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The Reality of Using Electronic Accounting Software in the Preparation of Financial Statements in Algeria: Between the Advantages of Implementation and the Challenges of the Algerian Electronic Environment

- A Case Study of the Electricity and Gas Distribution Directorate in Biskra-

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Abstract:

This study aimed to highlight the reality of using electronic accounting software in preparing financial statements in Algeria, where its usage has become imperative. Algerian economic institutions are striving to keep pace with the growing advancements and integrate electronic accounting into their operations despite the accompanying risks. To achieve the study's objectives, the Electricity and Gas Distribution Directorate in Biskra was selected as a case study.

Several key findings were obtained, including:

- The Electricity and Gas Distribution Directorate in Biskra utilizes the main accounting software, HISSAB, for financial statement preparation. This software is characterized by clarity, accuracy, and speed in task completion, along with the ability to store a vast amount of data. Moreover, it adheres to electronic accounting in accordance with Algerian legislation.
- Despite the comprehensive security policy implemented by the Directorate accompanying the HISSAB program, its main drawback is its close dependence on the internet network. This dependency can result in system malfunction in the event of internet weakness or disruption.

Keywords: Accounting software, Enterprise Resource Planning (ERP) system, Financial statements, HISSAB program.

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I. Introduction:

The significant advancement in information technology and its increasing use have had a noticeable impact on Algerian institutions and their accounting information systems. This has compelled them to use accounting software that aligns with the evolution of these systems. The outputs of accounting software, represented by financial statements, are crucial for both internal and external parties of the institution. Therefore, this study explores the methods and impact of using accounting software in preparing financial statements, examining the role accountants play in this process amidst the use of accounting software.

1. Research Problem Statement:

Based on the above, the main research problem can be formulated as follows: What is the reality of using electronic accounting software in preparing financial statements in Algeria, considering the obstacles of the Algerian electronic environment? To address this primary problem, the following sub-questions are posed:

- What are the advantages and risks of using electronic accounting software in preparing financial statements?
- Does Algeria prioritize the development of electronic accounting software for financial statement preparation?
- Does the Electricity and Gas Distribution Directorate in Biskra rely on electronic accounting software for its financial statements?

2. Research Hypotheses:

To answer the main problem and sub-questions, the following hypotheses are proposed:

- The use of electronic accounting software contributes to the efficiency and accuracy of financial statement preparation but comes with risks such as malfunctions and internet connectivity issues.
- Algeria prioritizes the development and widespread use of electronic accounting software for financial statement preparation.
- The Electricity and Gas Distribution Directorate in Biskra relies on electronic accounting software for its financial statements.

3. Significance of the Study:

The significance of this research stems from the importance of using electronic accounting software in preparing financial statements, offering advantages in financial reporting and facilitating accounting tasks. This, in turn, assists internal and external stakeholders in making better and faster decisions for the benefit of the institution, despite the challenges and risks associated with its implementation.

4. Previous Studies:

Two previous studies are mentioned:

- The first study, conducted by Ali Fadel Dkhil Al-Mousawi in 2016, focused on the effectiveness of an electronic accounting information system in enhancing the security of financial information in a financial transfer company.

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- The second study, conducted by Mohamed Akram Beloula in 2021, explored the role of Enterprise Resource Planning (ERP) systems in improving the quality of accounting information, using the case of Nekkous Fertilizers Company in Batna.

5. Unique Features of the Current Study:

Our study stands out by addressing Algerian legislative regulations regarding the use of accounting software. Additionally, the field study conducted at the Electricity and Gas Distribution Directorate (Sonelgaz) in Biskra emphasizes the stages of financial statement preparation using the HISSAB accounting program.

6- The Utilized Methodology:

To comprehensively address various aspects of the subject and respond to inquiries while testing hypotheses, we opted for the descriptive approach in the theoretical aspect of the study, as it is the most suitable methodology. This involves highlighting the use of electronic accounting software in preparing financial statements. As for the practical aspect, we relied on a case study approach, exemplified by selecting the distribution department of electricity and gas, Sonelgaz - Biskra.

II. The Theoretical Framework of the Study:

1. Electronic Accounting Software

1.1. Definition of Electronic Accounting Software:

Electronic accounting software is defined as "a set of programs provided to the computer to perform specific functions, such as preparing accounts, creating payroll tables, or executing other general accounting operations. It can be found in all organizations, whether government or private" (Jumaa & Al-Zoubi, 2003, p. 199).

1.2. Risks and Preventive Measures for Protecting Electronic Accounting Software The organization must implement a set of precautionary security measures and policies to prevent various risks to the security and safety of accounting software, including the following:

1.2.1. Risks Threatening the Security of Accounting Software

There are numerous intentional or unintentional risks and threats faced by these programs, including (Raml, 2011, p. 110):

- Unauthorized access to accounting database in the software.
- Inefficiency of protection measures for accounting database in the software.
- Discovery of secret mechanisms protecting accounting software.
- Software malfunctions due to accidents or sabotage of equipment.
- Human errors that may occur in the design of equipment or accounting information systems, as well as during programming, selection, or data input and authorization determination.
- Environmental risks due to natural disasters, power outages, malfunctions in the air conditioning system, malfunctions in fire extinguishing equipment, and others leading to disruptions in the system's equipment operation.

1.2.2. Preventive Measures

These measures involve imposing control procedures applied to accounting software through verification and control of the following (Qasim, 2009, p. 391):

- All processes that should have been processed.
- Only processes that should have been processed are the ones being processed.
- Processes are processed correctly.
- Data storage control procedures.
- Data transfer control.

2. Enterprise Resource Planning (ERP) System

2.1. Definition of Enterprise Resource Planning System

There are several definitions for the Enterprise Resource Planning (ERP) system, including:

- ERP is defined as "a set of computer applications interconnected integratively, widely used in various areas of the enterprise such as finance, accounting, human resources, and all activities carried out by the organization" (Wilkinson, 2000, p. 41).
- It can also be defined as "a system that helps provide logical and optimal solutions to all the problems faced by the enterprise within its various departments by providing information transparently and credibly" (Ayyagari, 2010, p. 20).

In summary, the definition of the ERP system can be encapsulated as a set of computer applications that connect various departments of the enterprise, creating integration among them by providing information transparently for managing the activities and problem-solving.

2.2. Principles of Implementing the ERP System

The key principles of implementing the ERP system can be summarized in the following points:

- System Quality: The quality of the system can be assessed through the following elements (Daoud & Triki, 2013, p. 201):
 - Providing information with the necessary accuracy.
 - The management's ability to benefit from this information.
 - The system's ability to store information and data within a unified database.
- Information Integration: Information integration helps management make informed and effective decisions because it is based on sound knowledge. Information tends to converge and not conflict even if it comes from different sources (Mazzawi, 2014, p. 126).
- Training: Training plays a crucial role in addressing issues related to the implementation of such a system. It works to equip employees to deal with these innovations, and the organization needs to enlist consultants and trainers with special capabilities in the early stages of system implementation (Mazzawi, 2014, p. 137).

3. Accounting Software in Algeria

In this section, we will discuss accounting software in Algeria and its legislative regulation, including:

3.1. Legislative Regulation in Algeria for the Use of Accounting Software

Executive Decree No. 09-110, dated April 7, 2009, specifies the conditions and procedures for accounting using information systems.

According to this decree, an information system is defined as "the link between material resources and information technology applications," allowing for obtaining contractual or organizational information, processing this information, crystallizing data or results in varied forms.

The conditions and procedures for accounting using information systems under this decree include:

- Accounting through information systems must comply with all obligations and accounting principles in force.
- Each accounting entry must specify the source, content, and loading of each piece of information, as well as references to supporting documents.
- The information system should prevent the deletion or correction of registered entries in manual accounting. In computerized accounting, this is done through a certification process for each accounting period, preventing any modification or deletion of the approved record.
- The information system for accounting should allow the preparation of all statements that the organization must prepare according to legal or regulatory provisions automatically, based on the data entered into the accounting information system.
- The accounting information system must ensure respect for the basic balances of double-entry accounting, either through prior or subsequent control.
- The computerized accounting through information systems must comply with the applicable tax procedures and must be monitored by the tax administration.

3.2. Accounting Software Providers in Algeria

Due to the expanding use of accounting software in Algeria and the evolution of information technology and communication methods, several institutions have emerged offering various solutions in the field. The most notable of these institutions are:

DLG Enterprise: Specialized in developing management software, DLG is based in Blida and was established in 1991 by Mr. Kofi and Mr. Slimani, the main partners and developers of accounting and management software. The enterprise currently owns a range of programs, including the PC COMPTA accounting program, PC PAIE payroll management program, and PC STOCK inventory management program. According to DLG (2019) SCF, the products of the enterprise are among the most renowned and effective accounting software.

Techno Soft Enterprise: A limited liability Algerian company specializing in the development of management software, established in 1983 in Algiers. The enterprise owns various management programs, such as the SCRABBLE accounting and tax management program and the TS GRH program for payroll and human resources. They also provide other programs, including a cash management program and inventory management. The company offers a complete ERP system, ensuring integration between all their programs (TECHNO, 2019).

MEGA SOFT Enterprise: An Algerian company that develops management software primarily for small and medium-sized enterprises, founded in 1990. The enterprise provides solutions and programs that can be integrated into an ERP system. Some of these programs include the MEGA COMPTA SCF accounting and financial program, MEGA GRH payroll and human resources management program, and MEGA ANALYTIQUE analytical accounting program (MEGA, 2019).

BIG INFORMATIQUE Enterprise: Specialized in providing IT solutions, network installation, and programming accounting and management software for various sectors such as pharmacies and medical clinics. The enterprise owns programs like BIG FINANCE accounting and financial program, BIG ACHAT VENTE purchase and sale billing program, and BIG ANALYTIQUE analytical accounting program. Additionally, the enterprise can design and program customized accounting and management solutions for institutions. The company has branches in Algiers, Annaba, and Oran (BIG, 2019).

WINALCO Enterprise: An Algerian company specializing in software development and consultancy in the IT field, founded in 2002. The enterprise offers programs such as WILANCO SCF accounting and financial program and WINALCO PAIE payroll management program. Their accounting program is among the most widely used in the field by institutions and accounting offices (WINALCO, 2019).

III. Applied Framework of the Study

1. Introduction to the Electricity and Gas Distribution Directorate - Biskra -

The Biskra Electricity and Gas Distribution Directorate is one of the directorates of the Electricity and Gas Distribution Company for the central region, aiming to ensure optimal coverage of its services across the entire territory of the Biskra province. Our directorate is divided into:

- 6 technical sectors for electricity and 5 sectors for gas: These sectors oversee the monitoring and maintenance of electrical and gas networks to ensure the continuous supply of energy to our customers. Additionally, plans are in place to open new technical services in Zribet El Oued, Ourlala, and El Aalia.
- 12 commercial agencies: These agencies are responsible for managing customer affairs from billing to payment. They handle the installation and monitoring of meters, ensuring the reception of customers under the best conditions and addressing all their concerns. In addition to the permanent subsidiary collection points in the central areas of Biskra (the market), Jemorah, and Al Qantarrah, facilitating citizens in bill payment without the need for extensive travel.

In a broader sense, these technical sectors and commercial agencies represent the directorate at the regional level, working towards achieving the institution's goals of ensuring continuity and quality in supplying energy to customers and enhancing their well-being. Soon, a new commercial agency will be opened in Sidi Khaled.

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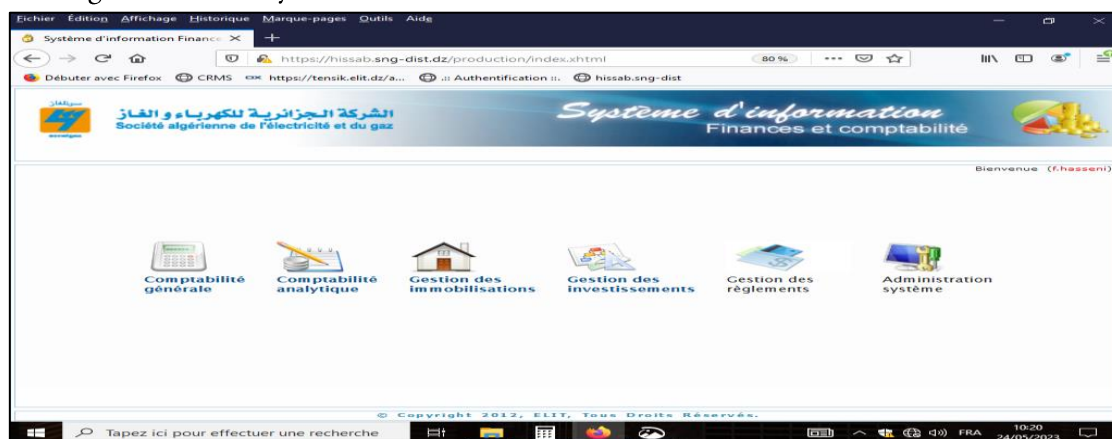
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2. Accounting Software "HISSAB" Applied in Financial Statement Preparation for the Electricity and Gas Distribution Directorate - Biskra

2.1. Introduction to HISSAB Accounting Software

HISSAB is a system developed and implemented by one of the branches of the Sonelgaz Group known as El Djazair Information Technology. It is specifically designed for use in the financial and accounting departments. It operates according to the financial accounting system "SCF" and was initially tested in the Distribution Directorate in Algiers for six months. Subsequently, it was rolled out to all directorates and branches of the group in October 2012.

The system has the capacity to support approximately 682 accountants and financial managers across the Sonelgaz Group. It includes a chart of accounts with more than 2480 accounts and records about 3.3 million accounting entries annually. Additionally, it features an interface for automated data entry, as illustrated in Figure (01): The interface of the HISSAB electronic accounting information system.



Source: HISSAB Electronic Accounting Software - Accounting and Finance Department

It also has several subsidiary assistance systems, including NOVA, CTC, SGC, and MALIYA.

- NOVA Human Resources Management System: Designed by ELIT, it is an Algerian-made system specializing in payroll accounting.
- CTC Customer Accounts Preservation System: Plays a fundamental role in managing the company's commercial income and accompanying cash flows. It is also responsible for the actual transactions of invoices for goods or services sold to the company's customers and collecting their payments. It serves as a complement to the HISSAB system.
- SGC Customer Management System: Organized set of departments, programs, and communication networks between the management supervisor and various departments and services within the company. It involves loading, recording, and processing information available in agencies and various units, followed by sending reports. These reports are then executed as directives and guidance based on the information sent to the parent company regarding electricity and gas consumption, purchases, sales, and all valuable information.
- MALIYA: A system that manages financial flows, i.e., receipts and payments, which are calculated only after completion at the MALIYA level following the integration of the bank account and CCP

statement. The primary sources of information are three departments: the Accounting and Finance Department, the Users Department, and the Commercial Relations Department. These departments have individuals who spend their time communicating with each other to create, use, and manage information to facilitate decision-making.

2.2. Components of HISSAB in the Finance and Accounting Department

2.2.1. Accountants in all Job Grades: These include accountants, study assignees, and department heads led by the head of the Finance and Accounting Department. They hold academic certificates or specialized training in finance and accounting. They have received training in international accounting standards and the financial accounting system. Their responsibilities encompass all accounting tasks, including recording, categorizing, summarizing, and presenting accounting data. They also input financial accounting data through computers into the HISSAB system, ensuring the accuracy of the entries regularly. Additionally, they classify and archive accounting documents within the accounting department's records.

2.2.2. Supporting Documents for Operations: These documents reflect the economic events of the company, including:

- Orders, contracts, agreements, and transactions acting as commitments between the company and suppliers or customers.
- Purchase receipts, service performance certificates, and records of electricity and gas works delivery.
- Quantitative evaluation of works, meter balance, and schedules for work execution.
- Settlement checks, payment orders, social security permits, and monthly reports related to fuel consumption for transport equipment.
- Statement of collections from customers at the level of commercial agencies and company accounts.

2.2.3. Accounting Procedures: These involve a series of steps and stages applied in the Finance and Accounting Department for various functions and tasks. Key procedures include:

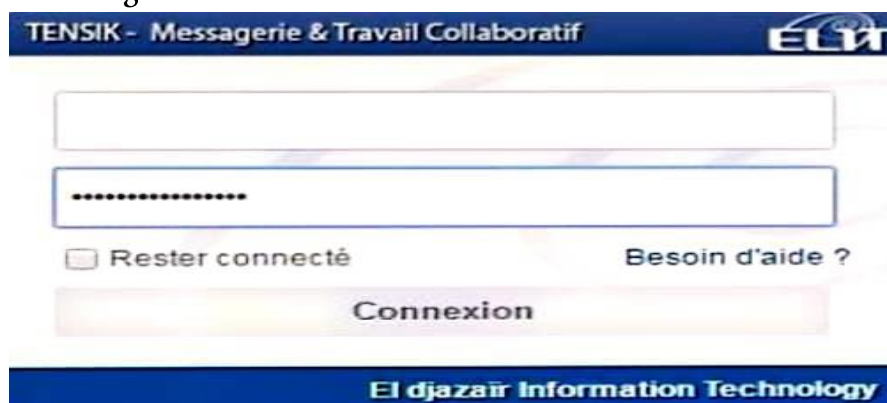
- Verification of the validity of accounting proof documents in terms of form and content, complying with tax and commercial laws, regulations, and the company's organizational instructions.
- Presentation of documents to the head of the Finance and Accounting Department for approval as justifying documents after verification, followed by accounting registration through the HISSAB information system.
- Accounting registration in the general ledger by entering data into the appropriate fields using the electronic accounting information system. After registration, the accountant initiates processing, followed by printing the general ledger statement.
- Printing of payment orders, signed by the head of the accounting department and the distribution manager. These are then submitted by the financial manager to the National Bank of Algeria for transferring funds from the company's account to the beneficiary's account.

2.2.4. Electronic Devices: Comprising an integrated set of interconnected devices for electronic accounting registration.

2.2.5. Electronic Communication Network: Utilizing a WAN (Wide Area Network) to connect with the central directorate and other branches of the conglomerate. The local network and email are employed as internal communication technologies.

- **Internal Wide Communication Technology (TENSİK):** Designed by ELIT, it operates over the internet, linking branches of the conglomerate. Its aim is to enhance collaboration and coordination, characterized by time and effort savings in communication and economizing on printed documents.

Figure 02: TENSİK Internal Communication Interface



Source: Sonelgaz Electronic Accounting Software – Biskra

2.3. Elements of the Electronic Accounting Program HISSAB

2.3.1. Inputs: Inputs include all data received daily by the Finance and Accounting Department from various departments and services under the distribution directorate in Biskra. These data are manually entered by accountants into the accounting information system. Additionally, there are other data for subsidiary information systems that are automatically entered through the system interface.

A. Manual Inputs and Processing and Accounting Registration: This type of input is done by accountants manually entering financial and accounting data for accounting documents that justify the accounting registration. These documents reflect the economic events carried out by the company on a daily basis.

B. Automatic Inputs and Processing: Automatic input involves electronic communication between HISSAB and other subsidiary information systems. This occurs monthly for the electronic download of files processed by those systems. This includes the electronic information system for human resources "NOVA," where the salary file is uploaded, the Commercial Relations Management System "CRMS," which integrates all the company's operations (purchases, sales, investments, etc.) into one system, and the Customer Management Information System "SCG," which uploads the sales invoices for electricity and gas.

2.3.2. Processing: This process, conducted in information systems, transforms the entered data into information. Processing in the accounting system involves using journals and other records.

A. Entering Invoice Data into HISSAB: This step is manually performed by accountants in the exploitation department of the Finance and Accounting section. Following this, the operations are

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recorded in the journal automatically by the computer to ensure regular and continuous accounting records. The accounting registration in HISSAB is carried out using the following methods:

- The accountant enters their password.
- The data entry menu appears, and "New Invoice" is selected.
- Clicking on "Invoice & Description," choosing the type of operation (Purchase, Sale, or Service).
- Moving to "Movements," where the operation is recorded, account number, debit amount, and clicking "Add." The amounts are automatically transferred to debit and credit, and the difference appears in "Piece Balances." The following figure illustrates the data entry page related to the invoice in the HISSAB electronic accounting program.

Figure (03): Invoice Data Entry Interface in HISSAB

Source: HISSAB Electronic Accounting Program - Accounting and Finance Department

b. Recording in the Journal: The recording processes for various operations conducted in the directorate are processed electronically by accountants.

c. Transfer to the General Ledger (GRAND LIVRE): In this step, the HISSAB electronic accounting system transfers the debited amounts from the journal to the debit side of the general ledger, and similarly for the credited side. This ledger serves as a tool for tabulating and summarizing financial transactions and in preparing financial statements.

d. Transfer to the Audit Balance (BALANCE DES COMPTES): After recording the operations in the journal and transferring them to the general ledger, it is necessary to ensure the accuracy of these operations. The recorded accounts on the debit side should match those on the credit side of the audit balance for Sonelgaz company. This allows us to know the balances of accounts related to financial events and operations. To ensure its accuracy, the total of both sides of the balances (debit and credit) should be equal, representing the total of the journal.

2.3.3 Outputs: The HISSAB electronic accounting program provides a variety of outputs or reports to meet the needs of users both within and outside the organization. Financial accounting, as a subsystem of the accounting information system, focuses on generating a range of financial statements. These statements serve as the primary source for understanding the results of the organization's activities. Among the financial statements are the budget, income statement, cash flow statement, and statement of changes in equity.

2.4 Security Procedures Followed to Protect HISSAB, Its Pros, and Cons:

2.4.1 Security Procedures Implemented by the Electricity and Gas Distribution Directorate - Biskra:

Security procedures are crucial for maintaining the integrity of accounting information. They play a vital role in ensuring the reliability and dependability of information. Sonelgaz, like other companies, relies on security policies to protect the system. These include:

- Dual storage of database information and maintaining electronic backup copies of information system outputs.
- Utilizing a firewall to control data flow, managing access permissions to the database for authorized users.
- Installing four surveillance cameras to restrict unauthorized access to server locations and electronic devices related to financial accounting information security.
- Ensuring safety and prevention conditions at server locations, including air conditioning, cleanliness, electrical outputs, and fire calculations.
- Virus protection using licensed antivirus software, such as "Point Protection for Servers 8.2 Symantec End."
- Assigning a password to each system user.
- Automatic printing of the username on data input outputs, whether manually or automatically entered, ensuring accountability, control, and non-repudiation.
- System-defined operational and information access permissions for each user based on their role in the accounting department and the position they hold.
- Regular maintenance of hardware by specialized maintenance engineers.
- Prohibiting personal laptops from connecting to the internal communication network.
- Prohibiting the use of removable disks (FLASH).
- Prohibiting the use of unauthorized programs and antivirus solutions.
- Cultivating a corporate culture emphasizing integrity in managing financial resources, preserving professional confidentiality, and safeguarding accounting files and documents as tangible assets for institutional events.
- Emphasizing the importance of archiving accounting documents, organizing and protecting them, through a dedicated archive room accessible only to authorized accounting department personnel.

2.4.2 Pros and Cons of the HISSAB Electronic Accounting Program:

The positive aspects of the HISSAB electronic accounting program include its user-friendly and uncomplicated system, speed, and accuracy in data entry, processing, and information extraction. It allows search, retrieval, storage, and printing of any previously recorded accounting transaction over past years. The ability to save or print the journal, general ledger, audit balance, income statement, etc., provides convenience. Additionally, the automated printing of the username on data input adds to the non-repudiation aspect, aiding in error detection and correction.

However, one notable drawback is its close dependence on the internet, impacting system performance during internet disruptions. The control over accounting is not complete due to the possibility of deleting and modifying entered transactions.

IV. Conclusion:

1. Study Results:

- Electronic accounting programs play a crucial role in preparing financial statements by utilizing auxiliary journals and automating the entry of transactions into the system. Their effective use leads to high-quality and accurate financial statements, characterized by modern accounting programs for their speed, precision, efficiency, effectiveness, appropriateness, reliability, and the rapid generation of reports, reducing errors and saving time.
- The HISSAB accounting program, employed by the Sonelgaz Electricity and Gas Distribution Directorate in Biskra, excels in clarity, accuracy, and efficiency. It efficiently handles vast amounts of data, ensuring swift information flow and timely delivery of accounting information to its users.
- Information technology has significantly improved the performance of the HISSAB accounting program. Its increased capacity to input, store, and process large volumes of data in a short time and at a lower cost enhances error detection and correction. It produces suitable and accurate information delivered to users promptly, facilitating decision-making.
- The program adheres to electronic accounting principles and regulations.

2. Hypothesis Test Results:

First Hypothesis: The use of electronic accounting programs contributes to time efficiency and cost savings in preparing financial statements, with a high level of accuracy. However, they pose risks such as system failures, internet interruptions, as proven through the use of electronic accounting programs. They excel in clarity, accuracy, and speed in completing tasks, storing vast amounts of data, and swiftly delivering accounting information to users. Nevertheless, control over accounting is not guaranteed due to the possibility of deleting and modifying entered transactions. The reliance on the internet makes the system vulnerable to disruptions.

Second Hypothesis: Algeria emphasizes the development and widespread use of electronic accounting programs for financial statement preparation, supported by Executive Decree No. 09-110 issued on April 7, 2009, specifying conditions and methods for electronic accounting.

Third Hypothesis: The Sonelgaz Electricity and Gas Distribution Directorate in Biskra relies on accounting programs to prepare its financial statements, particularly the main HISSAB accounting program. This program stands out for its clarity, accuracy, speed, and the ability to detect and correct errors. Its credibility, trustworthiness, and user demand stem from the convenience it offers. Consequently, the organization fully relies on it for all financial and accounting operations.

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