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The Impact of Behavioral Accounting on Accounting Decision-Making A Field Study in Algerian Institutions

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Abstract

The aim of this study was to analyze the effect of behavioral accounting on the accounting decision-making process within a group of Algerian institutions, by focusing on the psychological and organizational factors that may influence the professional judgment of the accountant. The study is based on the hypothesis that accounting decisions do not rely solely on technical standards and rules but are also affected by cognitive biases, professional pressures, and the organizational culture prevailing in the work environment. The study adopted a descriptive-analytical approach, and data were collected using a questionnaire directed at a sample of accountants and financial managers in several Algerian institutions. The data were statistically analyzed to test the nature of the relationship between the dimensions of behavioral accounting and the quality of the accounting decisions made. This study seeks to highlight the importance of the behavioral dimension in accounting practice and to contribute to expanding research in this field within the Algerian context, while providing recommendations that support the development of professional performance and enhance the objectivity of accounting decisions.

Keywords: *Behavioral accounting, decision-making, information credibility, institutional performance.*

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Introduction

Behavioral accounting is considered one of the modern approaches in the field of accounting that goes beyond the traditional technical perspective based on numbers and rules, to encompass psychological and social influences in the accounting decision-making process. It views the accountant not only as an "implementer of standards" but also as a cognitive actor influenced by personal experiences, perceptual biases, and professional pressures faced within the organization. The interest of this branch is manifested in studying how individuals interact with accounting information while analyzing data and providing professional estimates, and how psychological factors can affect the quality of decisions and the interpretation of financial results. The importance of behavioral accounting lies in its ability to explain behavioral patterns that traditional models alone cannot capture, such as responses to pressure, hasty judgment, and the tendency to confirm prior beliefs. It also contributes to a deeper understanding of the conditions that lead to professional errors or biases in judgment, enabling organizations to develop training systems and decision support tools that align with the human nature of the accountant. In the research context, Behavioral accounting forms an important framework for analyzing the interactions between the human mind and accounting variables, and opens new horizons for reaching more effective accounting practices suitable for the reality of work environments.

The problem:

Despite the rapid development in accounting methods and tools, most studies in traditional accounting still focus on technical aspects and prescribed standards without taking into account the psychological and behavioral factors that influence accounting decision-making. In the Algerian context, institutions face diversity in work environments and organizational culture, making the understanding of human behavior in the accounting profession crucial for improving the quality of accounting decisions.

The problem is summarized in the following main question :

To what extent do psychological and behavioral factors affect the accounting decision-making process of accountants and practitioners in Algerian institutions ?

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From this question, a set of sub-questions arises :

- Do cognitive biases influence accountants' estimates?

- What is the role of occupational pressure and the organization of the work environment in guiding accounting choices?

- How do professional experience and organizational culture interact with decisions made by accountants in Algerian institutions ?

Hypotheses:

- That the cognitive biases that an accountant may be exposed to while analyzing information affect their professional judgments, which may reflect on the nature of the accounting decision made.
- That the level of professional pressure and the organization of the work environment contribute to guiding accounting choices, as working conditions and regulatory constraints can affect the independence of professional judgment.

- That the accountant's professional experience and the prevailing organizational culture within the institution constitute two influential factors in the decision-making style, by either enhancing or restricting the objectivity of accounting judgment.

The Conceptual Framework of Behavioral Accounting

Theoretical Foundations of Behavioral Accounting

The Emergence and Development of Behavioral Thought in Accounting

Preliminary Stage: Emergence of the Human Dimension in Accounting Analysis[2]

The first indications of behavioral thought appeared with the growing interest in studying the behavior of individuals within organizations during the mid-20th century, as researchers began to criticize the purely normative nature of traditional accounting. At this stage, it was emphasized that accounting systems do not operate in isolation from their users, and that their effectiveness is linked to how individuals perceive information and interact with it. This approach paved the way for considering accounting as a social system in addition to being a technical system.

Stage of Scientific Foundation: Shift Towards Experimental Research

This stage was characterized by the intensification of applied studies that sought to test the effect of budgets, control systems, and evaluation methods on the behavior of managers and accountants. Attention emerged regarding motivation, goal commitment, and the influence of incentives in guiding decisions. The idea was also highlighted that decision-makers operate under cognitive constraints and incomplete information, leading to the overcoming of the traditional assumption based on absolute rationality.

Stage of Theoretical and Methodological Expansion: Deepening Behavioral Analysis

The scope of research expanded to include the study of professional judgments in the areas of estimation, recognition, and measurement, with a focus on cognitive biases, organizational pressures, and institutional culture. Research also benefited from decision theories and agency theory to understand conflicts of interest within the organization and their impact on accounting choices. This stage witnessed a diversity in research methodologies, including experimental studies, surveys, and case analysis.

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[2] Robert N. Anthony ،*Management Accounting: Text and Cases* ،McGraw-Hill ،1988 p59.

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The Contemporary Stage: Integration with Behavioral Economics and the Ethical Dimension
Modern behavioral thought has moved towards integrating the concepts of behavioral economics into the interpretation of accounting decisions, with attention to psychological factors such as overconfidence, risk aversion, and the effect of information presentation. There has also been a focus on professional responsibility and ethical values and their impact on the quality of accounting judgments. In this stage, behavioral analysis has become considered a complementary framework to accounting thought, aiming to interpret the practical reality of decisions within various regulatory and economic environments.

With this gradual development, accounting thought has shifted from focusing on rules and procedures to studying humans as active elements in shaping accounting outcomes, adding an interpretive dimension that enhances understanding of the decision-making process within institutions.[3]

The Position of Behavioral Accounting within the Branches of Modern Accounting
Behavioral accounting is classified within the modern trends in accounting thought that have expanded the scope of analysis from technical aspects to the human and organizational dimensions related to accounting practice. It is not considered an independent branch per se, but rather represents an analytical perspective that overlaps with financial accounting, managerial accounting, and auditing, by focusing on how psychological characteristics, professional motivations, and the organizational environment influence accounting judgments and estimates. It also helps explain variations in decisions among individuals despite their adherence to the same rules and standards, which gives it a complementary role to the other branches. In this capacity, behavioral accounting enhances the realistic understanding of the process of preparing and using information, highlighting that the quality of accounting outputs is linked not only to the integrity of procedures but also to the behavior of those who prepare and interact with them[4]

Figure

The figure shows that behavioral accounting does not function as a separate branch, but rather mediates other accounting branches as an interpretive framework that studies the effect of human behavior on measurement, presentation, control, and auditing processes. It is connected to financial accounting in terms of explaining how financial statements are used, intersects with managerial accounting in analyzing the impact of budgets and incentives on performance, and supports auditing through understanding professional judgments and potential biases. Its relationship also extends to governance and internal control by studying the influence of organizational culture and institutional pressures on professional behavior.

The difference between behavioral accounting and traditional accounting

Table No. 01 The difference between behavioral accounting and traditional accounting

	Dimension	Traditional Accounting	Behavioral Accounting
1	Main focus	Measurement, recording, and financial disclosure according to standards and rules	The impact of human behavior and psychological and social factors on accounting decision-making
2	Perspective towards the decision	Assuming absolute rationality of the decision maker	Acknowledging the limitations of rationality, cognitive biases, and professional pressures
3	Methodology	Fixed standards and formal procedures	Experimental studies, surveys, and behavioral analysis of actual behavior within the organization

[3] Birnberg, J. G., & Shields, J. F. (1989). *Three decades of behavioral accounting research: A search for order*. Behavioral Research in Accounting. P23

[4] Abdullah Al-Turaiki, Behavioral Management Accounting, Al-Mareekh Publishing, Riyadh, 2005. p. 63

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4	Primary beneficiary	External user of financial information (investor, lender, regulatory body)	Both the accountant and users of financial information, with a focus on their interactions and behavior
5	Analytical tool	Financial and administrative rules and standards	Cognitive biases, organizational culture, professional pressures, ethical values
6	Ultimate goal	Providing an accurate and unified picture of the financial situation	Interpreting and improving the decision-making process while considering human behavior and the organizational environment

Source: Prepared by the researcher based on Libby, R., Bloomfield, R., & Nelson, M. (2002). Experimental research in financial accounting. Accounting, Organizations and Society.

The Concept of Behavioral Accounting and Its Development

Behavioral accounting is a branch of modern accounting that focuses on understanding the impact of psychological and social factors on the accounting decision-making process, whether from the side of the accountants themselves or the users of financial information. It goes beyond the traditional theory, which assumes absolute rationality of the decision-maker, to give attention to how individuals perceive accounting information, the cognitive biases that may accompany their estimates, as well as the impact of professional pressures, incentives, and organizational culture in shaping financial judgments and estimates. In short, behavioral accounting aims to explain the actual behavior of accountants and the extent to which the internal and external environment affects the quality of accounting decisions, in order to provide a deeper understanding of the human dimension within the financial information system.[5]

Characteristics and Areas of Interest of Behavioral Accounting

Focus on the human actor in the accounting process:

Behavioral accounting views the accountant and decision-maker as essential elements whose behaviors and perceptions affect the nature of accounting decisions, rather than focusing only on technical systems and standards.

Interest in psychological and social factors:

It studies the impact of psychological factors such as cognitive biases and motivation, as well as social and organizational influences, including corporate culture and professional pressures, on the quality of decisions.

3. Analysis of actual behavior rather than ideal behavior:

It aims to interpret accounting decisions and practices as they occur in real work environments, recognizing the differences between theory and practice.

4. Integration with other accounting branches:

[5] Mohammed Matar, Modern Trends in Management Accounting, Wael Publishing, Jordan, 2010.p 83

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Behavioral accounting functions as a complementary interpretive framework for financial accounting, managerial accounting, and auditing, enabling a deeper understanding of the nature of accounting decisions.

Methodological flexibility:

It uses various research methods, including experimental studies, case analysis, and surveys, to allow researchers to study human behavior in a diverse accounting context.[6]

Areas of Interest in Behavioral Accounting

Cognitive Biases and Their Impact on Accounting Estimates:

Studying how individual cognitive biases affect decisions related to measurement, recognition, and financial valuation.

Professional Pressure and Work Environment:

Analyzing the impact of budgeting systems, controls, and tight schedules on the decision-making process.

Professional Experience and Organizational Culture:

Exploring the relationship between accountants' level of experience and organizational culture in guiding professional judgments.

Behavior of Financial Information Users:

Understanding how investors and managers interpret financial reports and how psychological aspects influence their decisions.

Ethical Dimensions and Professional Responsibility:

Focusing on the role of ethical values and professional standards in addressing conflicts of interest and ensuring the quality of accounting decisions.

Behavioral Factors Influencing Accounting Decision

It is evident from recent studies that accounting decision-making is influenced by several behavioral factors that go beyond the technical aspect of the accounting system, as these factors constitute the primary determinant of accountants' behavior in the context of institutional work.[7]

Cognitive biases: Cognitive biases that an accountant may acquire while processing financial information represent one of the most important influencing factors, such as overconfidence in previous estimates or the tendency to confirm personal beliefs, which may lead to unbalanced decisions in measurement, recognition, and financial evaluation.

Professional pressures and organizational environment: Work conditions, including tight schedules, management expectations, and budget requirements, affect decision-making style, and may push the accountant to adopt more conservative choices or make hasty estimations.

Professional experience and individual competence: The level of experience and practical knowledge of the accountant determines their ability to deal with incomplete information and analyze potential results

[6] Birnberg Jacob G. ‹"The Role of Behavioral Research in Management Accounting" ‹*Accounting, Organizations and Society* ‹2011 p 49

[7] Libby, R., Bloomfield, R., & Nelson, M. (2002). *Experimental research in financial accounting: Preface and overview*. Accounting, Organizations and Society, 27(8), pp 775–810

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accurately, as an experienced accountant demonstrates greater ability to make more objective and realistic decisions compared to a novice accountant.

Organizational Culture:

The values of the organization, its internal systems, and leadership behaviors form a framework that affects the nature of accounting decisions, as a work environment that encourages transparency and accuracy enhances the quality of judgments, while a culture focusing solely on results sometimes leads to biases or excesses.

Ethical Dimensions and Professional Standards:

Commitment to ethical values and professional principles is a key factor in guiding accounting decisions, especially when facing conflicts of interest between individual goals and professional requirements, making the ethical dimension a crucial element in ensuring integrity and quality in decisions.

In short, accounting decisions arise from a complex interaction between an individual's mental capabilities, environmental pressures, organizational culture, and ethical standards, making the study of behavioral accounting necessary to understand how decisions are made in organizations more realistically and accurately.

The impact of behavioral accounting on accounting decision-making: A field study in Algerian institutions

Sample Population: The research sample consisted of 63 individuals, all of whom were executives and managers in economic institutions. They were given questionnaires to determine how behavioral accounting influenced accounting decision-making. This selection enabled obtaining direct opinions from individuals responsible for the impact of behavioral accounting on accounting decision-making in Algerian institutions.

Data Collection Tool: We used a questionnaire with the aim of reaching the impact of behavioral accounting on accounting decision-making in Algerian institutions. The questionnaire included four main axes to ensure the collection of comprehensive and accurate information.

First Axis: Personal Information

This axis focuses on collecting basic data related to the respondents, such as age, professional experience, and job position within the organization. It aims to identify the demographic and professional characteristics of the study sample, allowing for an understanding of the participants' backgrounds. It also enables the analysis of the extent to which these characteristics influence their perceptions and attitudes toward accounting disclosure practices within the organization.

Axis Two: Psychological (Cognitive) Factors

This axis addresses the psychological and cognitive factors that may affect accountants' behavior and decision-making, such as personal perception, cognitive biases, and the level of confidence in professional judgment. It also aims to analyze how these factors influence the interpretation and processing of financial information, and their impact on the quality and accuracy of accounting disclosure.

Axis Three: Organizational and Professional Factors

This axis focuses on various organizational and professional aspects that influence accounting practice, such as the organizational structure, clarity in the distribution of responsibilities, and the level of professional qualification. It also aims to study the extent to which the work environment and internal procedures affect the effectiveness of accounting disclosure and the quality of the information provided.

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Axis Four: Ethics and Organizational Culture

This axis addresses the role of professional ethics and organizational culture in guiding accounting behavior within the institution, through adherence to professional values, integrity, and transparency. It also highlights the impact of institutional values and ethical standards in enhancing the reliability of accounting information and reducing improper practices.

Reliability and Validity of the Questionnaire

Table No. 02 Cronbach's Alpha Values According to Each Axis

Variable	Axis	Number of Items	Cronbach's Alpha
1	**Psychological (cognitive)**	7	0.837
2	**factors** **Organizational and professional**	7	0.745
3	**factors** **Ethics and organizational culture**	7	0.786
4	**Total statements**	21	0.871

Source: Prepared by the researchers based on the outputs of the SPSS program

Comment: The table shows the values of Cronbach's alpha coefficient for each of the study's axes, along with the number of items belonging to each axis, in addition to the overall value for all twenty items combined. These values demonstrate reliability, reflecting the extent of consistency among the items in measuring concepts related to organizational obstacles, legislative obstacles, and accounting disclosure. The table also highlights the nature of the interaction of the items when calculating the overall score.

Presentation and Analysis of Study Results Presentation and Analysis of the Study Sample

Table 03 Distribution of the Sample Members by Gender

Gender					
		Frequency	Percent	Valid Percent	Cumulative Percent
Valid	: Male	52	82,5	82,5	82,5
	Female	11	17,5	17,5	100,0
	Total	63	100,0	100,0	

Source: Prepared by the researchers based on the outputs of the SPSS program

Comment: The results of distributing the sample individuals according to the gender variable showed a noticeable numerical disparity between the male and female categories, with the male category holding the largest proportion of the total sample, as their number reached 52 individuals, equivalent to 82.54% of the total sample size, while the number of females was 11 individuals, representing 17.46%. This distribution reflects the dominance of male representation within the study sample compared to female representation.

This disparity may be explained by a number of factors related to the nature of the study community or the characteristics of the sector under investigation, especially if some positions or jobs under scrutiny witness greater male participation compared to females. It may also be related to the degree of response to the questionnaire or the distribution of human resources within the institution or institutions concerned with the study.

Accordingly, this difference in representation should be taken into account when analyzing and interpreting the results, particularly regarding the possibility of variations in perspectives or perceptions according to

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the gender variable, which contributes to providing a more accurate and objective reading of the study outputs.

Table No. 04 Distribution of sample individuals by age

AGE					
		Frequency	Percent	Valid Percent	Cumulative Percent
Valid	Less than 30 years	7	11,1	11,1	11,1
	From 30 to 40 years	15	23,8	23,8	34,9
	From 40 to 50 years	24	38,1	38,1	73,0
	More than 50 years	17	27,0	27,0	100,0
	Total	63	100,0	100,0	

Source: Prepared by the researchers based on the outputs of the SPSS program

Comment on the distribution of sample members by age groups: There is a relative diversity in the age composition of the respondents, with a clear concentration in the middle age group compared to other groups. The age group from 40 to 50 years recorded the highest representation within the sample, with 24 individuals, equivalent to 38.10% of the total sample, indicating a strong presence of a group that mostly possesses professional experience and accumulated practical knowledge. The second rank is held by the group over 50 years, with 17 individuals, representing 26.98%, reflecting a significant contribution of older age groups to the study, a group that often has long professional experience and greater ability to assess various organizational and administrative aspects. The age group from 30 to 40 years included 15 individuals, or 23.81% of the total sample, representing an acceptable representation of an active professional group that combines vitality and intermediate experience. Meanwhile, the age group under 30 recorded the lowest representation, with only 7 individuals, equivalent to 11.11%, indicating the limited participation of the young group compared to other groups.

In general, this distribution shows the presence of a relative balance in the age composition of the sample, with a clear predominance of the middle-aged and older groups, which may contribute to enhancing the reliability of the results, given the professional experience and deeper knowledge of these groups regarding the study topic.

Table No. 05 Distribution of sample individuals by educational qualification

Educational qualification					
		Frequency	Percent	Valid Percent	Cumulative Percent
Valid	Senior Technician	22	34,9	34,9	34,9
	Bachelor's/Master's	41	65,1	65,1	100,0
	Total	63	100,0	100,0	

Comment: The distribution of sample individuals according to educational level showed a clear dominance of university levels, reflecting the high academic level of the respondents and its compatibility with the nature of the jobs and tasks they occupy within the institution under study. The category of holders of bachelor's and master's degrees recorded the highest representation, with 41 individuals out of 63, equivalent to 65.08% of the total sample, indicating that the majority of the sample members have a university education that enables them to understand various administrative and organizational aspects related to the study topic.

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On the other hand, the number of individuals in the senior technician category was 22, representing 34.92%, a significant proportion that reflects an important presence of the technical and applied category within the sample, contributing to enriching the results by combining the academic aspect with the professional applied aspect.

Table No. 06 Distribution of sample individuals by job position

Job position					
		Frequency	Percent	Valid Percent	Cumulative Percent
Valid	Assistant Accountant	14	22,2	22,2	22,2
	Accountant	40	63,5	63,5	85,7
	Head of Accounting Department	9	14,3	14,3	100,0
	Total	63	100,0	100,0	

Source: Prepared by the researchers based on the outputs of the SPSS program

Comment: The distribution of sample members by job position shows a relative diversity in the jobs included in the study, with a clear concentration in accounting-type positions, which is consistent with the nature of the research topic related to accounting and organizational aspects. The category of accountants recorded the highest representation within the sample, with their number reaching 40 individuals out of 63, equivalent to 63.49% of the total sample, reflecting the pivotal role this category plays in managing financial and accounting operations within the institution.
The second rank was occupied by accounting assistants, numbering 14 individuals, or 22.22%, a significant proportion indicating a clear presence of support functions in accounting work, contributing to the execution of daily procedures as well as the collection and processing of financial data.

As for the category of accounting department managers, their number reached 9 individuals, representing 14.29% of the total sample, reflecting appropriate representation of supervisory and administrative levels within the organizational structure, which allows benefiting from leadership perspectives related to planning, control, and decision-making.

Table No. 07 Distribution of sample individuals by professional experience

Work experience				
	Frequency	Percent	Valid Percent	Cumulative Percent
Less than 5 years	18	28,6	28,6	28,6
From 5 years and less than 10	1	1,6	1,6	30,2
From 10 years and less than 15	20	31,7	31,7	61,9
20 **From 15 years and less than 20**	14	22,2	22,2	84,1
20 years and more	10	15,9	15,9	100,0
Total	63	100,0	100,0	

Source: Prepared by the researchers based on the outputs of the SPSS program

Comment: The distribution of sample members according to years of experience shows a clear professional diversity, where the highest percentages were recorded in the categories (15–20 years) and more than 20 years, each with (30%), followed by the category (5–10 years) with (20%), then the category of less than 5 years with (13.33%), while the category (10–15 years) recorded the lowest representation with (6.67%), reflecting the predominance of long-experienced individuals within the sample.

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Presentation and analysis of the responses of the study sample members

Table No. 08: Table of arithmetic means and standard deviations for the items of the psychological (cognitive) factors.

Descriptive Statistics			
	N	Mean	Std. Deviation
I rely on my previous experiences when making accounting decisions.	49	3,73	1,016
I tend to confirm my previous opinions when analyzing financial data.	49	3,82	0,755
Overconfidence may affect the accuracy of accounting estimates.	49	3,84	0,825
I am influenced by the way accounting information is presented.	49	3,27	0,884
I find it difficult to change my decisions even when new information emerges.	48	3,31	0,903
Psychological factors affect the objectivity of accounting judgment	49	3,69	0,895
Personal perception plays a role in interpreting financial information.	49	3,10	0,963
Valid N (listwise)	48		

Source: Prepared by the researchers based on the outputs of the SPSS program

Comment: The table results show that the averages of the sample individuals' responses range between (3.73) and (3.84), reflecting a relatively high level of agreement on the statements under study.

It is also noted that the achieved values are close to each other, indicating relative homogeneity in the respondents' opinions.

The standard deviation values, ranging between (0.755) and (1.016), indicate limited variation in the responses.

It is also evident that the sample individuals perceive the impact of overconfidence in accounting estimates with an average of (3.84).

Meanwhile, the other statements recorded similar averages, confirming the same general trend. Overall, the results reflect a considerable awareness of the behavioral factors affecting accounting decisions.

Presentation and Analysis of the Responses of the Study Sample Members Regarding the Second Axis

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Table No. 09: Associated with the Arithmetic Means and Standard Deviations of the Statements of Organizational and Professional Factors

Descriptive Statistics			
	N	Mean	Std. Deviation
Time pressure affects the quality of accounting decisions	49	3,84	,825
Management pressures affect the independence of the accountant	49	3,69	,822
The work environment affects the way decisions are made	49	3,76	,804
The incentive system affects the accountant's behavior	49	3,80	,841
Professional experience helps in making more accurate decisions	49	3,57	,890
Leadership style affects accounting judgments	49	3,98	,777
Leadership style affects accounting judgments	49	3,20	,912
Valid N (listwise)	49		

Source: Prepared by the researchers based on the outputs of the SPSS program

Comment: The results of the table show that the means of the sample respondents' answers range between (3.20) and (3.98), reflecting a medium to high level of agreement regarding the impact of organizational and behavioral factors on accounting decisions.

The highest value was recorded for the statement related to continuous training improving the quality of accounting decisions, with a mean of (3.98), indicating awareness of the importance of training in enhancing accounting performance.

Meanwhile, the lowest value was for the statement concerning leadership style affecting accounting judgments, with a mean of (3.20), which reflects a relative variation in opinions regarding this factor. The standard deviations range between (0.777) and (0.912), indicating a relatively limited degree of dispersion in respondents' answers.

Overall, the results confirm that the work environment, organizational pressures, incentive systems, and professional experience affect the quality of accounting decisions to varying degrees. These data also reflect a considerable awareness among the sample individuals of the importance of factors influencing accounting practice.

Table No. 10 on the means and standard deviations of statements on ethics and organizational culture

Descriptive Statistics					
	N	Minimum	Maximum	Mean	Std. Deviation
Commitment to professional ethics enhances the objectivity of decision-making	49	2	5	3,67	,899
Professional integrity limits bias in decisions	49	2	5	3,88	,781

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Organizational culture affects the behavior of the accountant	49	2	4	3,31	,847
Transparency within the institution improves the quality of information	49	2	5	3,76	,925
Corporate values guide accounting decisions	49	2	5	3,65	,948
Conflict of interest may affect professional judgment	49	2	5	3,84	,986
Adherence to professional standards enhances the credibility of information	49	2	5	3,73	,884
Valid N (listwise)	49				

Source: Prepared by the researchers based on the outputs of the SPSS program

Comment: The table results show that the averages of the sample members' responses ranged between (3.31) and (3.88), reflecting a medium to high level of agreement regarding the impact of ethical and organizational factors on accounting decisions.

The highest value was recorded for the statement related to professional integrity limiting bias in decisions, with an average of (3.88), indicating awareness of the importance of the ethical dimension in enhancing objectivity.

Meanwhile, the lowest value was recorded for the statement concerning organizational culture affecting accountant behavior, with an average of (3.31), indicating a relative variation in the assessment of this factor.

The standard deviations ranged between (0.781) and (0.986), reflecting a medium degree of dispersion in the responses of the sample members.

In general, the results confirm that adherence to professional ethics, transparency, and conflict of interest are among the factors influencing the quality of accounting decisions.

These data also reflect considerable awareness among respondents of the importance of professional values in improving accounting practice.

Hypothesis Testing

Table No. 11: Results of the T-Test for the first axis (psychological [cognitive] factors)

One-Sample Test						
	Test Value = 3					
	t	df	Sig. (2-tailed)	Mean Difference	95% Confidence Interval of the Difference	
					Lower	Upper
A1	8,825	48	,000	,53936	,4165	,6622

Source: Prepared by the researchers based on the outputs of the SPSS program

The results of the one-sample t-test show that the calculated t-value reached (8.825) with (48) degrees of freedom, at a significance level of (0.000), which is less than (0.05), indicating the presence of statistically

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significant differences between the mean and the reference value. The mean difference also reached (0.539), a positive difference indicating that the average responses of the sample members exceed the default value.

This confirms that the trend of respondents' opinions leans towards agreement with the content of the studied statement.

Moreover, the 95% confidence interval, ranging between (0.4165) and (0.6622), does not include the zero value, which reinforces the significance of the results.

Therefore, it can be said that there is a general agreement among the sample members regarding the content of the variable under study.

Table 12: T-Test Results for the Second Axis (Organizational and Professional Factors)

One-Sample Test						
	Test Value = 3					
	t	df	Sig. (2-tailed)	Mean Difference	95% Confidence Interval of the Difference	
					Lower	Upper
A2	12,784	48	,000	,69096	,5823	,7996

Source: Prepared by the researchers based on the outputs of the SPSS program

Commentary on the results of the One-Sample t-test for the second axis related to organizational and professional factors indicates that the t-value reached (12.784) with a degree of freedom of (48), and a statistical significance level of (0.000), which is less than (0.05), indicating the presence of statistically significant differences between the arithmetic mean and the theoretical value (3).

The mean difference also reached (0.69096), reflecting a generally positive trend among the sample members towards the impact of organizational and professional factors within the framework of behavioral accounting on accounting decision-making.

This indicates that these factors are influential and significant in explaining the behavior of the accountant within the institutions under study.

Furthermore, the 95% confidence interval ranging between (0.5823) and (0.7996) does not include the zero value, which statistically strengthens the significance of the results.

Accordingly, it can be concluded that organizational and professional factors represent a key determinant within the influence of behavioral accounting on the accounting decision-making process in Algerian institutions.

T-Test results for the third axis (Ethics and Organizational Culture)

Table No 13 T-Test Results for the Third Axis (Ethics and Organizational Culture)

One-Sample Test						
	Test Value = 3					
	t	df	Sig. (2-tailed)	Mean Difference	95% Confidence Interval of the Difference	
					Lower	Upper
A3	11,660	48	,000	,69096	,5718	,8101

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Source: Prepared by the researchers based on the outputs of the SPSS program

Comment: The results of the One-Sample t-test for the third axis related to ethics and organizational culture show that the t value reached (11.660) with degrees of freedom (48), and a statistical significance level of (0.000), which is less than (0.05), indicating the presence of statistically significant differences between the arithmetic mean and the reference value (3). The average difference was also (0.69096), reflecting a positive trend among the sample members toward the impact of ethics and organizational culture within the framework of behavioral accounting. This indicates the respondents' awareness of the importance of ethical values and organizational culture in guiding professional behavior and making accounting decisions. Moreover, the 95% confidence interval ranging from (0.5718) to (0.8101) does not include the value zero, which further reinforces the statistical significance of the results. Accordingly, it can be concluded that ethics and organizational culture are among the factors influencing the behavior and decisions of accountants within the institutions under study in Algeria. General Conclusion: Accounting disclosure within the regulatory and legislative framework is among the issues that have a professional and institutional dimension, especially given the changes occurring in the economic environment. This field also remains open to further academic treatment, which would contribute to deepening understanding and improving accounting practices in line with the requirements of transparency and regulation.

Conclusion

Behavioral accounting has emerged as important as one of the modern approaches that seeks to explain accounting behavior in light of psychological and organizational factors affecting the work environment. The analysis of accounting phenomena is no longer limited to technical aspects and professional standards; rather, it now requires a deeper understanding of the human dimension related to the decision-making process. In this context, behavioral accounting contributes to clarifying how the accountant interacts with the available information, and how professional pressures, individual motivations, and organizational culture can influence the formulation of accounting judgments and estimates.

Adopting this perspective also enhances the ability of institutions to develop their accounting systems in a manner that aligns with practical reality, by taking into account the actual behavior of individuals instead of merely relying on theoretical assumptions. Integrating the behavioral dimension into accounting practice is considered a necessary step towards improving the quality of decisions, supporting the credibility of financial information, and enhancing performance efficiency within institutions.
In this context, interest in behavioral accounting remains a promising field that requires further research and study, especially in environments experiencing organizational and economic transformations, as this contributes to building accounting practices that are more balanced between technical requirements and behavioral considerations.

Hypothesis Testing

Results

Cognitive biases affect the accuracy of financial estimates and decisions.
Professional pressures and tight schedules limit the quality of decision-making.
Professional experience enhances accountants' ability to handle incomplete information and make balanced decisions.

An organizational culture that supports transparency and discipline improves the quality of accounting decisions.

Commitment to ethical values and professional standards guides decisions toward integrity and accuracy.
Variation in the behavior of financial information users leads to differences in the interpretation of financial statements and reports.

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Integrating the behavioral dimension into control systems and budgets increases the effectiveness of compliance with standards.

The quality of accounting decisions and the behavior of accountants directly affect the efficiency of the organization's financial performance. Biases and inaccurate estimates may lead to potential financial risks for the organization.

A work environment that supports transparency reduces errors and deviations in accounting practices.

Recommendations

Enhance continuous training programs for accountants to improve their professional competence and their ability to handle complex information and make well-considered decisions. Develop a regulatory environment that encourages transparency and accuracy, and supports responsible accounting practices.

Adopt mechanisms to mitigate professional pressures and tight schedules, to ensure the quality of accounting decisions.

Integrating behavioral accounting elements into control systems and budgets to enhance compliance with standards and improve the quality of decisions. Strengthening commitment to ethical values and professional standards to ensure the integrity of accounting judgments and estimates. Implementing awareness programs about cognitive biases and how to reduce their impact on professional estimates.

Encouraging the exchange of experiences and best practices among accountants to enhance knowledge- and experience-based decisions. Considering the psychological and behavioral aspects of financial information users when preparing reports to ensure clarity and ease of interpretation. Developing policies and practices to support decision-making based on objective analysis of data and financial reports, while taking human behavior into account.

Future Research Horizons

Studying the impact of artificial intelligence techniques and digital analysis on accounting decisions and the related behaviors.

Evaluating the impact of cultural and social factors on behavioral biases in different accounting work environments.

Developing accounting models that link managerial behavior and financial decision-making to improve the accuracy of strategic decisions.

Researching the relationship between behavioral accounting and institutional accountability to ensure the quality and transparency of financial information.

Studying the effect of continuous training programs and behavioral awareness on reducing individual biases in accounting decisions.

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