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## **The accounting information system as a mechanism for enhancing the governance of health institutions: A field study of a sample of healthcare institutions in the southeast during 2024**

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**Abstract**--This study aims at exploring the role of the accounting information systems in fostering the governance of the healthcare institutions in Algeria, with a focus on the improvement of the financial and administrative performance, transparency, and accountability. In this context, we studied the relation between the accounting information system and the principles of healthcare institution governance by analyzing their components and importance. In addition, we tackled the role of the accounting information system in fostering the governance of the healthcare institutions. We conducted a field study using a questionnaire administered to professionals and experts in the field of accounting and finance, and accountants and managers in the healthcare institutions in the Algerian Southeast. Then, we analyzed data using SPSS 22 and Excel. Findings show that the accounting information system has a vital role in enforcing the governance of the healthcare institutions as it improves the administrative and financial performance, fosters transparency and accountability, and enhances decision making. Besides, there is a positive relation between the accounting information system and the principles of healthcare institutions governance.

**Keywords**---information system, governance, healthcare institutions, healthcare governance.

**JEL Classifications:** XNN, XNN.

## **I. Introduction**

In a world that highly relies on exact information, the accounting information system has a key role in supporting strategic decisions in the healthcare institutions. This system is a main source for financial and operational information that helps the administration analyze performance and manage resources. The governance of the healthcare institutions is one of the main points that ensure their sustainability and the achievement of their goals. It covers a set of principles that govern the administration behaviors and financial and administrative transactions. Through the integration of the accounting information system in the concepts of the healthcare institutions governance, it is possible to achieve a high level of transparency and accountability to foster trust between the stakeholders and continuously improve the performance of the institution. In this context, we shall discuss the importance of the accounting information system in supporting the governance of the healthcare institutions and achieving their goals.

Based on what was said, we raise the following problematic, “**to what extent can the accounting information system foster the principles of the Algerian healthcare institutions governance?**”. From this question, sub-questions arise as follows:

- To what extent is the accounting information system important in the Algerian healthcare institutions?
- What is the importance of applying governance in the healthcare institutions?
- Is there a statistical significance between the accounting information system and the application of the governance principles in the healthcare institutions?

### **I-2 Hypotheses:**

- The accounting information system is necessary for the Algerian healthcare institutions.
- The application of the governance principles is one of the basics for the successful management of the healthcare institutions.
- There is a relation between the accounting information system and the application of the governance principles.

### **I-3 Importance of the study:**

The importance of the study lies within showing the importance of the accounting information system and the application of governance in the Algerian healthcare institutions through examining the relation between the accounting information system and the application of the principles of governance in the Algerian healthcare institutions.

### **I-3 Literature review:**

**The study of Mohamed Faycel Maida & Mohamed al Hadi Daifallah (2022):** It aimed at showing the role of corporate governance in improving the quality of the accounting information through the application of a set of principles and mechanisms related to the corporate governance, namely the internal audit, the administration council, the audit committee, and the external audit to achieve the quality of information that helps take good decisions. The authors used the analytical descriptive method relying on a questionnaire. Findings showed a strong and positive correlation between the mechanisms of governance and the quality of the accounting information.

**The study of Gharbi Sabah, Ismail Moussa Roumi, & Taouch Kandouci (2019):** It aimed at knowing the effect of the information systems with its dimensions (the quality of the information system, the information quality, the quality of services and information systems, the use, and the user satisfaction) on promoting the corporate governance with its principles (disclosure and transparency, responsibilities of the administration council, justice, social responsibility, respect of the stakeholders, and discipline) in the cement corporations in the Algerian west. The authors used the analytical descriptive method on a sample of 121 final users of information systems. To test the study model, they used SEM relying on AMOS 2. Findings showed that the information systems affect the promotion of the corporate governance and that the effect assessments took a direct and an indirect path (Sabah, Roumi, & Kandouci, 2019).

**The study of Al-Hiyari et al (2013):** It aimed at showing the factors that affect the application of the accounting information system and the quality of the accounting information in the University of Utara in Malaysia. In addition, it showed the effect of the human resources, the quality of information, and the administration commitment on the accounting information system and the quality of information. A questionnaire was administered for data collection. Findings showed a statistical relation between the administration commitment, the quality of information, and the accounting information system. Moreover, there was no statistical relation with information quality. However, there was a statistically significant relation with the accounting information systems and the human resources. The study recommended comprehensive training programs to have full knowledge on the application and importance of the accounting information system and the information quality. Besides, the higher administration must support the application of the accounting information systems to yield the target outcomes (Al-Hiyari et al., 2013).

### **I.5 The theoretical chapter:**

#### **1) Definition of governance:**

There is no consensus in literature on the definition of governance. The International Finance Company sees it as the system that manages the companies, while OECD sees it as the relations between the managers, the administration council, and the shareholders. In addition, it is the method used in managing the companies and a mechanism to deal with their stakeholders,

starting from the workers, shareholders, and employees, including the executives and the members of the administration council (Governance/ p. 5). In its report of 1992, Cadbury Committee defined the institutional governance as the system through which the administration council, which is elected by the shareholders, monitors and directs the company (Committee, 1992). Furthermore, Ahmed Ammi Lakhder believes it is the legislative frame and legal rules that protect the interests of the shareholders. Legally speaking, it is making sure of the application of the different contracts between the company parties and is the main reference in regulating the contractual relations to ensure the rights. It helps overcome the negative points when executing the contracts (Khider, 2012).

**The aims of governance:**

The governance aims at:

- Accountability.
- Responsibility.
- Equality.

**The governance of the healthcare institutions:**

The UN International Development Agency defines the healthcare system governance as the governance that protects and improves health. It includes the identification of the strategic orientation and goals; setting policies, rules, systems, and decisions; using resources to achieve the strategies aims and goals; and monitoring the achievement of strategic aims and goals (2011, travail). Besides, WHO (2007) integrated the leadership in this concept, stating that leadership and governance are about ensuring a frame for the strategic policies, efficient control, coalitions, and regulation. This requires managing the whole healthcare system and focus on the system design and accountability to protect the public interest.

The hospitals governance is the process of directing the general performance of the hospital through the identification of the goals and tasks based on a certain level of awareness. In addition, it is one of the main elements to achieve excellence in management. It is a set of processes and tools related to taking decisions to direct the institutional activities of the hospital, influence the main aspects of the organizational behavior, and perceive the complicated relations between the different stakeholders. It covers the standards values (equality and ethics), access, quality, patients' response, and patients' safety. Besides, it covers the political, financial, administrative, and daily operational issues (Sihem, 2021).

The main parties in the healthcare governance are the patients, the medical team, the administrative team, and the participants (the ministry, the local communities, and the insurance companies). They all have their own specific goals, what creates struggles and conflicts in interest. In this regard, the patients aim at getting high-quality services in good conditions of safety and at affordable costs, while the medical teams aim at an encouraging work environment that motivates them and provides the necessary tools to deliver services and preserve the human capital. On the other hand, the stakeholders, mainly the ministry, aim at achieving the financial balance, while the administrative team, headed by the managers, targets the good functioning of the whole institution.

Based on the concept of healthcare governance, the low performance leads to interest conflicts and weakens the role of the manager in handling such conflicts and finding a common ground for the concerned parties. The following figure shows the overlapping interest.

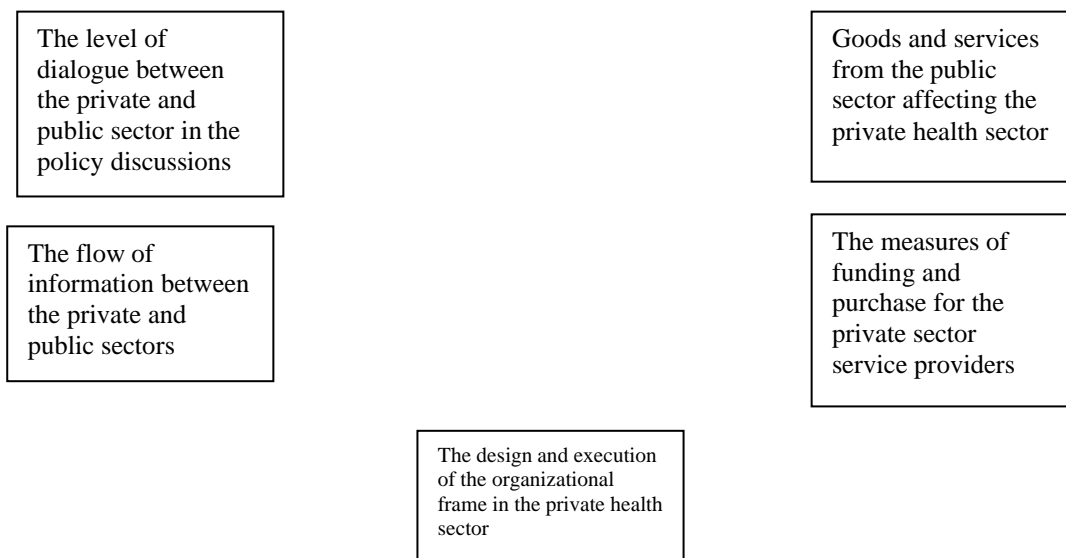
Based on the positive effect on the performance of the institutions that adopted the governance principles, this concept was adopted by the other healthcare institutions to limit the crises and problems that lower trust in their services. Thinking about governance of the healthcare institutions had started in the late 1980s in Sweden and in the start of the 1970s in England with the reforms in the health sector (Richard B Saltman, 2011).

### 3) The importance of corporate governance:

Governance has a big importance since it helps improve the performance of the company in all the economic sectors, and because without an efficient administration, the development inside the institution would be limited. Governance is a tool to foster change and development. Its importance increased with the international economic crises that destabilize companies, such as the case of the US companies “.....”, after disrespecting the professional ethics, disclosure, transparency, presentation of information, and financial reports. Thus, governance is very important, mainly on the:

- Economic side: It increases the competency of using the resources and maximizing the value and competitiveness. In addition, it creates new job opportunities and contributes to the economic growth.
- Legal side: It helps overcome the risks of executing contracts due to the bad practices.
- Social side: It increases the company profitability and fosters responsible behaviors because the company is an entity that affects the public life. Thus, the company must show social responsibility.

#### The main fields of participation



Providing services from the public sector	
Policies and dialogue	سياسات و حوار
Exchange of information	تبادل معلومات
Organization	تنظيم
Funding	تمويل

#### 4. The nature of the information system:

The concept of accounting information system is one of the main concepts for scholars, as they face difficulties in identifying a common definition. The following lines show the definitions given to the accounting information system:

- It is that integral part of the administrative information system in the economic unit, as it collects the financial statements from sources inside and outside the economic unit and, then, transforms them into beneficial financial information for the users inside and outside the economic unit (Houcine, 2004).
- It is one of the sub-systems in the economic unit, and is made up of other sub-systems that work together consistently to provide historical, current, and future financial and non-financial information to all the parties of the economic unit and serve their goals (Kassim, 2003).
- It is a set of elements that interact with each other to produce important financial and non-financial information for the process of decision making (Assimi, 2003).

#### 5) The types of accounting information systems:

The accounting information system includes of a set of activities that aim at getting periodical financial reports about the facility to be used by the external and internal parties. These reports show the financial position, the list of income, the list of monetary flows, and the list of shareholders. Its main sub-systems include the payroll system and payments and receipts system (al Najar, 2012).

The administrative accounting information system aims at collecting, analyzing, tabulating, and storing basic data or information generated by other main or sub-systems to produce financial or non-financial information for taking decisions inside the facility. Thus, it is a tool for planning and monitoring the plans execution. Its main sub-systems include the budgeting system and the cost accounting system (Beladjouz, 2012).

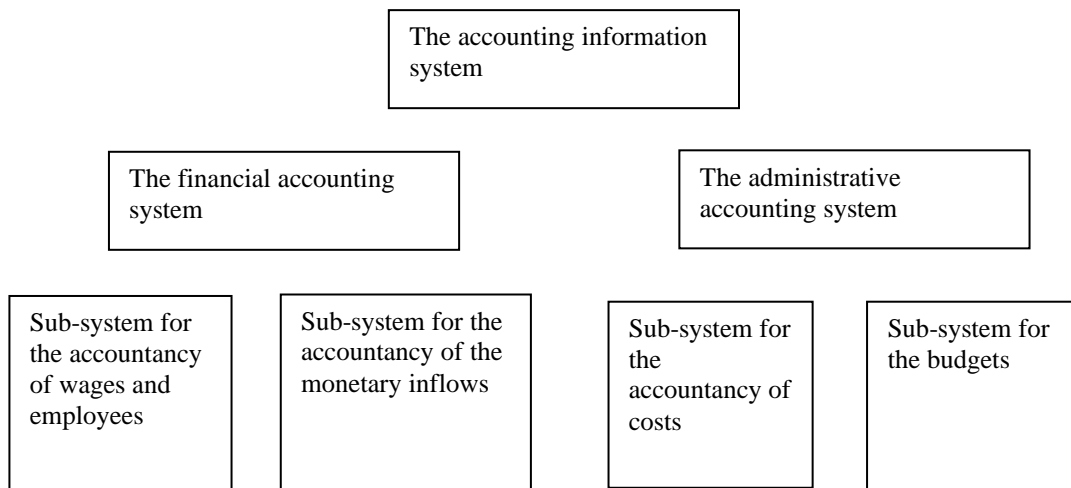


Figure 02: The types of accounting information systems

**Source:** Ibrahim Maida, the factors affecting the accounting information system and its role in taking strategic decisions: field study on the Jordanian industrial companies, (2009), journal of Damascus for the legal and economic studies, Vol. 25, issue 01, p. 536.

#### **The work of the accounting information system:**

It has three important phases, namely the input, the operation or procession, and the output. Then, we find the feedback by using the outputs of the last phase as inputs for another new purpose.

**1. The input phase:** All the data of the institution are ordered using databases based on the files and records of the company activity to extract the raw data, which will be processed to get information to be used by the administration in decision making (Courbon, 1993).

**2. The phase of operation or procession:** It is the processes that transform data into information. The main processes include classification, organization, summarization, calculation, and storing (Laudon, 2001). We must point that the financial information accounting system is programmed to process data and produce information based on the accounting standards and criteria.

**3. The output phase:** After processing data using the database and operating the system, we get accounting information in the form of financial reports and accounting tables ready for use in decision making.

**4. The feedback:** The accounting information obtained after the procession can be reused in the form of data to get other information for another purpose; this is called the feedback (15), such as inputting the information of the budget statement to get information about the indices of the company financial balance (Al Dahrawi, 2002). The feedback manifests in case we have a set of sub-systems that belong to the accounting information system, as the outputs of the 1<sup>st</sup> sub-system are used as inputs for the 2<sup>nd</sup> sub-system, as shown in the figure below.

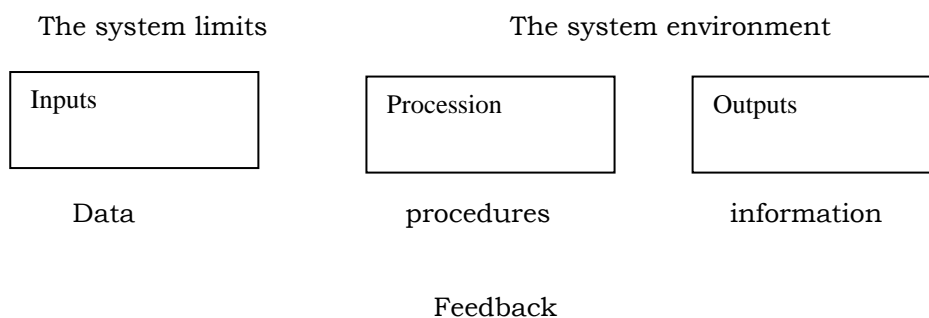


Figure 03: The types of the accounting information system

**Source:** Kamel Dine al Dahrawi, a contemporary introduction to the accounting information systems, the university house for publication and distribution, Alexandria, Egypt, Vol. 02, 2003, p. 04.

### **7) The relation between the corporate governance and the accounting information:**

We can point to the relation between the accounting information systems and the good corporate governance through the accountancy, the financial statements, and the financial reports.

- The accountancy is professionally or organizationally tightly linked to governance, as it is one of the main scientific and professional fields affected by the principles and procedures of governance. In this regard, the governance principles and procedures cannot be efficiently applied without the support of accountancy. Besides, the principles and procedures of governance have a vital role in corporate governance and financial statements.
- The relation between the corporate governance and the financial statements manifests in the good application of the principles of governance, which were tackled in chapter one because of the importance in achieving suitable earnings that increase the capital and reserves continuously and develop the company's size. In addition, the financial statements are among the main points for taking efficient economic decisions, as the decision makers can have a better access to results and information that give ideas about the funding, investment, returns, and risks.
- The relation between the corporate governance and financial reports manifests in analyzing and tracing the roots of each, as we can consider disclosure as the basis of any corporate governance system. In return, the governance system needs a good level of disclosure and sufficient and suitable information to balance the powers of the shareholders and question the internal parties for their behaviors. Moreover, disclosure is one of the main goals of the financial reports system, as the financial statements express the contradiction in interests and equilibrium of shareholders powers. Furthermore, the information disclosed in the financial reports describes what the internal parties want.

## **II- Method and Materials:**

### **II-1 Method of the study:**

To answer the study problematic and test the hypotheses, we shall use the analytical descriptive method in most of the theoretical chapter. Then, we shall use a survey on a group of accountants and university teachers specialized in accountancy, governance, and accounting information systems. In this regard, we used SPSS.22 and Excel to analyze the collected data.

### **II- 2 The study population:**

The population includes academic and professional experts in accountancy, including the healthcare accountants.

### **II-3 Sample of the study:**

We methodologically and systematically chose the sample. We administered 54 questionnaires on 03 regions in the Algerian Southeast. Then, we kept only 35 questionnaires, as the others were not analyzable.

## **III- Results and Discussion**

### **III-1 Distribution of the study sample:**

Table 01 shows that we administered 54 questionnaires, refused 09, cancelled 10, and kept 35.

### **III-2 Cronbach's Alpha:**

Table 02 shows the application of Cronbach's Alpha to examine the validity and consistency of the questionnaire. In this regard, we got a value of 0.819, which confirms the internal consistency between the questionnaire items. Thus, we can rely on the questionnaire in analyzing the results.

### **III-3 The demographic properties of the sample:**

Table 03 and figure 01 show that the informants aged between 41 and 50 are dominating the sample (49%), followed by people of more than 50 (34%), and those between 31 and 40 (06%); the last category of informants has a high experience.

### **III-4 The distribution of the informants according to the qualifications:**

Table 04 and figure 02 on the distribution of informants according to the job show that 08 informants (23%) are university teachers, 60 informants (65%) are accounting and financial managers, while the rest (17%) are managers; this positively enriches the topic.

### **III-5 The descriptive statistics scales:**

#### **III-5-1 The importance of the accounting information system in the healthcare institutions:**

The data in table 05 show that the arithmetic means are between 2.18 and 2.95, and that the 04<sup>th</sup> item "The accounting information system is the basic tool to provide the administration with information" has the highest mean (2.95) with a standard deviation of (0.798). In addition, the 03<sup>rd</sup> item "the information system

can deal with data in times of need” has a mean of (2.18) and a standard deviation of (0.782). Moreover, the general arithmetic mean is (2.53) with a standard deviation of (0.79). This shows variance in the views of the sample. According to the informants, the accounting information system is one of the main rules for managing the healthcare institutions.

### **III-5-2 The status-quo of applying the governance principles in the healthcare institutions:**

Table 06 shows that the 02<sup>nd</sup> item “Governance ensures integrity and neutrality in managing the institutions” has an arithmetic mean of (2.91) with a standard deviation of (0.873), and that the 05<sup>th</sup> item “Corporate governance achieves the reliability of the financial and accounting information” has a mean of (1.39) with a standard deviation of (0.833). Besides, the general mean is (2.47) with a standard deviation of (0.83). Thus, we find remarkable differences in the views of the informants regarding the 02<sup>nd</sup> hypothesis.

### **III-3-5 The importance of the accounting information system in fostering the governance principles in the healthcare institutions:**

Table 07 shows that the 06<sup>th</sup> item “The accounting systems and programs are one of the main rules of applying governance and controlling management” has an arithmetic mean of (2.98) with a standard deviation of (0.956), showing that most of the informants agree on the important role of the information system in fostering the governance principles in the healthcare institutions.

### **III-6 Testing and analyzing the hypotheses using T-test:**

#### **- Testing the 1<sup>st</sup> hypothesis:**

H0: The information system has no importance in the accounting management in the healthcare institutions.

H1: The information system has an importance in the accounting management in the healthcare institutions.

We tested the hypothesis using T test at significance level 0.05 and found out a significance of 0.000. Therefore, we refuse the null hypothesis and accept the one that says (the fiscal audit has a high importance in the economic institution).

#### **- Testing the 2<sup>nd</sup> hypothesis:**

H0: The application of the governance principles is not necessary for the successful management of the healthcare institutions.

H1: The application of the governance principles is necessary for the successful management of the healthcare institutions.

We tested the hypothesis using T test at significance level 0.05 and found out a significance of 0.000. Therefore, we refuse the null hypothesis and accept the one that says (the fiscal management in the economic institution is very important).

#### **-Testing the 3<sup>rd</sup> hypothesis:**

H0: There is no statistical significance between the information system and governance in the healthcare institutions.

H1: There is a statistical significance between the information system and governance in the healthcare institutions.

We tested the hypothesis using T test at significance level 0.05 and found out a significance of 0.000. Therefore, we refuse the null hypothesis and accept the one that says (The fiscal audit increases the efficiency of the fiscal management).

## VI- Conclusion

Throughout this study, we tried to identify the relation between the accounting information system and the governance of the healthcare institutions. In so doing, we divided the study into two chapters. In the first, we discussed the theoretical and practical literature and covered the accounting information system and the governance of the healthcare institutions. In the second, we conducted a field study with the practitioners of accountancy in the healthcare institutions and a group of university teachers specialized in accountancy to find out more about their views regarding the study problematic that revolves around the importance of the accounting information system in fostering governance in the healthcare institutions.

### Appendices:

**Table 01: Statistics on the administered and collected questionnaires**

Region	Administered questionnaire	Collected questionnaires	Analyzable questionnaires
Ouergla	<b>18</b>	18	16
Ghardaia	<b>18</b>	10	04
El Ouedi	<b>18</b>	17	15
Total	<b>54</b>	45	35

**Source:** by the authors

**Table 02: Cronbach's Alpha**

Number of questions	Cronbach's Alpha
18	0.819

**Source:** by the authors

**Table 03: the distribution of the informants according to age:**

Age	Less than 30	31-40	41-50	More than 50	Total
Frequency	02	04	17	12	35
Percentage	06%	11%	49%	34%	100%

**Source:** by the authors

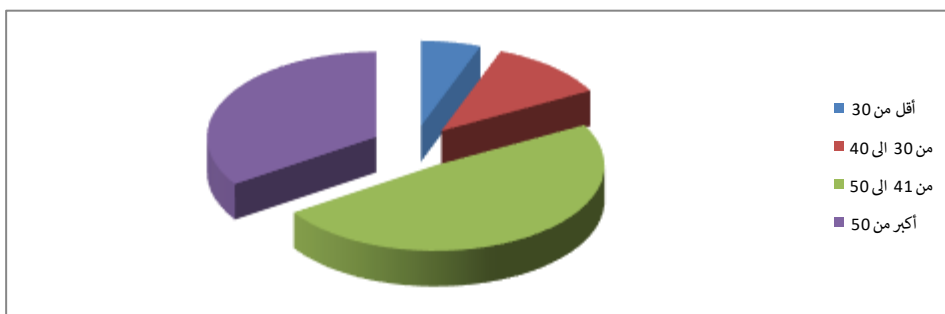


Figure 02-03: the distribution of the informants according to age:  
Source: by the authors

**Table 04: the distribution of the informants according to job**

Qualification	Frequency	Percentage
University teacher	<b>08</b>	<b>%17</b>
Financial or accounting manager	<b>21</b>	<b>%03</b>
Administrative manager	<b>06</b>	<b>%09</b>
Total	<b>35</b>	<b>100%</b>

**Source:** by the authors



Figure 02: the distribution of the informants according to qualification  
Source: by the authors

**Table 05: The importance of the accounting information system in the healthcare institutions**

Number	Item	Arithmetic mean	Standard deviation
01	The healthcare institutions continuously make sure of the availability of computers and its systems	<b>2.19</b>	<b>0.783</b>
02	The information systems are flexible and fast	<b>2.86</b>	<b>0.914</b>
03	The information systems can deal with data in	<b>2.18</b>	<b>0.782</b>

Number	Item	Arithmetic mean	Standard deviation
	times of need		
04	The accounting information system is the basic tool to provide the administration with information	<b>2.95</b>	<b>0.798</b>
05	The healthcare institution needs qualified employees to manage the information systems and devices	<b>2.53</b>	<b>0.742</b>
06	The information systems periodically update the accounting information	<b>2.48</b>	<b>0.746</b>
Total		<b>2.53</b>	<b>0.79</b>

**Source:** by the authors based on the outputs of SPSS

**Table 06: The status-quo of applying the governance principles in the healthcare institutions**

Number	Item	Arithmetic mean	Standard deviation	The direction of the answer
01	Governance is a complementary system for the financial control of the administration of the healthcare institutions	<b>2.67</b>	<b>0.781</b>	<b>Agree</b>
02	Corporate governance achieves the reliability of the financial and accounting information	<b>2.91</b>	<b>0.873</b>	<b>Neutral</b>
03	Governance is one of the main pillars of transparency in the transactions of the healthcare institutions	<b>2.41</b>	<b>0.921</b>	<b>Neutral</b>
04	The application of governance principles helps identify the tasks of the employees in the healthcare institutions	<b>1.89</b>	<b>0.714</b>	<b>Agree</b>
05	Governance ensures integrity and neutrality in managing the institutions	<b>2.63</b>	<b>0.845</b>	<b>Agree</b>
06	The diversity of the administrative entities influences the application of governance	<b>2.39</b>	<b>0.833</b>	<b>Agree</b>
Total		<b>2.47</b>	<b>0.83</b>	<b>Agree</b>

**Source:** by the authors based on the outputs of SPSS

**Table 07: The importance of the accounting information system in fostering governance in the healthcare institutions**

Number	Item	Arithmetic mean	Standard deviation	The direction of the answer
01	The accounting information system fosters the complementary control of the healthcare institutions	<b>2.28</b>	<b>0.951</b>	<b>Agree</b>
02	The accounting information system increases the reliability of the accounting and financial information	<b>2.92</b>	<b>0.873</b>	<b>Agree</b>
03	The accounting information system helps achieve the principles of transparency	<b>1.89</b>	<b>0.714</b>	<b>Neutral</b>
04	The accounting information system ensures integrity and neutrality	<b>2.37</b>	<b>0.774</b>	<b>Neutral</b>
06	The accounting systems and programs are one of the main rules of applying governance and controlling management	<b>2.96</b>	<b>0.956</b>	<b>Agree</b>
07	The diversity of the entities and systems is one of the main elements of the accounting information systems	<b>2.36</b>	<b>0.771</b>	<b>Agree</b>
Total		<b>2.58</b>	<b>0.83</b>	<b>Agree</b>

**Source:** by the authors based on the outputs of SPSS

**Table 08: T-test results**

	Valeur de test = 0					
	T	Df	Sig. (bilateral)	Average difference	Interval of trust of the different at 95%	
					Inferior	Superior
T01	27.475	34	.000	10.45000	10.7853	11.0888
T02	20.089	34	.000	8.98800	8.0243	10.0001
T03	103.588	34	.000	13.98000	12.7998	14.3772

**Source:** by the authors based on the outputs of SPSS

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