles human methods. It seeks a better understanding of human intelligence by simulating the human brain and nervous system to recognize objects.

B. Importance of Artificial Intelligence:

According to Alhelou & Rashwan (2020, pp. 100-101), the importance of artificial intelligence is reflected in the following:

- Helping maintain business continuity relentlessly through supercomputers and worldwide networks.
- Assisting in performing daily tasks through available applications, with artificial intelligence providing numerous applications.
- Using artificial intelligence to provide accounting services, such as bank transfers and financial payments.
- Artificial intelligence can be used to respond to customer inquiries, receive complaints, analyze their documents, and achieve desired results.
- It can be used to track customers and analyze their trends and purchases.
- With artificial intelligence, time-consuming tasks are replaced by time-saving operations, such as reviewing thousands of contracts and extracting information from them with greater accuracy than humans in just minutes.
- It helps in data analysis and predictions with a high level of accuracy.

C. Characteristics of Artificial Intelligence:
Artificial intelligence has several characteristics, including (Al-Azzam & Al-Dhafra, 2023, p. 10):

- The ability to think, perceive, and solve presented problems.
- The ability to acquire knowledge and apply it.
- The ability to learn and understand from previous experiences and knowledge.
- The ability to use trial and error to explore different matters.
- The ability to respond quickly to new situations and conditions.
- The ability to handle complex and challenging cases.
- The ability to provide information for decision-making.

1.2. Dimensions of Artificial Intelligence:
Artificial intelligence includes several dimensions, which are outlined as follows:

- **Expert Systems**: These are among the most important dimensions of artificial intelligence, where the system uses a database that stores a set of experiences, including training, rules, concepts, facts, relationships, and professional practices, to be used in decision-making (Shervan, 2013, p. 45).
- **Machine Learning**: This is a set of programming techniques that allow machines to adapt their behavior to the environment without human intervention or with minimal human involvement. Technically, it is defined as the design of algorithms capable of making decisions independently, without prior programming (Al-Jaber, 2020, p. 26).
- **Neural Networks**: This is a method in artificial intelligence where computers learn to process data in a way inspired by the human brain. It relies on distributed knowledge systems across a package of systems and software working through a large number of processors in parallel processing. There are many technical applications of artificial neural networks in accounting and auditing that have proven their effectiveness and high capability in completing tasks on time (Paule-Vianez, Gutiérrez-Fernández, & Luis Coca-Pérez, 2020, p. 73).
- **Algorithms**: These are sets of instructions repeated to solve a problem. They help create solutions for specific issues using methods compatible with their environment, programmed in a way that mirrors how humans solve problems (Al-Dawood, 2021, p. 57).
- **Intelligent Agents**: An intelligent agent system operates based on sensors that feed information to the system from the external world, which then decides whether it should act according to the situation or not (Jama'i, 2023, p. 46).
- **Robots**: Robots are defined as mechanical machines capable of performing programmed tasks with direct human control or through computer programs. They include sensors, control systems, power supply units, and motion systems, all working together to perform a specific task (Al-Dalameh, 2019, p. 91).

2. The Accounting and Auditing Profession in Algeria:

In line with the global developments in accounting, Algeria has implemented a series of accounting reforms, resulting in the creation of the Financial Accounting System (SCF). This required the reform of the accounting and auditing profession in Algeria through the issuance of Law 10/01 and subsequent executive decrees and decisions, as these are integrated fields.

2.1. The Financial Accounting System in Algeria

- **Definition of the Financial Accounting System**:

The Financial Accounting System is defined by Law 07-11 dated November 25, 2007, in which Article 03 states:"Financial accounting is a system for organizing financial information, which allows for storing basic numerical data, classifying it, evaluating it, recording it, and presenting financial statements that accurately reflect the financial status, assets, effectiveness, and cash position of the entity at the end of the financial year" (Law No. 07-11, 2007).

- **Scope of Application of the Financial Accounting System**:

According to Law 07-11, dated November 25, 2007, Article 04 states: "The following entities are required to maintain financial accounting:

  - Companies subject to commercial law.
  - Cooperatives.
  - Individuals or legal entities that produce goods or services (both commercial and non-commercial) if they engage in economic activities based on repeated operations.
  - Any individuals or legal entities subject to this by a legal or regulatory text."

Article 05 of Law 07/11 states:
"Small entities whose turnover, number of employees, and activities do not exceed the specified limits may maintain simplified financial accounting."

- **Assumptions and Principles of the Financial Accounting System**:

These are outlined as follows (Ben Harkou, "Accounting Organization in Algeria and Challenges of Implementing the Financial Accounting System," 2015, pp. 39-40).

Assumptions of the Financial Accounting System:

The financial accounting system relies on two main assumptions:

- **Accrual Accounting (Commitment)**: Accounting transactions are recorded when they occur and during their relevant periods.
- **Going Concern**: Financial statements are prepared under the assumption that the entity will continue its operations unless there are extreme circumstances suggesting otherwise.

Accounting Principles According to the Financial Accounting System:

The financial accounting system has established a set of accounting principles, which include:

- Independence of periods.
- Economic entity principle.
- Monetary unit principle.

- Materiality principle.
- Consistency of accounting methods.
- Prudence principle.
- Non-adjustment of the opening balance sheet.
- No offsetting principle.
- Substance over form principle.
- Historical cost principle.
- True and fair view principle.

2.2. Auditing in Algeria

The auditing profession in Algeria has been organized through the issuance of standards aimed at auditing financial statements in all forms to ensure high-quality outputs.

A. Definition of Accounting Auditing:

According to the American Accounting Association, auditing is a systematic and organized review process for gathering evidence and facts in an objective manner concerning the results of economic activities and events. The goal is to determine the extent to which these results align with the established standards and to report the findings to relevant parties.

In Algeria, the requirement for accounting auditing was introduced in Article 40 of Law 01/88, which states that every institution must establish an audit department to improve, organize, and strengthen its internal structures. Algerian institutions were governed by French laws until 1975, and by the early 1980s, Algerian institutions began implementing auditing processes along with a strict internal control system. From 2000 onwards, state-funded associations have been required to have their accounts audited by auditors (Aukil & Saidi, 2018, pp. 205-207).

B. Algerian Auditing Standards:

The Ministry of Finance, through the National Accounting Council (CNC), issued three decrees containing Algerian auditing standards. Algeria adopted 12 national auditing standards, listed as follows:

- **Decree No. 002** containing the first four Algerian auditing standards (Decree No. 002, 2016, pp. 05-29):
  - Algerian Auditing Standard 210: "Agreement on Auditing Assignment Terms"
  - Algerian Auditing Standard 505: "External Confirmations"
  - Algerian Auditing Standard 560: "Events After the Closing of Accounts and Subsequent Events"
  - Algerian Auditing Standard 580: "Written Representations"
- **Decree No. 150** containing the next four Algerian auditing standards (Decree No. 150, 2016, pp. 07-51):
  - Algerian Auditing Standard 500: "Convincing Evidence"
  - Algerian Auditing Standard 300: "Financial Statement Audit Planning"
  - Algerian Auditing Standard 510: "Initial Auditing Tasks - Opening Balances"
  - Algerian Auditing Standard 700: "Forming an Opinion and Audit Report for Financial Statements"

- **Decree No. 23** containing the last four Algerian auditing standards (Decree No. 23, 2017, pp. 06-28):
  - Algerian Auditing Standard 520: "Analytical Procedures"
  - Algerian Auditing Standard 570: "Going Concern"
  - Algerian Auditing Standard 610: "Use of Internal Auditors' Work"
  - Algerian Auditing Standard 620: "Use of Experts' Work Appointed by the Auditor"

2.3. Regulatory Bodies for the Accounting and Auditing Profession in Algeria
The restructuring of professional regulations for accounting is represented by the following bodies:

A. National Accounting Council
The National Accounting Council was established and its advisory nature was defined by Executive Decree No. 96-318 dated September 25, 1996. Its competences and operational rules were also outlined. It is an advisory body with a ministerial character responsible for coordinating and summarizing research in the field of accounting standards and related applications (Executive Decree 96-318, 1996, p. 18). According to Article 5 of Law 10-01, five equal-member committees are established within the National Accounting Council, as follows (Law 11-24, 2011, pp. 6-7):

1. Committee for the Evaluation of Accounting Practices and Professional Care
2. Accreditation Committee
3. Training Committee
4. Discipline and Control Committee
5. Quality Monitoring Committee

B. National Register of Certified Accountants
The responsibilities and operating rules of this register are defined by Executive Decree No. 11-25 dated January 27, 2011. Its key tasks are outlined as follows (Executive Decree 11-27, 2011).

C. National Chamber of Auditors
The National Chamber of Auditors is formed according to Executive Decree No. 11-26 dated January 27, 2011, and its key tasks are outlined as follows (Executive Decree 11-27, 2011).

D. National Organization of Chartered Accountants
The National Organization of Chartered Accountants is established under Executive Decree No. 11-27 dated January 27, 2011, which renews its responsibilities and operating rules. Its main tasks include the following (Executive Decree 11-27, 2011).

3. Field Study
This section addresses the study's population, sample, data collection tool, hypothesis testing, and discussion of results.

3.1. Study Population and Sample

The study population consists of professionals involved in accounting and auditing, such as (company accountants, certified accountants, auditors, accounting experts), along with academics (university professors in the fields of accounting and auditing). A sample from this population was targeted, and 120 questionnaires were distributed, with 35 responses received, as shown in the following table:

Table 1: Study Sample

No.	Sample	Number of Distributed Questionnaires	Sample Size
01	35	120	35

Source: Prepared by the researchers.

3.2. Data Collection Tool

To collect the study's data and test the hypothesis, a questionnaire was designed according to the study's requirements. The questionnaire was reviewed by experts, some of whom added items and others who removed them. Eventually, the questionnaire consisted of 10 items. The first five items relate to demographic characteristics, while the remaining items are divided into two sections. The first section contains five items related to artificial intelligence in economic institutions, and the second section focuses on accounting and auditing in economic institutions, with five items. All elements were measured using a five-point Likert scale ranging from (1) strongly disagree to (5) strongly agree.

3.3. Study Model

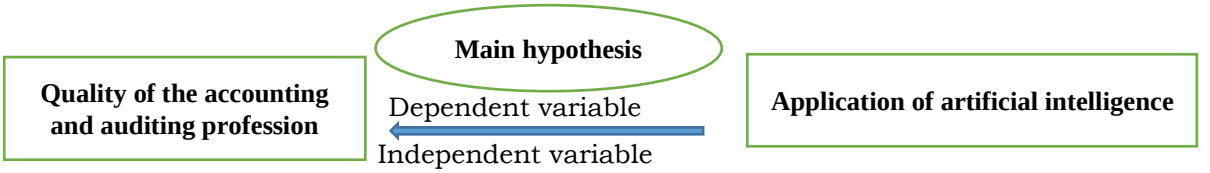

Figure 1: Study Model
Source: Prepared by the researchers

Figure 1 represents both the dependent and independent variables due to the nature of the study. The dependent variable is the accounting and auditing profession in Algeria, and statements were made to study the reality of the accounting and auditing profession among professionals and university professors in the field. As for the application of artificial intelligence in economic institutions, statements were formulated to assess the effectiveness of its application in economic institutions.

3.4. Emographic Information

The study sample has several characteristics that are expected to significantly influence the study outcomes, including gender, age, education level, profession,

and experience. The table below shows the frequencies of the demographic elements.

Table 02: Demographic Characteristics of Respondents

Characteristics	Frequencies	Percentage	Characteristics	Frequencies	Percentage
Gender			**Profession**		
Male	24	68.6%	Accountant in a Company	13	37.1%
Female	11	31.4%	Certified Accountant	9	25.7%
Total	35	100%	Auditor	6	17.1%
			Accounting Expert	3	8.6%
Age			University Professor	4	8.8%
25-29 years	17	48.6%	Total	35	100%
30-39 years	8	22.9%			
40-49 years	8	14.3%	**Experience**		
Over 50 years	5	14.3%	1-4 years	20	57.1%
Education Level			5-9 years	3	8.3%
Technical Degree	0	0%	10-14 years	4	11.4%
Bachelor's Degree	4	11.4%	15 years	8	22.8%
Master's Degree	13	37.1%	Total	35	100%
Master's Degree	10	28.6%			
Doctorate	8	22.9%			
Total	35	100%			

Source: Output from (SPSS VER 26)

As shown in the table above, most of the respondents are male, accounting for 68.6%. In terms of age, the majority fall into the 25-29 age group, which accounts for 48.6%. As for their education level, most hold a Master's degree, accounting for 37.1%. In terms of profession, the majority are accountants, making up 37.1%. Regarding experience, most have less than 5 years of experience, accounting for 57.1%.

3.5. Results of the Study and Discussion

Before conducting the hypothesis test, it was necessary to perform validity tests on the study tool through internal consistency, construct validity tests, and reliability testing.

A. Internal Consistency Validity Test:
The internal consistency of the questionnaire was tested by calculating the Pearson correlation coefficient between the scores of each item in the subscales and the total score of the subscale to which the item belongs. The following table shows the correlation coefficients between each item of the first subscale and the total score of the subscale.

Table 03: Correlation Coefficients between the Score of Each Item and the Total Score of the Subscale It Belongs To

First Subscale	**Item**	**1**	**2**	**3**	**4**	**5**
Correlation		0.511**	0.511**	0.430**	0.343**	0.439**
Second Subscale	**Item**	**1**	**2**	**3**	**4**	**5**
Correlation		0.639**	0.592**	0.514**	0.793**	0.346**

Significant at the 0.01 level
Source: SPSS Output (VER 26)

It is clear from Table 03 that the correlation coefficients between the scores of each item in the subscales and the total score of the subscale range for the first subscale from 0.343 to 0.511, while for the second subscale, they range from 0.587 to 0.793. The results show that all the correlation coefficients are statistically significant at the 0.01 level, indicating that all the items within the subscales have internal consistency validity, thus confirming the internal consistency validity of the study tool (the questionnaire).

B. Construct Validity Test:
The construct validity of the questionnaire was verified by calculating the correlation coefficient between the total score of each subscale and the total score of the section to which the subscale belongs, as shown in the following table:

Table 04: Correlation Coefficients Between the Total Score of Each Subscale and the Total Score of the Questionnaire

Total Score of the Questionnaire	**Subscale**	**First Subscale**	**Second Subscale**
Correlation Coefficient		0.835**	0.825**

Significant at the 0.01 level
Source: SPSS Output (VER 26)

From Table 04, we observe that all the subscales of the questionnaire possess construct validity, as the correlation coefficients range from 0.825 to 0.835, which are statistically significant at the 0.01 level. Therefore, we conclude that all the subscales of the questionnaire exhibit construct validity.

C. Reliability Test:

To measure reliability, the Cronbach's Alpha coefficient was used. The reliability of the study tool was verified by calculating the Cronbach's Alpha coefficient, and the following table shows the reliability of the study tool:

Table 05: Reliability Coefficients for the Study Tool Subscales Using Cronbach's Alpha Coefficient

Subscale	Number of Items	Sample Size	Cronbach's Alpha Coefficient	Status
Artificial Intelligence in Economic Institutions	5	35	0.787	Good
Quality of the Accounting and Auditing Profession in Algeria	5	35	0.731	Good
Total	10	35	0.807	Very Good

Source: SPSS Output (VER 26)

From Table 05, we observe that all the subscales of the study's questionnaire have good reliability, ranging from good to very good based on the Cronbach's Alpha coefficient. The lowest value for the reliability coefficient is 0.731, which is considered good for all items of the subscale on Artificial Intelligence in Economic Institutions. The highest value is 0.787, which is good for all items of the subscale on the Accounting and Auditing Profession in Algeria. Additionally, the overall reliability coefficient for the study tool (the questionnaire) is 0.807, which is considered very good, indicating high reliability for the results that may be produced by the study tool when applied. Based on the above, we conclude that the study tool (the questionnaire) demonstrates both validity and reliability.

C. Descriptive Statistics

Table 06: Shows the Minimum and Maximum Values, Arithmetic Means, Standard Deviations, and Response Scores for the Subscales

Subscales	Minimum Value	Maximum Value	Arithmetic Mean	Standard Deviation	Response Score
Artificial Intelligence in Economic Institutions	2.17	4.83	3.652	0.56705	Agree
Accounting and Auditing Profession in Algeria	1.38	4.75	3.552	0.70821	Agree

Source: SPSS Output (VER 26)

It is evident from Table 06 that the means of responses for the subscales ranged from Strongly Disagree (1) to Strongly Agree (5), with arithmetic means for the subscales ranging between 4.007 and 3.1053, and standard deviations ranging between 0.70821 and 0.56705. Additionally, Table 06 shows that the response scores for the subscales related to Artificial Intelligence in Economic Institutions ranged from Agree.

Table 07: Shows Frequencies, Arithmetic Means, and Standard Deviations for Artificial Intelligence in Economic Institutions

Statements	Strongly Agree	Agree	Neutral	Disagree	Strongly Disagree	Arithmetic Mean	Standard Deviation	Response Score
AI systems help perform activities quickly, saving time and effort.	12	21	1	1	/	4.257	0.6572	Strongly Agree
AI systems provide highly accurate results.	10	14	7	4	/	3.857	0.9744	Agree
AI systems help understand and analyze the accounting audit environment.	10	18	3	2	2	3.914	1.0674	Agree
AI systems can understand inputs and convert them to outputs that meet user needs efficiently.	7	20	5	3	/	3.885	0.8321	Agree
AI contributes to transparency in transactions within and outside the institution.	14	11	6	3	1	3.971	1.097	Agree

Source: SPSS Output (VER 26)

Table 07 shows the arithmetic means for the responses for the first subscale related to Artificial Intelligence in Economic Institutions. The arithmetic means for the statements ranged between 4.25 and 3.88, with standard deviations ranging between 1.097 and 0.6572.

Table 08: Shows Frequencies, Arithmetic Means, and Standard Deviations for the Accounting and Auditing Profession in Algeria

Statements	Strongly Agree	Agree	Neutral	Disagree	Strongly Disagree	Arithmetic Mean	Standard Deviation	Response Score
The accounting and auditing profession in Algeria is marginalized and lacks adequate attention from the responsible bodies and organizations.	11	12	9	3	/	3.885	0.963	Agree
The accounting profession in Algeria is outdated due to the lack of a stock exchange.	14	12	7	2	/	4.085	0.919	Agree
Accounting information in the financial statements of Algerian institutions is inaccurate due to the lack of a financial market determining the fair value of assets and liabilities.	14	17	2	1	1	4.200	0.900	Strongly Agree
The financial statements prepared by most economic institutions in Algeria are directed to the tax authorities.	16	14	2	1	2	4.171	1.070	Agree
Accounting and auditing professionals in Algeria lack the tools that enable	10	12	6	6	1	3.685	1.157	Agree

Statements	Strongly Agree	Agree	Neutral	Disagree	Strongly Disagree	Arithmetic Mean	Standard Deviation	Response Score
them to think creatively and have a strategic vision.								

Source: SPSS Output (VER 26)

Table 08 shows the means of responses for the accounting and auditing profession, with arithmetic means for the statements ranging between 3.68 and 4.20, and standard deviations ranging between 1.157 and 0.900.

Hypothesis Testing

Before testing the hypotheses, the normal distribution of the data was verified, as the study variables showed a normal distribution with a significance level greater than 0.05. Subsequently, ANOVA analysis and regression models between variables were used to test the hypotheses at a 5% significance level. The following tables show the results of the ANOVA analysis and linear regression models for the variables.

Table 09: Shows the Results of ANOVA and Linear Regression Models between Artificial Intelligence in Economic Institutions and the Quality of the Accounting and Auditing Profession in Algeria

Main Hypothesis	Independent Variable	Dependent Variable	R	R^2	F	Sig	β
	Artificial Intelligence	Quality of Accounting and Auditing Profession	0.397	0.144	5.531	0.025	0.379

Source: SPSS Output (VER 26)

Null Hypothesis (H0): There is no statistically significant effect at a significance level $\alpha \leq 0.05$ of the use of Artificial Intelligence in economic institutions in Algeria on the quality of the accounting and auditing profession.
Alternative Hypothesis (H1): There is a statistically significant effect at a significance level $\alpha \leq 0.05$ of the use of Artificial Intelligence in economic institutions in Algeria on the quality of the accounting and auditing profession.

The linear regression coefficient (R) was found to be 0.397, with a determination coefficient (R^2) of 0.144, indicating that 14.4% of the impact of artificial intelligence affects the quality of the accounting and auditing profession in Algeria. The significance level was 0.025, which is less than 0.05, thus we reject the null hypothesis and accept the alternative hypothesis. This indicates a statistically significant relationship between artificial intelligence and the accounting and auditing profession in Algeria. The relationship can be expressed by the following linear regression equation:

$Y = \alpha + \beta.x + ei$

Where:

- α: Constant term of the regression equation
- Y: Tax evasion
- β: Regression coefficient for each variable
- ei: Random variable or other factors
- x: Artificial Intelligence in Economic Institutions.

Conclusion

Through this study, we aimed to understand the impact of applying Artificial Intelligence on the accounting and auditing profession in Algeria from the perspective of a group of professionals and academics in the field of accounting. Based on the results, we can conclude that this study found the following:

- There is a positive relationship and impact of applying artificial intelligence on the quality of the accounting and auditing profession in Algeria, as shown by the following points:
    - The use of artificial intelligence in economic institutions in Algeria saves time and effort.
    - The use of artificial intelligence in economic institutions in Algeria provides high-quality outputs.
    - The use of artificial intelligence in economic institutions in Algeria provides a strategic vision and fosters creativity in accounting and auditing processes.
    - The use of artificial intelligence in economic institutions in Algeria increases the transparency and objectivity of accounting audits.
    - The use of artificial intelligence in economic institutions in Algeria provides accurate information, enhancing the quality of financial statements to meet the needs of their users.

Based on the findings of the study, the following recommendations can be made:

- Regulatory bodies for the accounting and auditing profession in Algeria should issue guidelines and instructions that encourage the use of artificial intelligence applications.
- It is necessary to adopt modern artificial intelligence applications in economic institutions in Algeria.
- Special training courses should be organized for accounting and auditing professionals to enable them to effectively use artificial intelligence applications.

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