



People's Democratic Republic of Algeria
Ministry of Higher Education and Scientific Research
Mohamed Boudiaf University - M'sila Boudiaf - M'sila



Faculty of Economic, Commerce and Management Sciences
Department of Finance and Accounting Sciences

Master Thesis

Submitted in Partial Fulfilment of the Requirements for the Master's Degree
Second Academic Cycle

Master in Accounting and Auditing

IMPACT OF INFORMATION TECHNOLOGY ON ACCOUNTING AND AUDITING IN ECONOMIC INSTITUTIONS: A CASE STUDY OF ERMA MSILA

Submitted by

Sidahmed El Moctar Emame

Supervisor

Dr. Asma Aib

(Assistant Professor)

Defense Date : 18 / 06 / 2025

Academic Year

2024/2025



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**IMPACT OF INFORMATION TECHNOLOGY ON
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Dedication

To my beloved parents,

Your unwavering love, endless support, and constant encouragement have been my greatest motivation. This achievement is as much yours as it is mine.

To my brothers and sisters,

Thank you for believing in me and standing by my side through every step of this journey.

To my friends and mentors,

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I dedicate this humble effort to all of you, with deep gratitude and love.

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Abstract

This study investigates the impact of information technology (IT), particularly artificial intelligence (AI), on accounting and auditing practices within economic institutions, focusing on Algeria as a developing country. While IT has revolutionized financial processes in developed nations, its integration in Algeria remains limited due to technological, economic, regulatory, and ethical challenges. The research adopts a descriptive methodology and uses both primary (observation, interviews) and secondary data sources to assess the conditions and readiness of accounting professionals for digital transformation. A case study conducted at the Regional Fund for Agricultural Cooperation (CRMA), M'sila Agency, explores the practical implications of IT adoption.

Findings confirm that successful IT implementation requires adequate infrastructure, skilled personnel, and institutional support. IT has been shown to enhance the accuracy, efficiency, and transparency of financial reporting while also generating demand for new professional competencies. The study concludes that IT integration is no longer optional but a strategic necessity for improving the quality and reliability of accounting and auditing processes. Policy recommendations target economic institutions, educational bodies, and policymakers, aiming to foster a supportive ecosystem for digital transformation.

Keywords: Information Technology (IT), Accounting and Auditing, Artificial Intelligence (AI), Digital Transformation, Economic Institutions in Algeria

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