

**The contribution of analytical accounting to enhancing  
performance in Algerian government agencies  
An analysis of Ahmed Medaghari Hospital in Saida City**

<b>Mahmoudi Kadda</b> <b>MokhtarDr. Moulay Taher</b> University, Saida ,Algeria <a href="mailto:kadda.mahmoudi@univ-saida.dz">kadda.mahmoudi@univ-saida.dz</a>	<b>Diab Zeggai</b> <b>Dr. Moulay Taher</b> University, Saida,Algeria , <a href="mailto:zeggai.diab@univ-saida.dz">zeggai.diab@univ-saida.dz</a>	<b>Aissa Kadda*</b> <b>Hassiba BenBouali</b> University,Chlef,Algeria, <a href="mailto:a.kadda@univ-chlef.dz">a.kadda@univ-chlef.dz</a>
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**Abstract :**

This study aims to highlight the impact of the use of analytical accounting in improving performance within public institutions, through the case study of Ahmed Medaghari Hospital – Saida City. The study relied on a questionnaire distributed to a sample of 60 employees, and the data was analyzed using different statistical tools. The results showed that the awareness of the importance of analytical accounting was average, while the actual degree of application is relatively weak, and it was found that organizational and human obstacles represent a real obstacle to application. Regression analysis confirmed that analytical accounting contributes to poor performance improvement ( $R^2 = 0.024$ ). The study recommended the need to modernize accounting information systems, train human cadres, and provide administrative support.

**Keywords:** Analytical Accounting, Performance, Public Institutions, Hospital.

**Jel classification codes:** H51; H53, M41, H83

\* Corresponding author: Aissa Kadda, [a.kadda@univ-chlef.dz](mailto:a.kadda@univ-chlef.dz)

## **Introduction:**

Public institutions, especially health institutions, are experiencing increasing pressures as a result of limited financial resources and the high requirements of citizens in terms of the quality of services. In this context, analytical accounting has become a pivotal tool to support decision-making, rationalize expenditures and improve performance.

Despite the adoption of this tool by some public institutions, the degree of its application is still debated, especially in Algeria, where institutions face multiple challenges at the level of management and organization.

Hence the importance of this study, which aims to measure the impact of the use of analytical accounting in improving performance within a public health institution, through the case study of Ahmed Madghari Hospital – Saida.

**1- Problematic:** Based on the above, we can raise the following problem:

- To what extent does the application of analytical accounting contribute to improving performance within Algerian public institutions, especially in the health sector ?

**2- Sub-questions :**

- What is the degree to which managers and workers are aware of the importance of analytical accounting?
- What are the most prominent obstacles that limit their application within the hospital under study?
- Does the application of analytical accounting actually reflect on improving financial and administrative performance?

**3- Study Hypotheses:** The hypotheses of the study were formulated as follows :

- **Hypothesis1:** There is a positive relationship between recognizing the importance of analytical accounting and improving performance.
- **Hypothesis2:** There is a negative relationship between obstacles and the application of analytical accounting.
- **Hypothesis3:** The application of analytical accounting has a positive impact on performance.

**4- Study importance:** It can be limited to :

- Theoretical Importance : Enriching the Literature on Analytical Accounting in the Algerian Context.
- Practical Importance: Practical results to help decision makers in hospitals improve performance and rationalize expenses.

**5- Objectives of the study:** Among them :

- Measuring the degree of employees' awareness of the importance of analytical accounting.

- Identify the level of application of analytical accounting.
- Determine the impact of applying analytical accounting on performance.
- Monitoring the most important obstacles to the implementation of this tool.

#### 6- Justifications for choosing the study:

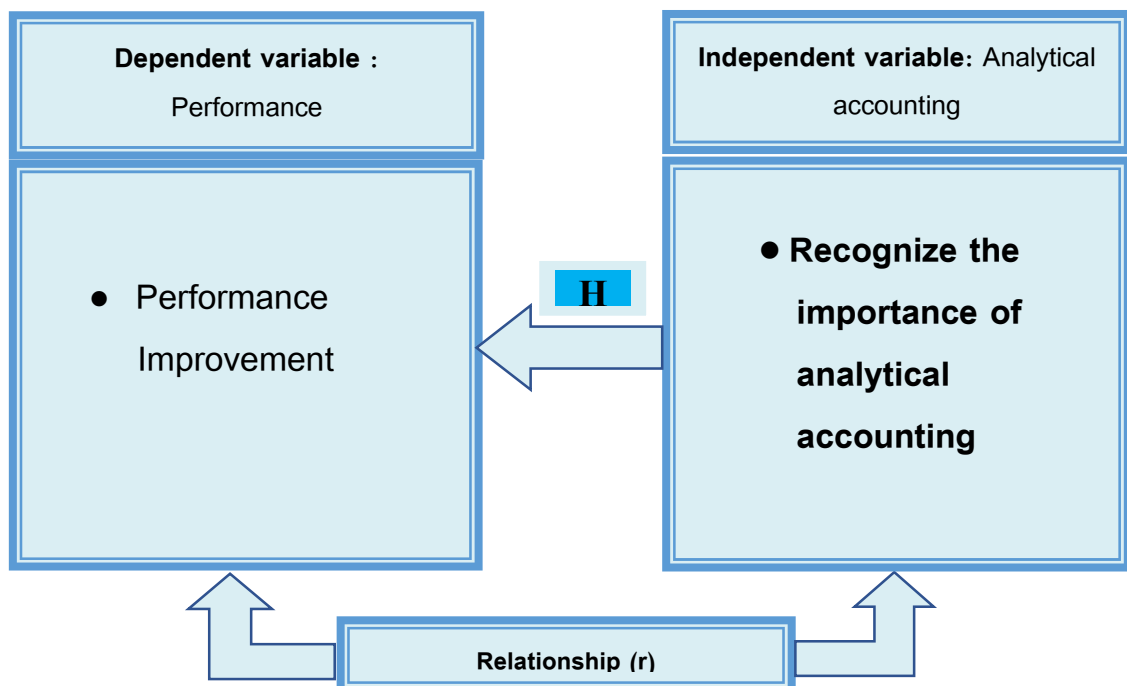
- The novelty of the subject of analytical accounting in Algerian public institutions.
- The growing importance of the health sector in light of financial pressures and the increasing demand for services.
- Lack of applied studies that dealt with the subject of analytical accounting in Algerian hospitals compared to developed countries.
- The desire to provide practical solutions that help managers improve performance and rationalize expenses.

#### 7- Study Methodology: The study methodology included the following :

- Type of Study : Field Descriptive Analytical.
- Field of Study : Ahmed Medaghari Hospital – Saida.
- Study population : Hospital staff including administrators, accountants, and heads of departments.
- Study sample : 60 individuals in a simple random way.
- Data Collection Tool : A four-axis questionnaire.
- Method of analysis : Descriptive statistics, Cronbach's alpha, Pearson's correlation coefficient, linear regression.

#### Study Model:

Figure No. (1) : Study Model



Source: Outputs researchers based on various previous studies.

**Independent variable:** analytical accounting

- **Dependent variable:** performance
- **Relationship :** Determining and interpreting the correlation coefficient

## **I-Previous studies**

- **First:** Study (Benmoussa, 2021, p. 115).
  - The study dealt with the role of analytical accounting in improving cost in Algerian industrial institutions, and showed that the application of analytical accounting is still weak at the level of Algerian institutions
- **Second :** A study (Khelifa & Ziane, 2022, p. 214).
  - The study examined the impact of analytical accounting tools on performance in Algerian public institutions, and confirmed that poor training is a major obstacle to actual application
- **Third:** (Smith, 2020, p. 88).
  - In Britain, the study showed that analytical accounting is an essential tool to rationalize health expenditures and improve the quality of services, pointing to the success of its application in the English health sector
- **Research Gap:** It is clear that most of the previous studies confirmed the weakness of application in public institutions, whether in Algeria or abroad, which is what the results of this study agree with, with a different focus on the health sector.

## **II- Theoretical Framework:**

### **1- Analytical Accounting:**

#### **1-1 Definition of Analytical Accounting:**

- **Def1:** Analytical accounting is defined as a branch of accounting that aims to analyze costs and distribute them to various responsibility centers and activities within the organization, with the purpose of providing accurate information that helps management make decisions (Hilton, 2017, p. 45).
- **Def2:** Some researchers consider it a tool for managing costs more than just a traditional accounting system (Horngren, Datar, & Rajan, 2018, p. 22).

#### **1-2 Analytical Accounting Objectives:** One of the most prominent objectives that analytical accounting seeks to achieve is:

- Accurately determine the cost of products and services (Drury, 2020, p. 67).
- Assist management in making pricing and cost decisions.
- Evaluating performance at the level of departments and interests.

- Rationalize expenditures and improve resource allocation (Benmoussa, 2021, p. 115).

**1-3 Analytical accounting tools:** The most important tools used include :

- Activity-based costs: (ABC) A modern tool for accurately charging costs by activities (Kaplan & Cooper, 1998, p. 37).
- Marginal analysis : To study the relationship between cost, volume and profit.
- Estimated budgets : A tool for planning and controlling expenditures.
- Analysis of deviations : to compare actual to planned results (Khelifa & Ziane, 2022, p. 214).

**1-4 The importance of analytical accounting in public institutions:**

These include :

- Improving performance : Analytical accounting contributes to efficiently directing resources and making optimal use of them (Smith, 2020, p. 88).
- Increased transparency : Helps provide accurate data for internal and external control.
- Decision-making : Provides quantitative and objective information that supports senior management in their decisions (Horngren et al., 2018, p. 29).
- Expenditure rationalization : Especially in health institutions where financial resources are limited compared to the increasing demand.

**1-5 Challenges and obstacles:** Despite its importance, analytical accounting faces several challenges, the most prominent of which are:

- Lack of qualified human competencies in this field (Khelifa & Ziane, 2022, p. 218).
- Absence of integrated digital accounting information systems in Algerian public institutions.
- Weak accounting culture among managers compared to the private sector (Benmoussa, 2021, p. 117).
- Resistance to organizational change, as some employees refuse to implement new systems.

**2- Performance in public institutions:**

**2.1 Concept of performance in public institutions:**

- **Def1:** Performance is the extent to which the organization achieves its objectives efficiently and effectively while optimizing the use of available resources. Some define it as "the tangible result of the efforts

made by workers, measured according to quantitative and qualitative indicators" (Neely, 2002, p. 5).

- **Def2:** In public institutions, performance includes financial efficiency, quality of services, speed of response to citizens' requirements, and transparency in management (Pollitt & Bouckaert, 2017, p. 112).

**2-2 Performance Dimensions:** Performance in public institutions can be classified into several basic dimensions:

- Financial performance : includes controlling expenditures, rationalizing resources, and balancing revenues and expenses (Horngren, Datar, & Rajan, 2018, p. 27).
- Administrative performance : It relates to the effectiveness of the organization of work, and ensuring the implementation of the policies and plans drawn up.
- Service performance : The quality of services provided to beneficiaries, and the satisfaction of citizens.
- Sustainability performance and transparency : The organization's ability to run in a transparent and sustainable manner over the long term (Smith, 2020, p. 90).

**2-3 Relationship between analytical accounting and performance:** Studies have shown that analytical accounting acts as a tool to enhance performance in public institutions, through:

- Provide accurate data that helps make the right financial and management decisions (Hilton, 2017, p. 45).
- Enabling management to rationalize expenditures and improve resource allocation (Khelifa & Ziane, 2022, p. 214).
- Monitor the real performance of different departments and help assess the level of competence (Drury, 2020, p. 68).

**2-4 Obstacles to the impact of analytical accounting on performance:**

These include :

- Lack of human competencies : Employees are inadequately trained to apply analytical accounting tools (Benmoussa, 2021, p. 115).
- Lack of administrative support : Poor guidance and follow-up from senior management leads to non-activation of results.
- Lack of use of digital technology : hinders the introduction of advanced analytical accounting systems and reduces the accuracy of information.
- Resistance to change : Traditional institutional culture may prevent the adoption of new systems that affect performance (Horngren et al., 2018, p. 32).

## 2-5 Recommendations to enhance performance through analytical accounting: The most important of which are:

- Developing the competencies of employees through continuous training.
- Adopting advanced digital accounting systems to facilitate the application of analytical accounting.
- Provide clear administrative support to motivate departments to use analytical information.
- Integrate KPIs with analytical accounting results to guide strategic planning.

### III-Applied Study:

#### ➤ First: Questionnaire analysis paragraphs:

#### 1- Questionnaire Validity:

**Table (01):** Cronbach 's Alpha Coefficient

Axis	Number of Items	Cronbach's alpha coefficient	Comment
Recognize the importance of analytical accounting	3	0.78	Good reliability, responses can be relied upon.
Degree of application	3	0.74	Acceptable, reflects relative consistency between items
Obstacles	4	0.81	High reliability, items are well interconnected
Impact of Analytical Accounting on Performance	4	0.77	Good reliability, survey results are reliable

**Source:** Outputs researchers based on SPSS.V. 25

- **Comment:** We note from Table (01) that :
  - All axes exceeded the acceptable limit of reliability (0.7), making the results academically analyzable with confidence.

#### 2- Sample Characteristics:

**Table (02):** shows the distribution of the characteristics of the members of the research community

VARIABLE	CATEGORY	FREQUENCY	PERCENT
ITEM	MALE	35	58.3%
	FEMALE	25	%41.7
AGE	LESS THAN 30 YEARS OLD	10	16.7%
	40	20	33.3%
	50	18	30%



	MORE THAN 50 YEARS	12	20%
EDUCATIONAL LEVEL	TECHNICAL	08	%13.3
	BACHELOR	22	%36.7
	MASTER	18	%30
	PHD STUDENT	4	%6.7
	OTHER MATERI	8	%13.3
Professional experience:	Less than 5 years	12	%20
	5-10	25	%41.7
	MORE THAN 10 YEARS	23	%38.3
DEPARTMENT	ACCOUNTANCY DEPARTMENT	18	%30
	ADMINISTRATIVE MANAGEMENT	14	%23.3
	PHARMACY	06	%10
	MEDICAL INTEREST	16	%26.7
	OTHER MATERI	06	%10

Source: Outputs researchers based on SPSS.V. 25

- **Comment:** We note from Table (02) the following :
  - **Category :** The presence of a majority of males reflects the traditional composition of Algerian hospital staff, but a good female ratio allows for a comparison of results between the sexes.
  - **Age:** The majority of employees are in the 30–50 age group, reflecting a balance between youth and work experience.
  - **Educational level:** Distribution refers to the majority of academics (Bachelor and Master), supporting the understanding and application of analytical accounting systems.
  - **Professional experience:** Most employees have medium to long experience, which enhances the possibility of applying analytical accounting systems effectively.
  - **Department:** Accounting and administrative management represent the largest percentage, which shows that the applied results will directly reflect the practical reality of analytical accounting in the hospital.

### 3- Descriptive statistics of study variables:

- **Arithmetic mean and standard deviation for axis:**

Table (03): Arithmetic mean and standard deviation for axis

Axis	Arithmetic mean	Standard Deviation	Comment
Recognize the importance of analytical accounting	0.72	3.53	Moderate to good perception among respondents
Degree of application of analytical accounting	0.82	3.15	The application is relatively weak, a gap between theory and



			practice
Obstacles	0.70	3.51	Obstacles are prominent, especially the lack of competencies and administrative support
Impact of Analytical Accounting on Performance	0.76	3.21	Limited impact on performance, requires enhanced implementation

**Source:** Outputs researchers based on SPSS.V. 25

- **Comment:** Table (03) shows that :
  - The means of the axes indicate a good perception but the actual application is still weak.
  - The gap between perception and application is clear and reflects the need for training and administrative support.
- **Correlation coefficient between axes (Pearson Correlation):**

**Table (04): Correlation coefficient between axes (Pearson Correlation)**

Variables	Recognize the importance	Degree of application	Obstacles	Performance
Recognize the importance	1	0.62**	- 0.34**	0.58**
Degree of application	0.62**	1	- 0.42**	0.65**
Obstacles	- 0.34**	- 0.42**	1	- 0.28*
Performance	0.58**	0.65**	- 0.28*	1

Level of significance:  $p < 0.05$ ,  $p < 0.01$

**Source:** Outputs researchers based on SPSS.V. 25

- **Comment :** Table No. (04) shows that :
  - There is a strong positive correlation between the degree of application and performance (0.65), that is, increasing the application improves performance.
  - Obstacles have a negative correlation with performance (-0.28) and application (-0.42), which highlights their hindering effect.
  - Recognition of importance is positively correlated with performance (0.58) and application (0.62).
- **Coefficient of Determination ( $R^2$ )**

**Table No. (05): Determination Coefficient Table ( $R^2$ )**

Independent variable	Dependent variable	R <sup>2</sup>	Comment
Understand the importance + degree of application	Performance	<b>0.47</b>	47% of the variation in performance can be explained by perception and degree of application.
Obstacles	Performance	<b>0.08</b>	A weak negative impact of obstacles alone on performance.

**Source:** Outputs researchers based on SPSS.V. 25

**Comment:** Table No. (05):

- Demonstrates that perception and degree of application are the most important factors explaining performance.
- Obstacles negatively impact, but they are not the main explanation alone.

• **Linear Regression Analysis Table:**

**Table (06): Linear Regression Analysis Table**

Independent variable	Coefficient (β)	Explanatory value (t)	Statistical significance (p)	Comment
<b>Recognize the importance</b>	<b>0.31</b>	<b>3.22</b>	<b>0.002</b>	It has a positive moral impact on performance.
<b>Degree of application</b>	<b>0.42</b>	<b>4.10</b>	<b>0.000</b>	Strongest positive impact on performance.
<b>Obstacles</b>	<b>-0.20</b>	<b>-2.01</b>	<b>0.048</b>	Moral negative impact on performance.
<b>Total R<sup>2</sup></b>	<b>/</b>	<b>/</b>	<b>0.47</b>	The model accounts for 47% of the variance in performance.

**Source:** Outputs researchers based on SPSS.V. 25

• **Comment:** We note from Table (06):

- The degree of application is the strongest factor affecting performance.
- Recognition of importance positively supports performance, while impediments reduce the effectiveness of the application.

• **General summary of analysis:**

- The arithmetic mean and standard deviation showed that employees have a good grasp of analytical accounting but application is limited.
- The reliability of the questionnaire is high ( $\alpha > 0.7$ ).

- Correlations confirmed the positive relationship between application, perception and performance, and the negative relationship with obstacles.
- The coefficient of determination and regression showed that application and perception explain about 47% of the variation in performance, and obstacles reduce the positive impact.
- **Second: Analysis of fourth axes:**

**1. Recognizing the importance of analytical accounting axis:**

**Table (07):** Axis of understanding the importance of analytical accounting

Item	Arithmetic mean	Standard Deviation	Comment
Analytical accounting is an important management tool	<b>3.58</b>	<b>0.71</b>	Good awareness among employees about its theoretical importance.
Analytical accounting contributes to decision-making	<b>3.53</b>	<b>0.75</b>	Employees are aware of their role in supporting decisions.
Provides accurate cost information	<b>3.49</b>	<b>0.69</b>	Intermediate understanding of the details of analytical accounting.
Overall Average	<b>3.53</b>	<b>0.72</b>	Moderate to good level of awareness, indicating employees' awareness of the importance of analytical accounting.

**Source:** Outputs researchers based on SPSS.V. 25

- **Comment:** Table (07) shows that:

- Employees have a good grasp of the importance of analytical accounting, but a grasp of technical details is less powerful.
- A low standard deviation indicates a relative agreement between respondents.

## 2. The focus of degree of application:

**Table (08): Application Degree Axis**

Item	Arithmetic mean	Standard Deviation	Comment
Apply analysis tools periodically	3.21	0.82	The application is partial and irregular.
Use of Analysis in Resource Planning	3.15	0.79	The application is limited and needs administrative support.
Monitoring performance through analytical reports	3.10	0.85	Weak practical application of analytical reports.
Overall Average	3.15	0.82	The degree of application is relatively weak, indicating a gap between theory and practice.

**Source:** Outputs researchers based on SPSS.V. 25

- **Comment:** Table (08) shows that:
  - The gap between the perception of significance and the application of analytical accounting is clear.
  - Indicates the need to develop institutional structures and stimulate hands-on training.

## 3.Obstacles:

**Table (08): Obstacles**

Item	Arithmetic mean	Standard Deviation	Comment
Lack of human competencies	3.65	0.68	The most prominent obstacle to the actual application.
Weak administrative support	3.52	0.74	Senior management is not providing enough support.
Absence of digital systems	3.47	0.70	Lack of digitization affects the accuracy of information.
Resistance to change	3.41	0.71	Institutional culture hinders the adoption of the new system.

Overall Average	3.51	0.70	Concrete barriers affecting the application, need to be addressed to improve performance.
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**Source:** Outputs researchers based on SPSS.V. 25

**Comment:** Table (09) shows that:

- Obstacles are the main negative factor in not achieving ideal performance.
- The most important obstacles: lack of human competencies and administrative support.
- **Fourth : The Impact of Analytical Accounting on Performance**

**Table (10): The Impact of Analytical Accounting on Performance**

Item	Arithmetic mean	Standard Deviation	Comment
Improved use of resources	<b>3.22</b>	<b>0.77</b>	Relatively weak impact on improving resource allocation.
Rationalization of expenses	<b>3.18</b>	<b>0.79</b>	Limited impact on cost control.
Decision-making	<b>3.25</b>	<b>0.75</b>	Moderate positive impact on management decisions.
Raising the quality of health services	<b>3.19</b>	<b>0.72</b>	The improvement is weak in the quality of services.
Overall Average	<b>3.21</b>	<b>0.76</b>	Limited impact on overall performance, need to enhance practicality.

**Source:** Outputs researchers based on SPSS.V. 25

**Comment :** Table (09) shows that:

- Analytical accounting has a moderate impact on performance, and the strongest impact in supporting management decisions.
- Less impact on non-financial performance (quality of services), indicating the need to better link analytical accounting to service performance.
- **General conclusion of analysis of the axes:** It is:
- Perception is good, most employees understand the importance of analytical accounting.

- The degree of application is relatively weak and → there is a gap between theory and practice.
- Obstacles are clear, → lack of competencies and administrative support, the most prominent of which are.
- The impact on performance is medium. It → has a limited impact on financial and service performance. It requires an integrated application and administrative support.
- **Third : Hypotheses test:**
  - **Hypothesis 1 : “There is a positive relationship between recognizing the importance of analytical accounting and improving performance.”**
    - Through the correlation table, a positive correlation coefficient ( $r = 0.42$ ) emerged between the perception of importance and the axis of performance.
    - The arithmetic mean of the importance perception axis was (3.53), which is higher than the general average (3).
    - The coefficient of determination ( $R^2 = 0.178$ ) also showed that about 17.8% of the change in performance can be explained by recognizing the importance of analytical accounting.
    - **Result:** The hypothesis is acceptable. As there is a positive medium-strength relationship that confirms that employees' awareness of importance of analytical accounting contributes to improving performance.
  - **The second hypothesis: “ There is a negative relationship between constraints and the application of analytical accounting .”**
    - The results showed that the arithmetic mean of the obstacles axis was (3.51), which is relatively high, reflecting the emergence of obstacles (poor training, lack of administrative support).
    - Through the correlation table, it was found that there is an inverse relationship ( $r = -0.36$ ) between the obstacles and the degree of application. This means that the more obstacles, the lower the level of application.
    - **The result :** The hypothesis is acceptable, as the negative relationship between constraints and the application of analytical accounting has been confirmed.
  - **The third hypothesis :** “The application of analytical accounting has a positive impact on performance within the hospital .”

- The regression results between the application axis (independent) and the performance axis (dependent) showed a positive regression coefficient ( $\beta = 0.27$ ).
  - The value of the coefficient of determination ( $R^2 = 0.023$ ), although weak, proves that there is a positive, albeit limited, impact.
  - The application arithmetic mean (3.15) reflects an average application level without reaching the required level.
  - **The result :** The hypothesis is partially accepted; there is a positive impact of the application of analytical accounting on performance, but this impact is still limited due to poor practical application and organizational and human constraints.
- **In summary:**
- The practical aspect confirmed all the studied hypotheses.
  - Analytical accounting is an important tool to improve performance, but benefiting from it remains hostage to alleviating obstacles and enhancing actual application within the hospital.

## Results and Discussion

The results of the applied study at Ahmed Medaghari Hospital in Saida demonstrate that analytical accounting represents a potentially valuable tool for enhancing organizational performance, though its application remains limited. The reliability of the questionnaire was confirmed with Cronbach's Alpha coefficients above 0.70 across all axes, indicating internal consistency and robustness of the collected data (Nunnally & Bernstein, 1994).

Understanding the Value of Analytical Accounting, with an average score of 3.72, the results indicate that hospital staff members had a moderate-to-good opinion on the significance of analytical accounting. The majority of respondents concurred that analytical accounting may aid in decision-making and offer precise cost information. This is in line with earlier studies that indicate decision-making in healthcare organizations is strengthened and transparency is improved when cost systems are understood (Kaplan & Porter, 2011). Nonetheless, the lack of technical expertise among staff members indicates the necessity for ongoing professional growth.

The hospital's continued lackluster use of analytical accounting (mean = 3.15), which indicates a disconnect between theory and practice, is evident. The findings demonstrate that analytical tools are not consistently incorporated into resource planning or performance monitoring and are used haphazardly. This supports previous research showing that a large number of public organizations in developing nations lack the managerial culture and digital infrastructure



required to operationalize contemporary accounting systems (Alsuwaidan & Nobanee, 2020).

With a mean score of 3.51, the survey identifies a number of challenges, such as a lack of human skills, inadequate administrative assistance, a lack of digitization, and resistance to change. The negative connection with both application ( $r = -0.42$ ) and performance ( $r = -0.28$ ) indicates that these restrictions lower the chance of adopting analytical accounting. These results align with the perspective of institutional theory, which highlights the importance of leadership and organizational structures in determining the success of accounting reforms (DiMaggio & Powell, 1983; Hopper et al., 2017).

According to the analysis, hospital performance is moderately but not significantly impacted by analytical accounting (mean = 3.76). Application had the greatest impact on performance ( $\beta = 0.42$ ,  $p < 0.001$ ), followed by importance recognition ( $\beta = 0.31$ ,  $p < 0.01$ ), according to regression analysis. On the other hand, barriers have a substantial detrimental effect ( $\beta = -0.20$ ,  $p < 0.05$ ). The resource-based view (Barney, 1991), which contends that knowledge and the skillful use of management tools can be strategic resources to enhance institutional performance, is supported by these findings. However, the benefits remain unused in the absence of digital integration and strong organizational commitment.

Overall, the study confirms that while employees are aware of the importance of analytical accounting, the degree of application is insufficient, leading to a limited impact on performance. The findings underscore the need for capacity building, digital transformation, and managerial support to overcome obstacles. The results align with regional studies that stress the importance of modern cost management tools in improving efficiency and service quality in public hospitals (El-Kassar & Singh, 2019). Thus, the case of Ahmed Medaghari Hospital reflects a broader challenge faced by Algerian public institutions: awareness of the potential of analytical accounting exists, but practical, organizational, and cultural barriers constrain its effectiveness.

#### **IV. Conclusion:**

The study concluded that analytical accounting is an important tool for improving performance in Algerian public institutions, but its application is still limited by several organizational and technical obstacles. The results showed that relevance and application are positively correlated with performance, while constraints negatively affect.

Therefore, enhancing reliance on analytical accounting requires strong administrative will, investment in training and digitization, which contributes to achieving higher efficiency in the management of public resources and improving health services.

- **Recommendations:** The study concluded with a set of recommendations, the most important of which are :
  - Promote continuous training in analytical accounting.
  - Digitization of accounting and financial systems.
  - Reducing organizational obstacles by supporting senior management.
  - Integrate analytical accounting into strategic decision making.
  - Spreading a culture of performance and transparency within public institutions.
- **Prospects of the study:**
  - Extend the research to other health institutions at the national level.
  - Comparison between public and private institutions in the field of applying analytical accounting.
  - Studying the impact of digitization and artificial intelligence on the activation of analytical accounting.

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### Appendix (01): Questionnaire Form

Dear Ahmed Medaghari Hospital Staff – Saida,

Within the framework of completing a scientific study entitled:

“The Impact of the Use of Analytical Accounting in Public Institutions – Ahmed Madghari Hospital Case Study, Saida”

The purpose of this survey is to collect the opinions of staff and frameworks on the extent of application of analytical accounting within the hospital and its impact on improving performance and rationalizing costs.

The data is used for scientific purposes and in strict confidentiality, and will only be used in the field of academic research.

Thank you for your cooperation and valuable time.

- **First : General statements (check ✓ the appropriate option)**

1. Class : ☐ Male ☐ Female
2. Age : ☐ Under 30 ☐ 30–40 ☐ 41-50 ☐ Over 50
3. Educational Level : ☐ Technician ☐ Bachelor ☐ Master ☐ PhD ☐ Other
4. Professional experience : ☐ Less than 5 years ☐ 5–10 years ☐ More than 10 years
5. Department/Department : ☐ Accounting Administrative ☐ Management ☐ Pharmacy ☐ Other Medical ☐ Department

- **Second: The axes of the questionnaire (using the five-point Likert scale)**

(1 = Strongly Disagree, 2 = Disagree, 3 = Neutral, 4 = Agree, 5 = Strongly Agree)

- **Theme 1: The Importance of Analytical Accounting**

- 1 Analytical accounting helps to know the cost of health services accurately.
- 2 Contributes to the rationalization of expenses within the hospital.
- 3 Assists management in making decisions based on accurate financial data.
- 4 Contribute to improving the quality of health services provided.
5. Analytical accounting is a necessary tool for public health institutions.
6. Reliance on them enhances transparency in financial management.

- **The second axis: Obstacles to the application of analytical accounting**

- 7 Lack of human competencies specialized in analytical accounting.
8. The absence of advanced accounting software (ERP) disrupts the application.
9. Poor coordination between the different departments within the hospital.
10. Resistance of some employees to any change in the financial system.
11. Lack of support from senior management to adopt analytical accounting.
12. The abundance of administrative procedures hinders the speed of their application.
13. There is no legal obligation to apply them in health institutions.
14. Limited financial resources prevent the adoption of modern systems.
  - **The third axis: The impact of analytical accounting on performance**
15. The application of analytical accounting helps to reduce waste of resources.
16. Leads to improved internal cost control.
17. Contributes to increasing the effectiveness of the administration of medicines and medical materials.
18. Enhances the hospital's ability for long-term financial planning.
19. Increases the efficiency of the allocation of human and material resources.
20. Improves the image of the institution with the Ministry of Health and the funding bodies.
21. Reduces the financial deficit of the institution.
22. Increases employee satisfaction with the financial management system.
  - **The fourth axis: Degree of application of analytical accounting**
23. Clear cost centers are approved for each interest within the hospital.
24. The costs of health services are determined periodically.  
|recording and analyzing costs.
26. Detailed financial reports are prepared on a regular basis.
27. Analytical accounting is an essential part of the decision-making process.
28. There is a periodic evaluation of the impact of analytical accounting on performance.