

Financial and Non-Financial Indicators and Ratios

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Abstract

Since January 2010, Algeria has applied the new IAS IFRS accounting standards, abandoning the old PCN accounting system, inherited or inspired in part from the French GAAP. However, many of the financial and non-financial indicators and ratios used in the different Dashboards depend heavily on the accounting system used. This study is an analysis of the consequences of this mutation towards a new Anglo-Saxon system on management control. The aim of this study is to demonstrate how a gas company can get up to speed without using specialized quality certification offices simply by putting in place a management system integrated by the GC.