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# The Impact of Digitalization on the Quality of Accounting Information. The Case of Algeria

Mehdi BOUCHETARA,  
Assistant Professor, Higher National School of  
Management ENSM – Algeria,  
e-mail: m.bouchetara@ensm.dz

## Abstract

*This study aims to identify the impact of the digitalization of accounting information systems on the quality of accounting information, as applied to accountant experts. The importance of this study lies in the fact of knowing if the use of an AIS (Accounting Information System) within an organization makes that the quality of this accounting information in question is positively affected or not, in the case of Algeria.*

*The author targeted a sample of 345 public accountants for whom a questionnaire was designed and distributed online. There were 181 responses accepted for the analysis process. To obtain relevant and representative results of the study, a simple linear regression with the SPSS software was performed. The results indicate that the computerization of the accounting information system has a significant impact on the quality of the accounting information.*

**Key words:** information system; digitalization; accounting; quality; information;

**JEL Classification:** M15, M41

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