

The existence and use within the Cheikh Khalifa International University Hospital of a manual of accounting procedures duly drafted and validated by senior management is an outward sign of rigorous, sound and effective management. The drafting of this manual has a general objective, which is to set up an orientation and support tool for internal and external control. From this general objective follows several specific objectives such as: to ensure a permanent way of processing operations. Indeed, the existence of formalized procedures avoids, for operations of the same nature, to undergo different treatments depending on the agents who handle them or even sometimes by the same agent. Similarly, this manual of accounting procedures improves staff productivity, in that the agent will no longer waste time unnecessarily looking for the type of treatment to be performed for a given operation. In addition, the respect of the accounting procedures by the various agents makes it possible to increase the reliability of the information produced by virtue of the use of the rules and methods predefined by the manual and because of the respect of the accounting principles. This is very difficult in an environment where each agent defines the mode of processing the operations for which he is responsible. The reliability of the information produced will therefore arise because the subjectivity of the agent is limited by the framework defined by this accounting procedures manual. In addition, this procedures manual will facilitate the integration of new recruits into the accounting department. Indeed, no human resource must be indispensable in business