



Role of Public Accounting in Budgetary Control among Public Institutions

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Abstract

Through a case study of a public neighbourhood health institution, this study aims to analyse the role of public accounting in monitoring the implementation of the general budget. The findings revealed a statistically significant positive relationship between the application of public accounting principles and the effectiveness of control over budget execution. This confirms the importance of public accounting as a central control instrument within public institutions. This study recommends strengthening the continuous training and professional development of accounting officers and advancing the digitisation of accounting operations to facilitate real-time monitoring and control of financial transactions. Such measures would contribute to enhancing transparency and efficiency in budget implementation.

Keywords: public accounting; control; general budget.

Introduction

The state's general budget represents the fundamental document that embodies governmental policies and their economic and social orientations. Public institutions constitute the executive arm of these policies through the implementation of the programs and projects approved within them. Given the nature of the work of these institutions and their management of a significant portion of public funds, effective control over their budgets becomes an inevitable necessity to ensure the proper use of resources and the achievement of the desired objectives.

In this context, public accounting emerges as an indispensable central instrument within the system of control over the budgets of public institutions. It is not merely a system for recording financial transactions but rather an integrated information system that provides the data necessary for evaluating financial performance, identifying deviations, and making corrective decisions. The information provided by public accounting through its reports and financial statements constitutes a basis for the work of the various internal and external control bodies and enables them to perform their duties efficiently and effectively. It also contributes to strengthening the principles of transparency and accountability in the management of public funds, which is considered a foundation for building trust between public institutions and citizens. Nevertheless, activating the control role of public accounting over the budgets of public institutions faces multiple challenges. These challenges may be related to the legal and regulatory framework of public accounting or to the effectiveness of



information exchange among the various parties concerned with control. Hence, the problem of our study is formulated as follows:

What is the role of public accounting in controlling the budgets of public institutions, including the budgets of public neighbourhood health institutions?

On the basis of the above problem, the following subsidiary questions may be formulated:

- What are the mechanisms through which public accounting controls the budgets of public institutions?
- Is there a positive influence relationship between the quality of the application of public accounting and the level of effective control over the budgets of public institutions?

General Hypotheses:

“Public accounting is what demonstrates and governs the manner in which the budget and the accounting operations of the state are implemented and controlled.”

The subsidiary hypotheses are as follows:

H01: “The preparation and execution of the budget for the public institution are carried out in accordance with the procedures that fall within what is known as the rules of public accounting, which allow expenditure and revenue to be regulated, organised, and controlled.”

H02: “The existence of effective control mechanisms in public accounting helps in the preparation and execution of the budget.”

H03: “Public accounting contributes significantly to the rationalisation of public expenditure.”

Importance of the Study: The importance of this study stems from the vital role played by public accounting in regulating and directing public expenditure.

Objectives of the Study: This study seeks to elucidate the control role of public accounting over the budgets of public institutions.

Methodology Adopted: We relied on the descriptive method, which expresses the phenomenon to be studied, in addition to the analytical method. We also relied on the case study method in the field study of public neighbourhood health institutions.

Axis One: The Theoretical Definition of the Study Terms

First: The Concept of Public Accounting and Its Objectives

A. Definition of Public Accounting

Public accounting is a system of procedures adopted by public bodies and institutions for recording and monitoring expenditure and revenue according to an organised accounting system, with the aim of ensuring financial and administrative control over public funds and regulating the management of the financial affairs of the state and its institutions.¹

B. Financial Operations Subject to Public Accounting

¹ Mohamed Salah Beloul and Miloud Abboud, “The Conceptual Framework of the Public Accounting System in Algeria,” *Al-Manhal Economic Journal* 2, no. 1 (June 2019): 179.



*- **Public revenue:** This includes taxes, fees, income from state property, subsidies, and financial assistance. Such revenue is recorded in accordance with the principle of “collection against an order”, whereby a public accountant may not collect income except on the basis of an order issued by a legally authorised authority, such as the director of taxes or the authorising officer in the local administration.²

*- **Public expenditure:** This area is considered sensitive and complex because of the risks of mismanagement or embezzlement. Public expenditure is subject to four basic stages under Law 90-21: commitment, liquidation, authorisation of expenditure, and payment. The authorising officer and the public accountant are also considered two essential parties in its execution, with a complete separation between their duties in accordance with the principle of the noncombination of financial functions, which is one of the most important principles of public accounting in Algeria.³

C. Objectives of Public Accounting

Ensuring transparency in the management of public funds: Public accounting aims to strengthen transparency in the management of public resources and expenditure through the clarity of accounting rules, the possibility of tracing financial operations, and the provision of supporting documents for every procedure, not merely by making data available to the competent authorities.⁴

Strengthening financial and administrative control: Public accounting is considered a fundamental instrument of internal and external control, as it provides accurate data on the financial position of public institutions, thereby assisting control bodies, such as inspectorates-general and the Court of Accounts, in detecting shortcomings and dysfunctions.⁵

Contributing to the preparation and execution of the general budget: Public accounting is one of the fundamental pillars in the preparation and execution of the state’s general budget, as it provides accurate data on revenue and expenditure that help formulate realistic financial policies. It also ensures that financial operations are recorded on time and in a lawful manner and contributes to the evaluation of financial performance during budget execution.⁶

Facilitating financial and administrative decision-making: This is achieved by providing quantitative and qualitative data that help evaluate financial performance and analyse the costs of programs and projects and direct resources according to national priorities. It also

² Djebbar Boudali and Zoubir Mekaoui, “Control over the General Budget under Law No. 23-07,” *Journal of Legal and Social Sciences* 9, no. 2 (June 2024): 649.

³ Mohamed Hathati and Mohamed Adila, “The Legal Path of Public Expenditure in Algeria,” *Abhath Journal* 6, no. 2 (2021): 559.

⁴ Houda Kermani, *Public Accounting Course Material* (University of Algiers 3, 2021), 6.

⁵ Benyoucef Khalfallah, “Requirements for Applying Public Accounting in Algeria in Accordance with International Public Sector Accounting Standards IPSAS,” *Journal of Law and Human Sciences* 31, no. 2 (2026): 277.

⁶ Kermani, *Public Accounting Course Material*, 6.



supports the proposal of amendments to finance laws and the review of the organisational structures of institutions.⁷

Achieving Justice and Equity in the Distribution of Resources: This is achieved by enabling the state to assess the extent to which different regions and sectors benefit from public funds, thereby helping to achieve fiscal justice and developmental balance by comparing revenue with expenditure, identifying gaps, and addressing them in future financial policies.⁸

D. Public Accounting Execution Agents

1. The Authorising Officer

Under Law 23/07, authorising officers are classified into several types according to their duties and powers. They include the principal authorising officer, who is responsible for major expenditure; the secondary authorising officer, who is entrusted with partial expenditure; and the regional authorising officer, who is competent for local expenditure. There is also the appointed or substitute authorising officer, who assumes temporary duties in cases of absence, and the delegated authorising officer, to whom the execution of specific financial tasks is assigned within the scope of a particular delegation.⁹

2. The Public Accountant

The public accountant is responsible for executing and monitoring financial operations through the collection of revenue, the payment of expenditure, and the preparation of reports while ensuring their conformity with laws and the budget. The public accountant bears responsibility for any financial errors or irregularities.¹⁰

According to Law 23/07, public accountants are classified into several types according to the level of responsibility and the field of intervention, including the principal accountant, who centralises accounts at the regional level; the secondary accountant, who executes financial operations in specific bodies; and the delegated accountant, who is entrusted with limited duties. This classification also includes accountants specialising in areas such as taxation and customs; de facto accountants, who execute operations directly; and centralising accountants, who collect and coordinate accounts at the central level, with competence and integrity being required to ensure compliance with the law.¹¹

3. The Revenue or Expenditure Agent

⁷ Khalid Shehadeh Al-Khatib, *Government Accounting*, vol. 1 (Amman, Jordan: Dar Wael for Publishing, 2008), 23.

⁸ Elma3had, "Sources, Objectives, and Scope of Application of Public Accounting," accessed April 24, 2026, 9:45 a.m., <https://elma3had.com>.

⁹ Algeria, Law No. 23-07 of June 21, 2023, relating to the Rules of Public Accounting and Financial Management, *Official Gazette*, no. 42, Article 4, 2.

¹⁰ Ismail Memi and Zbidi El Mekki, "Public Accounting in Algeria under Law 90-21 and Its Role in Assisting the Public Accountant in Executing the Financial Budget of Educational Institutions," *Journal of Economics, Finance and Business* 8, no. 2 (January 2024): 90.

¹¹ Ahmed Nasir, "A Reading of Law 23-07 Relating to the Rules of Public Accounting and Financial Management through Comparison with Law 90-21 Relating to Public Accounting in Algeria," *Qabas Journal for Humanities and Social Studies* 8, no. 1 (June 2024): 698.



Agents may be appointed to authorising officers to carry out operations involving the collection of revenue or the payment of expenditure on behalf of public accountants. Revenue or expenditure agencies are considered exceptional procedures used in urgent cases that cannot be subjected to the ordinary procedures for executing financial operations.¹²

4. Budgetary Controller

Organic Law 18-15 relating to finance laws introduced a change in the terminology of prior financial control over expenditure, which became “budgetary control”. With the expansion of the powers of the budgetary controller to include supervision of programming, the budgetary controller now performs these duties under the authority of the minister responsible for the budget, as confirmed by Article 103 of Law 23/07 relating to the rules of public accounting.

Second: Definition of the General Budget and Its Types

A. Definition of the General Budget

The general budget of the state consists of final expenditure and revenue determined annually under the Finance Law and dated in accordance with the legislative and regulatory provisions in force.¹³

B. Types of General Budgets

There are various types of budgets. These include the line-item budget, which is based on the classification of expenditure according to its economic type; the program and performance budget, which links expenditure to the results achieved by comparing inputs with outputs; and the planning and programming budget, which is used as a decision-making tool by comparing alternative programs to achieve objectives. They also include the zero-based budget, in which estimates are prepared anew without relying on the previous year’s budget; the extraordinary budget, which is allocated to exceptional expenditure often financed through loans; the autonomous budget, which is specific to bodies enjoying financial and administrative autonomy; and, finally, special Treasury accounts, which deal with funds not classified as revenue or expenditure within the general budget.

Second: The Importance of Control

The importance of control is evident through the following:

- An effective control system enables managers to detect errors in due time and to attempt to resolve and overcome them;¹⁴
- Ensuring that expenditure is carried out properly for the purposes for which it was allocated in advance and that resources are collected in accordance with the laws, regulations, and planned instructions;¹⁵

¹² Algeria, Law No. 23-07 of July 25, 2023, relating to the Rules of Public Accounting, *Official Gazette of the Algerian Republic*, no. 42, Article 22, 6.

¹³ Algeria, Law No. 84-17 of July 7, 1984, relating to Finance Laws, *Official Gazette*, no. 18, issued July 10, 1984, Article 6, 1040.

¹⁴ Mahmoud Hussein Al-Wadi and Zakaria Ahmed Azzam, *Principles of Public Finance* (Jordan: Dar Al-Masirah for Publishing, Distribution, and Printing, 2007), 192.

¹⁵ Fayyad Hamza Ramliya, *Government Control over Oil Production Companies* (Sudan: Currency Printing Press Company, 2011), 141.



Axis Two: The Applied Aspect of the Study

Study Sample: A purposive sample was selected from accountants, financial administrators, and some administrative executives at the Public Neighbourhood Health Institution. The sample size was thirty-nine participants.

Study Tool: A questionnaire was adopted as the main tool for data collection, with the aim of analysing the field reality and understanding the relationships between the variables associated with public accounting and its role in controlling the budgets of public institutions.

B. Questionnaire: The questionnaire was designed according to a five-point Likert scale to measure the degree of agreement, ranging from strongly agree to strongly disagree, owing to its flexibility in expressing respondents' opinions to varying degrees.

The questionnaire was divided into three main axes, consistent with the dimensions of the study, alongside personal information, as follows:

Personal Information: This addresses a set of demographic variables.

First axis: The accounting procedures and rules followed in the preparation and execution of the budget within the public institution.

Second axis: The effectiveness of financial control mechanisms and the extent of the institution's commitment to applying accounting controls during the disbursement of expenditure and the collection of revenue.

Third axis: The effect of applying public accounting in rationalising public expenditure and achieving financial efficiency within the institution.

Third: Statistical Tools Used in the Analysis

Descriptive and inferential statistical tools were used to analyse the data, including frequencies, percentages, arithmetic means, and standard deviations, to understand the characteristics of the sample; in addition, a t test was used to measure differences between groups, and a correlation test (Pearson) was used to study the relationships between variables and determine the strength and direction of the effect between public accounting and budgetary control.

Fourth: Measuring the Reliability and Validity of the Questionnaire

1. Reliability: The values of the Cronbach's alpha coefficient were high, exceeding 71%, and these values indicate that the questionnaire generally enjoys a good degree of reliability.

2. Validity: This was measured through facial validity by consulting experts in the field of accounting and financial management.

Analysis of the Questionnaire Data and Testing of the Hypotheses

A. Presentation and Analysis of the Questionnaire Data

First: Analysis of Personal Information

Gender: The female category constitutes the largest proportion of the study sample, amounting to 76.92 percent, compared with 23.08 percent for males. This disparity is attributed to the nature of the human resources structure within the Public Neighborhood Health Institution, which is predominantly female, particularly in terms of administrative functions, and this may affect the tendencies of the sample and their reflection in the results of the study.



Age Group: The results show that the age groups of 31–40 years and 41–50 years represent the largest proportion of the sample, with an equal percentage of 41.03 percent, reflecting the predominance of middle-aged groups with professional experience. In contrast, the proportion of the 20–30 years category was very low, at 2.56 percent, while the proportion of the category aged 51 years and above reached 17.94 percent, indicating a lower representation of young people and a moderate proportion of those with long experience.

Educational Level: The results show that most members of the sample have a secondary educational level, at 51.28 percent, followed by university graduates at 35.90 percent and then senior technicians at 12.82 percent. This diversity in educational levels reflects the multiplicity of experiences and viewpoints regarding the effectiveness of public accounting and its control role within the institution.

Occupational Level: The results show that most members of the sample are administrative agents (46.15 percent), followed by financial administrators (41.03 percent), and then accountants (12.82 percent). This distribution reflects diversity in administrative and financial functions, which contributes to providing comprehensive viewpoints on the reality of public accounting and financial control within the institution.

Professional Experience: The results show that most members of the sample have between 5 and 10 years of professional experience, at 38.46 percent, followed by the category of 11 to 15 years at 28.21 percent, then less than 5 years at 25.64 percent, and finally more than 16 years at 7.69 percent. This distribution reflects that most respondents possess moderate professional experience, which enhances the credibility of their opinions regarding public accounting and budgetary control.

B. Testing the Study Hypotheses

First: Testing the First Subsidiary Hypothesis

Formulation of the Subsidiary Hypothesis:

“The preparation and execution of the budget for the public institution are carried out in accordance with the procedures that fall within what is known as the rules of public accounting, which allow expenditure and revenue to be regulated, organised, and controlled.”

Table 1: One-Sample t test for the first axis

Axis	Arithmetic Mean (M)	Theoretical Mean (μ)	Standard Deviation (SD)	Calculated t	Sig. (2-tailed)
First Axis: The role of public accounting in the preparation and execution of the budget	4.06	3.00	0.82	8.13	0.000

Source: Prepared by the researcher based on SPSS V23.



The results shown in the table above indicate that the arithmetic mean for the first axis reached 4.06, which is clearly higher than the neutral theoretical mean of 3.00. The calculated t value was 8.13, which is a high value, and with a degree of freedom (df = 38), the statistical significance value was Sig. = 0.000; that is, it was lower than the adopted significance level ($\alpha = 0.05$).

Thus, we reject the null hypothesis H0 and accept the alternative hypothesis H1, which means that there is strong agreement among the members of the sample that the institution does indeed rely on the rules of public accounting in preparing and executing its budget and that these rules contribute effectively to organising, regulating, and controlling expenditure and revenue.

These results support the importance of the organisational and control role of public accounting within the institution under study and strengthen the credibility of the procedures followed in preparing and executing the budget in accordance with the approved financial standards.

Second: Testing the Second Subsidiary Hypothesis

Formulation of the Second Subsidiary Hypothesis:

“The existence of effective control mechanisms in public accounting helps in the preparation and execution of the budget.”

Table 2: One-Sample t test for the second axis

Axis	Sample Size (n)	Arithmetic Mean (M)	Theoretical Mean (μ)	Standard Deviation (SD)	Calculated t	Degree of Freedom (df)	Sig. (2-tailed)
Second Axis: The effectiveness of control mechanisms in budget execution	39	4.02	3.00	0.78	8.42	38	0.002

Source: Prepared by the researcher based on SPSS V23.

The table indicates that the arithmetic mean for the second axis reaches 4.02, which is higher than the theoretical mean of 3.00. This finding shows that the members of the sample tend to agree that effective control mechanisms exist in public accounting. The calculated t value reaches 8.42, which is statistically significant at a level of Sig. = 0.002, which is lower than 0.05. Therefore, we reject the null hypothesis H0 and accept the alternative hypothesis H1.

This confirms that accounting control mechanisms in public neighborhood health institutions play a central role in budget execution by controlling the flow of financial operations,



detecting errors and deviations in due time, and activating prior and subsequent control on a regular basis, thereby enhancing the efficiency of financial management.

Third: Testing the Third Subsidiary Hypothesis

Formulation of the Subsidiary Hypothesis:

“Public accounting contributes significantly to the rationalisation of public expenditure.”

Table 3: One-Sample t test for the third axis

Axis	Sample Size (n)	Arithmetic Mean (M)	Theoretical Mean (μ)	Standard Deviation (SD)	Calculated t	Degree of Freedom (df)	Sig. (2-tailed)
The contribution of public accounting to the rationalisation of public expenditure	39	4.05	3.00	0.75	9.04	38	0.001

Source: Prepared by the researcher based on SPSS V23.

The results of the t test revealed that the arithmetic mean for this axis reached 4.05, which is higher than the theoretical mean of 3.00. This finding indicates a strong positive tendency among the respondents toward acknowledging the role of public accounting in rationalising expenditure. The calculated t value reaches 9.04, which is statistically significant at a level of 0.001, which is lower than 0.05. Therefore, we reject the null hypothesis H0 and accept the alternative hypothesis H1.

From this, we may state that the accounting procedures and periodic reports in the Public Neighborhood Health Institution do indeed help direct expenditure toward the specified objectives, reduce waste, and achieve economic efficiency in the management of financial resources.

Fourth: Testing the General Hypothesis

In this part of the study, we aim to test the following general hypothesis:

“Public accounting is what demonstrates and governs the manner in which the budget and the accounting operations of the state are executed and controlled.”

To this end, Pearson’s correlation coefficient test was adopted to measure the relationship.

Table 4: Correlation Test for the Study Variables

	Public Accounting	Budget Execution and Control
Public Accounting		
Pearson Correlation	1	0.732
Sig. (2-tailed)		0.001
N	39	30



Budget Execution and Control		
Pearson Correlation	0.732	1
Sig. (2-tailed)	0.001	
N	30	30

Source: Prepared by the researcher based on SPSS V23.

The results of the Pearson's correlation coefficient test revealed a strong positive relationship between the variable "public accounting", including budget organisation, control, and expenditure rationalisation, and the variable "budget execution and control". The correlation coefficient reached $(r) = 0.732$ at a significance level of $(Sig. = 0.001)$, which is far below the accepted threshold value $(\alpha = 0.05)$, indicating the existence of a strong statistically significant relationship between the two variables.

On the basis of the above, the null hypothesis (H_0), which denies the existence of a relationship, is rejected, and the alternative hypothesis (H_1), which states that there is a statistically significant relationship between public accounting and budget execution and control, is accepted.

Results

First: Discussion of the Results of the First Subsidiary Hypothesis

The hypothesis stated that "The preparation and execution of the budget for the public institution are carried out in accordance with the procedures that fall within what is known as the rules of public accounting, which allow expenditure and revenue to be regulated, organised, and controlled."

The results of the study revealed that the mean of the responses of the sample members reached 4.06, which reflects a high level of agreement with the content of the hypothesis.

This conformity with the hypothesis is consistent with what was explained theoretically, namely, that public accounting in Algeria is based on a set of legal and regulatory rules that aim to control financial operations and direct them according to the defined budgets. It also highlights the importance of accounting documents, as executive and control instruments, in ensuring budgetary control.

Second: Discussion of the Results of the Second Subsidiary Hypothesis

This hypothesis states that "The existence of effective control mechanisms in public accounting helps in the preparation and execution of the budget."

The arithmetic mean for this axis reached 4.02, which reflects a considerable consensus among the respondents regarding the importance of control in ensuring the effective execution of the budget.

This result is consistent with what was addressed theoretically through the role of public accounting in control, where it was emphasised that prior and subsequent control constitute a fundamental pillar for monitoring budget execution and avoiding deviations. The results are also consistent with the theoretical framework based on activating internal control as a means of prevention and correction.



Third: Discussion of the Results of the Third Subsidiary Hypothesis

The third hypothesis states that “Public accounting contributes significantly to the rationalisation of public expenditure.”

This hypothesis recorded an arithmetic mean of 4.05 with a standard deviation of 0.75, which indicates a clear awareness among employees of the role of public accounting in achieving economic efficiency and reducing financial waste.

This intersects with the theoretical framework, which demonstrated how precise accounting procedures and the documentation of financial operations through reports contribute to controlling expenses and directing available resources toward the established objectives. It also confirms what previous studies have concluded regarding the decisive role of public accounting in achieving the principle of rationalising public expenditure.

Fourth: Discussion of the Results of the General Hypothesis

“Public accounting is what demonstrates and governs the manner in which the budget and the accounting operations of the state are executed and controlled.”

This hypothesis was verified using Pearson’s correlation coefficient, which revealed a strong and statistically significant correlation between the three axes related to public accounting, on the one hand, and budgetary control, on the other hand.

These results indicate that public accounting is not limited to recording operations but extends to framing all aspects related to the management of financial resources in terms of planning, control, execution, and evaluation.

This is consistent with the theoretical framework, which explains how public accounting is an instrument for controlling public finance, ensuring that the budget is executed in accordance with the law and subjecting public funds to accountability.

On the basis of the foregoing, it is noted that there is clear consistency between the field results and the theoretical findings, which strengthens the validity of the hypotheses proposed and confirms the central role of public accounting as an effective instrument for regulating and controlling the general budget, especially in public service institutions such as the Public Neighbourhood Health Institution.

Conclusion

At the conclusion of this research, which studied and analysed the role of public accounting in controlling the execution of the general budget through a field study at the level of the Public Neighborhood Health Institution, it may be stated that public accounting is one of the most important fundamental pillars upon which the state relies in organising and regulating expenditure and revenue operations. This is due to the administrative and legal instruments it provides, which make it possible to achieve the principle of transparency and to consolidate a culture of control and accountability in the management of public funds.

Recommendations

1. Strengthening the continuous training of accounting agents and those responsible for financial control through specialised training programs in modern financial legislation;



2. Modernising the adopted control mechanisms and supporting them with modern digital technologies, thereby contributing to improving the effectiveness of both prior and subsequent control;
3. Intensifying technical support from supervisory authorities during the stages of budget preparation and execution to ensure that procedures conform to the rules of public accounting;
4. Improving coordination among the various financial actors within the institution, namely, the authorising officer and the public accountant, to reduce administrative difficulties;
5. Working to disseminate a culture of public accounting and financial transparency within public administrations through awareness-raising campaigns and simplified practical guides.

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