



The stakes and challenges of electronic publishing in enhancing the quality of financial information in Algerian companies (a prospective study of a sample of professionals and academics in Algeria)

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Abstract :

This research paper aims to try to show the importance of the electronic publishing model for accounting information in achieving the property of the timing of its announcement, which helps users of financial statements in making sound decisions, and the theoretical backgrounds were addressed to the appropriateness of the timing of the announcement of accounting information such as appropriateness and appropriate timing, as well as the theoretical framework of the electronic publishing model, and through the exploratory study, a questionnaire was used for 100 samples of professionals and academics in Algeria and the analysis and discussion of its results through the spss program

The study pointed out that the electronic publishing model is of great importance in the timely delivery of accounting information The study also found that accounting information is able to make a difference if it has a predictive value or a confirmatory value or both, and this study stresses the need to focus on the application of the characteristics brought by the International Accounting Standards and the financial accounting system because of its importance in improving the appropriateness of the timing of the announcement of accounting information must also be associated with the property of appropriateness of the timing of the announcement About accounting information with honest expression.

Keywords: accounting information; appropriateness of accounting information; Timing of the announcement; electronic publishing form; appropriate timeliness

1. INTRODUCTION:

The quality of financial and accounting information is crucial in the financial and management decision-making processes of organizations and organizations. Accurate and reliable financial information provides a strong basis for evaluating financial performance, analyzing results, and guiding future policies. Accounting information plays a vital role in achieving transparency, credibility and accountability in accounting and financial reporting processes, and in order to achieve this, accounting information must be characterized by a set of characteristics, which represent the standards through which the degree of quality is shown, and the appropriateness and announcement of this accounting information is one of the most important of these characteristics, as it is more effective for users of accounting information, especially in light of the adoption of the electronic accounting disclosure model for financial statements, which depends on the electronic publication of financial statements on the Internet and various Modern electronic means and media to assist users of financial statements in evaluating the performance of institutions and making sound decisions towards them, Unlike the traditional methods used previously, which make accounting information not presented in a timely manner and thus affect the decisions made. Electronic publishing also allows sufficient and necessary disclosure at multiple times and by a modern means of communication with an infinite and unknown number of users of accounting information, reducing the costs of accounting information, and simplifying the process of storing, saving, retrieving and analyzing information It should be noted that the development of information and communication technology has led to radical transformations in the nature of accounting information. Thanks to modern technology, it has become possible to collect, store and process financial data faster and more accurately. It has also improved and facilitated financial reporting and information disclosure processes. Thanks to technological development, accounting information has become more accessible, analytical and shared among stakeholders.

In the current era, the electronic publishing model is one of the important tools that contribute to the achievement of the convenience of accounting information disclosure. Electronic publishing is an effective and innovative way to publish and distribute accounting information using electronic means and modern technologies. Previously, accounting information was announced through traditional means of communication such as newspapers, specialized magazines, and print reports. But with the development of information and communication technology, it has become possible to disseminate accounting information quickly and easily via the Internet and various digital means. Electronic publishing allows institutions and companies to publish their financial reports and accounting information on their websites, as well as through social networks and various digital platforms. Thus, the target audience can access this information easily and very quickly once there is an internet connection.

It also provides flexibility and convenience in the distribution of accounting information. It allows the content to be customized and formatted according to the needs of the target audience, making it easier to understand and browse information. In addition, readers can easily interact with and share content with others via comments and

posts on social media. The convenience of announcing accounting information is a crucial factor in the financial and management decision-making process. Accurate and reliable accounting information contributes to evaluating financial performance, analyzing results and making strategic decisions. Through the use of an electronic publishing model, this information can be effectively and immediately provided to interested parties.

1.1. Statement of the Problem:

The problem of the study is to identify the importance of the electronic publishing model in achieving the appropriate property of announcing accounting information, by surveying the opinions of professionals and academics in Algeria in order to know their point of view towards this subject, and the problem of the study can be formulated in the following main question:

What is the importance of applying the electronic publishing model to the convenient feature of announcing accounting information?

1.2. Research Questions:

Through the previous problem, the following sub-questions can be addressed:

- ❖ What is the importance of the appropriate timing of the announcement of accounting information?
- ❖ What is the importance of the appropriate timing of electronic publication in decision-making for users of accounting information?
- ❖ What are the most important solutions that can be adopted by Algerian companies and information users in addressing the issues and problems of electronic publishing of financial information and making the most of them?

1.3. Study hypotheses: The study hypotheses are:

- ❖ There was no statistically significant effect at a significance level of $0.05 \alpha \leq$ in the application of the electronic publishing model;
- ❖ There is no statistically significant effect at a significance level of $0.05 \alpha \leq$ in understanding accounting information through the timeliness of the declaration;
- ❖ There is no statistically significant effect at a significance level of $0.05 \alpha \leq$ between the electronic publishing model and the appropriateness of the timing of the announcement of accounting information in decision-making.

1.4. Significance of the Study : The importance of this study lies in the role and real value played by the electronic publishing model, through modern means of communication in the appropriateness of the timing of the announcement of accounting information, and this study can also be interested in studying the importance of the electronic publishing model on the quality of accounting information in general, and thus achieving this accounting information The purpose of its existence and access to users in a timely manner without impact , Thus helping them make sound decisions. This study benefits all users of accounting information, especially current and potential investors

1.5. Objectives of the Study: The most important objectives of the study are that it shows the objectives of electronic publishing at the present time, in light of the excessive use of information technology by providing accounting information in a timely manner. Which contributes to the performance of its role in benefiting from it in a timely manner, and the most important of these objectives can be clarified in:

- ❖ Identify the importance of electronic publication of accounting information;
- ❖ Clarify the timeliness of the disclosure of accounting information to its users;
- ❖ The contribution of electronic publishing in the timeliness of the announcement of accounting information.

1.6. methodology of the Study: The importance of this study lies in the role and real value played by the electronic publishing model, through modern means of communication in the appropriateness of the timing of the announcement of accounting information, and this study can also be interested in studying the importance of the electronic publishing model on the quality of accounting information in general, and thus achieving this accounting information The purpose of its existence and access to users in a timely manner without impact , Thus helping them make sound decisions. This study benefits all users of accounting information, especially current and potential investors.

1.7. previous researches :(literature review)

Kamal Abdel Salam Ali Hassan and others: **The relationship between the risks of electronic disclosure and the quality of accounting information**, The Egyptian Journal of Business Studies, Volume 42, Issue 3, 2018, The study showed the extent to which the qualitative characteristics of accounting information affect the risks of electronic disclosure, as the credibility property was negatively affected by the risks of electronic disclosure and the appropriateness property was positively affected for several reasons (Kamal, 2018).

Dachash Abdelkader and others: The role of electronic disclosure in enhancing the quality of accounting information - a field study in the Algerian environment, Journal of the performance of Algerian institutions, No. 14, 2018, and it was concluded through the study that disclosure on the Internet will have a positive role in enhancing the level of financial information because of the qualitative characteristics of financial information (Dachach, 2018).

Mastoura Shumaila Tutu: Electronic Accounting Disclosure and its Impact on the Quality of Accounting Information - A Field Study on North Islamic Bank, Journal of Graduate Studies, Volume 12, Issue 46, 2018, and found that the electronic publication of accounting information helped in making rational decisions for investors and that electronic disclosure provided verifiable accounting information (**Mastoura, 2018**).

Our study differs from previous studies in dealing with the electronic publishing model and its role in achieving the property of the timing of the announcement of accounting information, and those previous studies dealt with qualitative characteristics in general. While our research specialized in the property of convenience and timing of

advertising because of its importance for users of accounting information in helping them make sound decisions through the electronic publishing model.

1.8. Organization of the Study:

I. Theoretical framework and previous studies:

I.1: Timing of the announcement of accounting information.

I.2 Electronic Publication model for Accounting Information.

II. Method and procedure:

II.1. Study population and sample

II .2. Study results (analysis and discussion)

1.1. Theoretical framework and previous studies:

I.1: Timing of the announcement of accounting information:

Useful accounting information is the most in making rational decisions and accounting information is characterized by quality because of its useful properties used as a tool between objectives and standards of measurement and consideration when forming the intellectual framework for accounting. The characteristics of accounting information are also used to assess the level of quality of information and the decision maker can choose between different alternatives using the qualitative characteristics of accounting information that are appropriate and reliable (Ali, 2007, p. 67). That is, the ability of decision makers to understand information, as not understanding and knowing it does not enable them to make sound decisions, even if this information is appropriate and meets all the conditions. It also provides the ability by its users to understand and use it in an appropriate manner as follows according to **IAS/IFRS:**

A / Appropriate timing of accounting information and understandability: That is, the information must be understandable in order to reach the desired benefit of the decision, i.e. the benefit of the decision, and after understanding the information and achieving the benefit from it, the following characteristics must be available:

Relevance: For accounting information to be useful, it must be appropriate to the needs of decision makers, and information has the property of relevance when it influences users' economic decisions by helping them assess past, present and future events (**Helwa, 2006, p. 200**). In order for the information to be appropriate, the following secondary characteristics must be present:

-Appropriate timing: The decision-maker must obtain the information at the right time, which is the time when the decision must be made because after this time the information loses its ability and there is no need to use it in decision-making. This requires good preparation of the information, its timely completion, and making it available upon request (**Ghazi, 2019, p. 867**), which mean providing accounting information and communicating it to decision makers at a time when they can achieve the greatest benefit from it, and therefore it is appropriate.

-Predictive or predictive value: That is, the decision maker makes decisions on a predictive basis, the more predictive he has, the more information is appropriate, because it allows its users to monitor future performance and know deviations, their locations, causes, and process.

-Regressive (confirmational) value: The use of information to assess the correctness of his previous forecasts, thus improving the quality and quality of accounting information that leads to the appropriateness of the information. The more regressive the information produced by the system, the more we contribute to improving and developing the quality of future outputs, and the greater the system's ability to adapt to ever-changing conditions (Mastoura, 2018, p. 201).

Information is considered relevant or relevant to the purpose for which it is prepared, if it assists key external beneficiaries in evaluating alternatives related to maintaining or forming new relationships with the founder, provided that other characteristics of the information are available (Al-Akhdar, 2018, p. 259).

Thus, through the above, the property of appropriateness and disclosure of accounting information must be:

- ❖ accounting information can make a difference in the decisions made by users;
- ❖ Multiplicity of sources oft timely access to accounting information;
- ❖ Accounting information is able to make a difference if it has a predictive value, a confirmatory value, or both;
- ❖ Predictive value and confirmatory value are related to each other, accounting information that has predictive value often has a confirmatory value;
- ❖ Accounting information helps in making timely decisions;
- ❖ The property of the appropriateness of advertising timing is associated with honest expression, as honestly expressing an inappropriate phenomenon influence decision, and vice versa.

The term quality of accounting information is also considered one of the concepts that researchers did not agree on a unified definition of despite the multiplicity of studies on this aspect, due to the different objectives and decisions taken by users of financial reports, and also due to the multiplicity of quality measures and thus defining an accurate concept of them (Al-Salman, 2012, page 40). It can be the credibility of this information and its benefit to users, and that it is free from distortion and misinformation and is prepared in the light of a set of legal, regulatory, professional and technical standards to help achieve the goal of its use (Khalil, 2005, p. 26). It is represented in the characteristics of accounting information and the rules to be used to evaluate the quality of accounting information, and the identification of these characteristics helps officials when preparing financial reports on the one hand and in evaluating accounting information that results from alternative accounting applications, and in distinguishing between what is necessary and what is not on the other hand. The main characteristics of accounting information in addition to the previously presented understandability characteristic are the following:

B/ Reliability : Reliability is the second basic characteristic after the property of convenience and information is considered reliable, if it is free from material errors, that

is, information that, if omitted or presented incorrectly, can affect the economic decisions of its users and is far from bias, reliability is related to the honesty and reliability of information (Al-Hajj, 2013, p. 36). It is divided into:

Verifiability: It means the availability of the condition of objectivity in scientific measurement, that is, the results reached by a certain person can be reached by another person provided that the same methods of measurement and disclosure are used. That is, the information must be verifiable in terms of its validity.

Impartiality: It means presenting truthful facts without omission or selection of information in favor of a particular category or decision, and this characteristic is important on two levels: the level of the bodies responsible for setting accounting policy; The level of those responsible for preparing financial reports, and the impartiality of information is intended to avoid the intended type of bias that may be exercised by the author and presenter of accounting information in order to reach prior results, or with the aim of influencing the behavior of the user of this information in a particular direction. Therefore, biased information cannot be considered information Security and cannot be trusted or relied upon as a basis for decision-making (Quren, 2012, p. 281).

Fulfillment (truthfulness in expression): that is, there is a high degree of conformity between the information and the phenomena to be reported, which mean avoiding doubt. In order for accounting information to achieve the desired quality, the greatest relevance and reliability must be available at the same time.

Comparability, verifiability, timely presentation and comprehensibility are qualitative characteristics that enhance the usefulness of appropriate and truthfully representative information, and enhanced qualitative characteristics can also help determine which of two methods should be used to describe the phenomenon, if both are considered equally appropriate and truthfully represented (Numan, 2017, p. 192).

C/ Limitations of using qualitative characteristics and relevance: Not all relevant and reliable information is considered useful, as it may be of little relative importance, and the cost of obtaining it may be greater than the expected return.

Cost: That is, it should not be produced and distributed unless its benefit exceeds its cost.

Materiality: Information is relatively important if its omission or distortion can affect the economic decisions made by users, depending on the financial statements (Warqaa, 2016, p. 229). It is also one of the concepts adopted by the auditor in issuing his professional judgments, which are necessary to be efficient because of the impact of these provisions on the users of the financial statements in making their investment decisions. The importance of accounting information also appears when its omission or omission affects the opinions and decisions of users of the financial statements, and this does not constitute a reference for neglecting small amounts (Ayadi, 2016, p. 28).

In order for information to be useful, it must be appropriate, timely and truthfully expressed, as the honest expression of inappropriate and untimely information, or the insincere expression of timely and appropriate information, affects the decisions made by users of accounting information.

1. 2 Electronic Publication model for Accounting Information.

The electronic publishing model relies on modern means of communication, including the Internet, in publishing accounting information, and delivering business

results, reports and financial statements to its users in a timely manner to benefit from them in decision-making. There is a difference in views on the concept of disclosure limits to the information that must be available in the published financial statements, and this difference stems mainly from the different interests of the related parties, which results from the difference in the objectives of these parties from the use of these data, and thus it is difficult to reach a general and unified concept of disclosure that ensures the provision of an agreed level of disclosure that achieves each of these parties its full desires and needs and guarantees it an appropriate degree of confidentiality (**Al-Samrai, 2012, p. 7**).

A/ The concept of accounting publishing: Publishing is defined as providing accounting data and information to its users in a complete, correct and appropriate manner for the purpose of helping them make decisions, and it can also be defined as publishing the necessary data or information, provided that this information is not misleading and does not affect the efficiency of the information contained in the financial reports (**Jabari, 2015, p. 4**).

Electronic accounting publishing is defined as the company's presentation and publication of periodic and annual financial and non-financial statements and statements (income statement, statement of financial position, statement of changes in equity, statement of cash flows, notes and appendices to the financial statements, report of the Board of Directors and auditor's report on the Internet), which allows data users to search, download and analyze data and statements at a low cost and in a timely manner (**Afaf, 2012, p. 106**).

It is a presentation of important information to investors, creditors and other beneficiaries, in a way that allows predicting the ability of the project to achieve profits in the future and its ability to pay its obligations, and the concept of disclosure can be expressed as showing accounting information using appropriate means and methods that help the beneficiaries reduce their risk situation and identify the development achieved by the institution. (**Othmani, 2020, page 92**). Through the above, electronic publishing is the possibility of using the Internet and modern means as a tool through which accounting information is published, which helps to make decisions by users of accounting information.

B/ Types of electronic publishing:

From the above definitions, disclosure can be divided into (**Mowafaq, 2012, p. 14**):

Full or comprehensive publication: Full publication is based on the presentation of all appropriate information for decision-making by users of financial statements and reports, and not all information applies the principle of materiality.

Adequate or appropriate publication: Adequate dissemination includes a minimum of information that aids in the decisions of users of financial statements and reports and makes them untouchable.

Fair Publishing: Fair publication includes information that ensures equal treatment for all current and prospective users of the financial statements and report.

Educational publishing: This type of publication emerged due to the increasing importance of appropriateness, as the demand for disclosure of appropriate information for decision-making appeared, such as the disclosure of the components of fixed assets

and commodity inventory, and the disclosure of the management policy followed for the distribution of profits and financing structures of the institution (Al-Jabari, 2013, p. 71).

C/ Basic Ingredients of Electronic Publishing :

The electronic publication of accounting information in the financial statements is based on the following main components (Al-Sayyad, 2008, pp. 3,7):

Determining the target user of information: Due to the multiplicity of categories used for accounting information, the purpose of its use by multiple parties is also different, as determining the category helps determine the characteristics that must be available in that information from the point of view of that entity, and its experience in interpreting its explanations because it may be appropriate for one party and may not be appropriate for another.

Determining the purpose of using accounting information: The purpose of using the information must be related to the property of appropriateness as it is the qualitative criterion that determines the nature or type of information and its disclosure in terms of the main purpose of its use, while the materiality criterion, which is a quantitative criterion, determines the size or quantity of accounting information to be disclosed.

Determine the nature and type of accounting information that must be disclosed: The accounting information that is disclosed is represented in the financial statements contained in the financial statements in addition to the information that could not be presented in the body of the financial statements, and presented in the notes attached to the financial statements that are an integral part of those financial statements.

Methods and methods of disclosing accounting information: Appropriate disclosure requires that the information be presented in ways that are easy to understand, and that the information in the financial statements is arranged and organized in a logical manner that focuses on material matters in accordance with the principle of materiality that the target user can read easily and easily.

Timing of electronic publication of accounting information: The timely publication of accounting information is one of the important things that increase its value and make it more appropriate in making the right decisions, but if it is not published in a timely manner, that information becomes of little value and its validity and value decrease. The importance of the auditor and internal auditor's commitment to local and international standards to perform their work correctly and independently to meet the requirements of publication in financial reports (Fayhaa, 2010, p. 27):

Through the above, electronic accounting publishing enables the presentation of the following accounting information:

- ❖ The electronic publishing form contributes to the presentation of annual and interim financial statements;
- ❖ The importance of presenting and publishing auditors' reports through the electronic publication form;
- ❖ The electronic publishing model facilitates the presentation of cases about competitors in the market;
- ❖ The electronic publishing model contributes to the presentation of the accounting policies followed;

- ❖ The importance of electronic publication of the results and financial position of the institution;
- ❖ The electronic publishing model helps in making decisions.

D/ The importance of the electronic publishing model in achieving the appropriate property of announcing accounting information:

There is no doubt that publishing and financial reports are one of the basics and foundations of the strength and efficiency of the financial market, which is itself an information market, stock and bond prices are affected and moved by the size and quality of the information that is presented within the financial statements of the companies that are disclosed, and the importance of publishing in the financial statements stems from the benefits that the publishing process achieves for the users of the lists, and for the efficient performance of financial markets, Empirical studies and thought extrapolation provide evidence that companies are reluctant to expand disclosure without pressure from the accounting profession or government, yet financial publishing is vital for investors to make optimal decisions, and stability is provided to the financial market (Al-Najjar, 2012, p. 44).

Electronic publishing achieves the appropriate property of the timing of the announcement of accounting information as follows:

By reducing costs: The electronic publication of accounting information reduces the costs of presenting it through the timing of its announcement, especially in small and medium enterprises with low capital. The timing of the announcement helps them to attract capital at the lowest possible cost through the use of various modern publishing methods that contribute significantly to the presentation of various annual and interim reports and financial statements that show important information through which sound decisions can be made.

Targeting users in the shortest possible time: Electronic publishing through this feature leads to targeting the largest number of users and speed in delivering important information from reports and financial statements to them, and therefore it will be more useful in making decisions in a timely manner, and the timing of advertising through electronic publishing allows the presence of many alternatives for users, especially investors, to make an investment or not and choose the appropriate possible sectors for them.

Users' understanding of accounting information: Electronic publishing achieves a good understanding of accounting information, especially with **XBRL** technology, which facilitates understanding, as it can be displayed in more than one program, allowing it to be appropriate, and also reduce errors and thus be of greater benefit to users in order to make sound decisions.

Facilitating comparison procedures in accounting information: Electronic publishing facilitates comparison procedures through the timing of the appropriate announcement of accounting information on the Internet for financial reports and financial statements for previous periods, or comparisons with other companies for the

same period, which provides information about the company and competitors and thus helps users make sound decisions.

Achieving predictive and affirmative value of accounting information: Electronic publishing through the timing of the appropriate announcement of accounting information on the Internet facilitates making predictive decisions for the future, such as whether or not to contribute to the company in a timely manner. Future assurances that the timely information adopted was in accordance with their expectations.

Fair publication of annual and interim financial statements: Electronic publishing ensures the property of impartiality in the delivery of accounting information to all users in the same form, content and at the same time, and this fair presentation is by presenting the annual and interim financial statements, which allows knowing the status of the institution during all stages and does not wait until it is published later.

The role of electronic publishing through the timing of the announcement in achieving transparency and credibility of accounting information: It is easy to link information and continuously update it in order to support the predictive ability of information and then its appropriateness, as companies keep previous information on their websites, which makes it easier for the user to retrieve it within minutes and thus achieve transparency and credibility of accounting information through

II Method and procedure:

II .1. Study sample and data collection methods:

After reviewing the theoretical aspect of the study and the relationship of the electronic publishing model to the timing of the announcement of accounting information, we will try to find out the importance of applying the electronic publishing model to the appropriate feature of announcing accounting information in addition to the reasons that led to the application of the electronic publishing model and the importance of the appropriate timing of the announcement of accounting information, as well as indicating the importance of the appropriate timing of electronic publication in decision-making for users of accounting information, through a survey of a group of academics. The 100 professionals divided equally between them, and analyzed the results using the statistical analysis program SPSS to reach this importance, and the questionnaire was presented to them for the purpose of answering it in a scientific manner away from bias.

The questionnaire was designed based on the literature on the subject, and the five-point **Likert scale** was used to indicate the opinions of the study sample members about the statements contained in the questionnaire, where each member of the study was asked to put an (x) under the situation that applies to his opinion in each of the phrases contained in the questionnaire, and the answer options were as follows: (5 strongly agree), (4 agree), (3 neutral), (2 disagree), (1 strongly disagree).

3.2. Statistical methods used:

For the purposes of achieving the objectives of the study, the following statistical methods were used:

Descriptive statistical methods: These methods were used to obtain the description of the study variables, including frequency distribution, measures of central tendency such as the computer mean, and measures of dispersion such as standard deviation.

3.3. Mann-Whitney test:

It is one of the non-parametric tests, and this type of test does not require a normal distribution test or the assumption of the equality of the two study samples, which is an alternative to t-test, and this test is used to compare two independent categories to determine the significance of the differences between the members of the study vocabulary, by comparing the extent to which the median value is equal to the two categories as follows:

- If the level of statistical significance of the value of (Z) is less than the level of significance (0.05), this indicates that there is a difference between the averages of the two categories of study, and that the differences are statistically significant. In the opposite case, the differences are not statistically significant.

II.2 Study results (analysis and discussion)

Table N°01: Discussion and analysis of the first hypothesis

| Number | There is no statistically significance at the level of $\alpha \leq 0.05$ in understanding accounting information through the appropriateness of the timing of the announcement | SMA | Standard deviation | Manuiten |
|--------|---|------|--------------------|--------------|
| 1 | Accounting information is able to make a difference in the decisions taken by users | 4.03 | 0.41 | 0.467 |
| 2 | There are many sources of obtaining accounting information in timely manner | 4.11 | 0.31 | 0.340 |
| 3 | Accounting information is able to make a difference if it has predictive value or confirmatory value or both | 3.77 | 0.54 | 0.732 |
| 4 | Predictive value and confirmatory value are related to each other. Accounting information that has predictive value often has confirmatory value | 4.04 | 0.17 | 0.560 |
| 5 | Accounting information helps in taking decision at the right time | 4.38 | 0.5 | 0.201 |
| 6 | The appropriateness of the timing of the advertisement is associated with the honest expression of an inappropriate phenomenon affects the decision and vice versa | 3.91 | 0.51 | 0.890 |
| | Total | 4.03 | | |

Source: prepared by researchers based on the program's outputs

Through the above table, we notice that the answers of the members of the study sample were strongly oriented towards approval and approval, where we find:

- Paragraph N. 05 came in first place with an arithmetic mean of 4.38 and a standard deviation of 0.5, which showed that accounting information helps in making timely decisions from the point of view of the study sample, which was strongly approved.

- Paragraph N. 02 came in second place with an arithmetic mean of 4.11 and a standard deviation of 0.31, where the members of the study sample believe that the multiplicity of sources of access to accounting information in a timely manner helps in decision-making, and the general trend of opinions is approval.

- Paragraph N. 01 came in third place with an arithmetic mean of 4.03 and a standard deviation of 0.41, which confirms that accounting information is able to make a difference in the decisions made by users, and the general trend was approval.

- Paragraph N. 04 came in fourth place with an arithmetic mean of 4.04 and a standard deviation of 0.17, where the members of the study sample believe that the predictive value and the confirmatory value are related to each other, accounting information that has a predictive value often has a confirmatory value, and the general trend is approval.

- Paragraph N. 6 came in fifth place with an arithmetic mean of 3.91 and a standard deviation of 0.51, where the property of appropriateness of the timing of the advertisement is associated with honest expression, as the honest expression of an inappropriate phenomenon affects decisions and vice versa, and the general trend was approval.

- Paragraph N. 03 came in sixth place with an arithmetic mean of 3.77 and a standard deviation of 0.54, that is, accounting information is able to make a difference if it has a predictive value or a confirmatory value or both, and the general trend is between approval and neutral, which indicates that it is not often that accounting information that has a predictive value and a confirmation value is able to make a difference in decisions.

According to the results of the Mann-Whitney test, we find the following:

We note that in all paragraphs of the first axis, the value of $z < 0.05$, which indicates that there are no statistically significant differences between the average answers of the two study samples.

In light of the above, we find that the opinions of the study sample tend towards approving the paragraphs of the first axis with an arithmetic average of 4.03, which proves the validity of the first hypothesis and confirms that the timing of the announcement of accounting information helps in understanding it and thus making sound decisions.

Table N°02: Discussion and analysis of the second hypothesis

| Number | There is no statistically significance at the level of $\alpha \leq 0.05$ in application of the electronic publishing form | SMA | Standard deviation | Manuiten |
|--------|--|------|--------------------|--------------|
| 1 | The electronic publishing form contributes the annual and interim financial statements | 4.11 | 0.46 | 0.479 |

| | | | | |
|-------|--|------|------|--------------|
| 2 | The importance of the presenting and publishing the auditor's reports through the electronic publishing form | 4.12 | 0.46 | 0.221 |
| 3 | the electronic publishing form facilitates the presentation of cases about competitors in market | 3.81 | 0.48 | 0.613 |
| 4 | the electronic publishing form contributes to presenting the accounting policies used | 3.86 | 0.42 | 0.972 |
| 5 | The importance of electronic publishing of the results and the financial position of the institution | 4.15 | 0.5 | 0.811 |
| 6 | the electronic publishing form helps in making decisions | 4.47 | 0.52 | 0.375 |
| Total | | 4.08 | | |

Source: prepared by researchers based on the program's outputs

Through the above table, we notice that the answers of the members of the study sample were strongly oriented towards approval and approval, where we find:

- Paragraph o. 06 came in first place with an arithmetic mean of 4.47 and a standard deviation of 0.52, which showed that electronic publishing helps in making decisions from the point of view of the study sample, which was heading to strongly agree.

- Paragraph N. 05 came in second place with an arithmetic mean of 4.15 and a standard deviation of 0.5, where the members of the study sample see the importance of electronic publication of the results and the financial position of the institution, and the general trend of opinions is strongly agreed.

- Paragraph N. 02 came in third place with an arithmetic mean of 4.12 and a standard deviation of 0.46, which emphasizes the importance of presenting and publishing the auditor's reports through the electronic publishing model, and the general trend was approval.

- Paragraph N. 01 came in fourth place with an arithmetic mean of 4.11 and a standard deviation of 0.46, where the members of the study sample believe that the presentation and publication of annual and interim financial statements electronically, and the general trend was approval.

- Paragraph N. 04 came in fifth place with an arithmetic mean of 3.86 and a standard deviation of 0.42, which confirms that the electronic publishing model contributes to the presentation of the accounting policies followed in Algerian companies, and the general trend was approval.

- Paragraph N. 03 came in sixth place with an arithmetic mean of 3.81 and a standard deviation of 0.48, which shows that the electronic publishing model facilitates the presentation of cases from competitors in the market from the point of view of the study sample that was heading to approval.

According to the results of the Mann-Whitney test, we find the following:

The value of $0.05 < Z$ in all paragraphs of the second axis, which indicates that there are no statistically significant differences between the average answers of the two study samples.

In light of the above, we find that the opinions of the study sample tend towards approving the paragraphs of the second axis with an arithmetic average of 4.08, which proves the validity of the second hypothesis that there is no statistically significant effect at the level of significance of $\alpha \leq 0.05$ in the application of the electronic publishing model.

Table N°03: Discussion and analysis of the third hypothesis

| number | There is no statistically significance at the level of $\alpha \leq 0.05$ between the electronic publishing form and the appropriateness of the timing of the accounting information's announcement | SMA | Standard deviation | Manuiten |
|--------|---|------|--------------------|---------------|
| 1 | Cost reduction | 4.57 | 0.49 | 0.70 |
| 2 | Targeting users in the least possible time | 4.1 | 0.3 | 0.0000 |
| 3 | User's understanding of accounting information | 4.06 | 0.23 | 0.402 |
| 4 | Facilitating comparison procedures in accounting information | 4.43 | 0.49 | 0.315 |
| 5 | Achieving the predictive value of accounting information | 4.01 | 0.36 | 0.720 |
| 6 | Fair publication of the annual and interim financial statements | 4.24 | 0.45 | 0.197 |
| 7 | Achieving transparency and credibility of accounting information | 3.91 | 0.32 | 0.122 |
| 8 | Evaluation of alternatives available at the same time | 4.17 | 0.42 | 0.526 |
| | Total | 4.18 | | |

Source : prepared by researchers based on the program's outputs

Through the above table, we notice that the answers of the members of the study sample were strongly oriented towards approval and approval, where we find:

- Paragraph N. 01 came in first place with an arithmetic mean of 4.57 and a standard deviation of 0.49, which shows that the appropriateness of the timing of the announcement of accounting information by applying the electronic publishing model reduces costs from the point of view of the study sample, which was heading towards strong approval.

- Paragraph N. 04 came in second place with an arithmetic mean of 4.43 and a standard deviation of 0.49, where the members of the study sample believe that the appropriateness of the timing of the announcement of accounting information by applying the electronic publishing model facilitates the procedures of comparisons in accounting information, and the general trend of opinions is to strongly agree.

- Paragraph N. 06 came in third place with an arithmetic mean of 4.24 and a standard deviation of 0.45, which confirms that the appropriateness of the timing of the announcement of accounting information by applying the electronic publishing model ensures the fair publication of the annual and interim financial statements, and the general trend was to strongly agree.

- Paragraph N. 08 came in fourth place with an arithmetic mean of 4.17 and a standard deviation of 0.42, where the members of the study sample believe that the appropriateness of the timing of the announcement of accounting information by applying the electronic publishing model enables the evaluation of available alternatives at the same time, and the general trend is approval.

- Paragraph N. 02 came in fifth place with an arithmetic mean of 4.1 and a standard deviation of 0.3, which confirms that the appropriateness of the timing of the announcement of accounting information by applying the electronic publishing model enables targeting users in the shortest possible time, and the general trend was approval.

- Paragraph N. 03 came in sixth place with an arithmetic mean of 4.06 and a standard deviation of 0.23, which shows that the appropriateness of the timing of the announcement of accounting information by applying the electronic publishing model facilitates users' understanding of accounting information from the point of view of the study sample that was heading towards approval.

- Paragraph N. 05 came in seventh place with an arithmetic mean of 4.01 and a standard deviation of 0.36, which shows that the appropriateness of the timing of the announcement of accounting information by applying the electronic publishing model achieves the predictive value and the confirmatory value of accounting information from the point of view of the study sample, which was heading towards approval.

- Paragraph N. 07 came in eighth place with an arithmetic mean of 3.91 and a standard deviation of 0.32, which shows that the appropriateness of the timing of the announcement of accounting information by applying the electronic publishing model achieves transparency and credibility of accounting information from the point of view of the study sample, which was heading towards approval.

According to the results of the Mann-Whitney test, we find the following:

The value of $Z=0.000$ in paragraph No. 02, which is less than the level of significance 0.05, which indicates that there are statistically significant differences between the average answers of the two samples of the study, and these differences reflect the difference in the intensity of agreement that the application of the electronic publishing model facilitates the targeting of users in the shortest possible time.

While we note that in the rest of the paragraphs of the third axis, the value of $0.05 < Z$, which indicates that there are no statistically significant differences between the average answers of the two samples of the study.

In light of the above, we find that the opinions of the study sample tend towards approving the paragraphs of the second axis with an arithmetic average of 4.18, which proves the validity of the second hypothesis that there is no statistically significant effect at the level of significance $\alpha \leq 0.05$ between the electronic publishing model and the appropriateness of the timing of the announcement of accounting information.

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4. CONCLUSION:

Through the above, we can say that there is an appropriateness of the timing of the announcement of accounting information by applying the electronic publishing model, but these things remain in the normal case, the electronic publishing model may face a set of obstacles and risks that cause inappropriate timing of the announcement of accounting information, such as technology risks and others.

The results of the study:

Recommendations and suggestions for solutions that can be adopted by Algerian companies and information users to address the issues and problems of electronic publishing of financial information and make the most of them:

- ❖ Algerian companies should invest in developing the digital infrastructure necessary for electronic publishing, including the development of robust and secure websites and appropriate social media platforms.
- ❖ Companies should be aware of potential cybersecurity threats and take measures to protect financial information. Adopt encryption technologies, implement appropriate access and monitoring policies, and provide training and awareness to employees on cybersecurity.
- ❖ Financial information published on the Internet must be transparent and reliable. Companies should provide detailed information about financial performance and accounting reports, and comply with internationally recognized accounting standards.
- ❖ Algerian companies should encourage communication and interaction with users through their social media, email and forums. These channels can be used to respond to user inquiries and provide additional clarification regarding financial information.
- ❖ Algerian companies can use graphical analysis techniques and big data to understand users' behavior, needs and preferences and make the most of published financial information. Algerian companies must comply with local and international legislation and standards related to the electronic publication of financial information. This includes respecting privacy rights, protecting confidential information, and adhering to financial disclosure requirements.
- ❖ Algerian companies should embrace cooperation and collaboration with other stakeholders, such as regulatory bodies, professional associations, and investors, to share knowledge and expertise, collaborate on problem-solving and improve electronic publishing practices.
- ❖ Algerian companies should regularly evaluate the performance of the electronic publication of financial information model and analyze its results. These analyses can be used to identify areas that need to be improved and effective practices developed.
- ❖ Algerian companies should provide awareness and education to users about the benefits and challenges associated with the electronic publication of

- financial information. Workshops, educational materials and seminars can be provided to raise awareness and enhance understanding among users.
- ❖ The need to focus on the application of the characteristics of the International Accounting Standards and the financial accounting system because of their importance in improving the timeliness of the announcement of accounting information;
 - ❖ Attention to the financial market in Algeria because of its importance in helping companies to publicize their position and thus enable users of accounting information in decision-making;
 - ❖ Emphasis on providing an advanced infrastructure for information technology because of its great role in supporting the model of electronic publication of accounting information;
 - ❖ Enacting strict laws that oblige companies to operate Disclosure of accounting information to enable a large number of users of accounting information to view it and thus achieve the purpose of using accounting information

Suggestions and recommendations:

Based on the results reached, some recommendations can be made as follows:

- ❖ The need to focus on the application of the characteristics of the International Accounting Standards and the financial accounting system, given their importance in improving the timeliness of the disclosure of accounting information;
- ❖ Attention to the financial market in Algeria because of its importance in helping companies to publicize their position and thus empowering users of accounting information in decision-making;
- ❖ Emphasis on providing an advanced information technology infrastructure because of its significant role in supporting the electronic publishing model of accounting information;
- ❖ Enact strict laws that oblige companies to disclose accounting information to enable a large number of users of accounting information to view it and thus achieve the purpose of using accounting information.

From 250 to 300 words. The conclusion includes an answer to the problem and the overall questions presented in the introduction, as well as the different conclusions that result from addressing the problem and examining the hypotheses.

The researcher ends his research paper by making suggestions and recommendations Relationship to the subject matter.

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