

## **The requirements of applying the international audit standards in Algeria**

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### **Abstract:**

This study aims at tackling the conditions and requirements of applying the international audit standards in Algeria because they are important in achieving harmony in the accounting systems and practices. In so doing, we presented the efforts made to adopt the international audit standards to know their effects. Besides, we used the analytical and descriptive methods to answer the study problematic that revolves around the mechanisms of applying the international audit standards in Algeria. Findings show that it is necessary to enact new laws that go with the international requirements of the job and help enshrine the basis for the adoption of the international audit standards. Besides, it is necessary to take advantage of the experience of the advanced international audit companies to support the local audit companies and increase their reliability, because these experiences promote communication between the academics, the professionals, and the organizations that regulate the profession.

**key words:** standards, audit, international, requirements.

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## Introduction:

The international developments go at a very rapid rate thanks to globalization and the technological revolution that penetrated all the fields, leading to the openness of the world, the decrease of the barriers, and huge investments. Thus, the global orientation towards setting an international accounting system that unites the accounting thought regardless the cultural and socioeconomic differences between the states emerged. In this regard, the Algerian institutions cannot remain isolated, mainly in the light of the requirements of joining the market economy and the World Trade Organization that imposes the adaptation with the status-quo. Thus, the Algerian state rushed towards accounting reforms to make its practices similar to the international, mainly through the adoption of the financial accounting system and the issuance of law 10-01 that regulates the audit profession. Based on what was said, we raise the following problematic:

### - **The study problematic:**

What are the mechanisms of applying the international audit standards in Algeria?

### - **Study questions:**

What is meant by the international audit standards?

What is the status-quo of the institutional environment in the light of the adoption of the international audit standards?

What are the reforms in the audit profession in Algeria?

### - **The study hypotheses:**

The study is based on the hypothesis that says that:

The application of the international audit standards gets the interest of the economic institutions. They are among the strategic policies. However, they did not reach the expected level due to various obstacles.

### - **The study aims:** This study aims at:

- Knowing the international audit standards.
- Knowing the status-quo of the institutional environment in the light of the adoption of the international audit standards.
- Showing the main reforms in the audit profession in Algeria to adopt the international audit standards.

- **Methodology of the study:** We relied on the descriptive and analytical methods. Thus, we described the international audit standards, their importance, and their goals, and analyzed the status-quo of their application in the economic institution.

## **1 -The theoretical frame of the international audit standards**

The big part of the process of auditing used to be based on the personal judgments of the auditor according to his competency, professional training, and ethics. Thus, the professional organizations of the developed states seek reducing the variances between the decisions of the auditors to increase objectivity. In this regard, they recommended a set of standards to be a reference for the auditors.

### **1.1 -The concept of the audit standards**

The concept has many definitions(Haidar & Bouhafis, 2014, p. 4):

The International Federation of the Accountants defines them as a general term given to the standards used in reviewing the financial statements and in the related services to make reports about the validity of the statements.

William Thomas &AmesonHenki define them as the patterns followed by the auditor in making his job, and are deduced logically from the supporting hypotheses and concepts.

The American Institute of the Certified Public Accountants defines them as the professional personal features in the auditor and the basic steps of the audit to get the sufficient amount of data and evidences to give a judgment about the justice of the financial statements.

Thus, we can say that the international audit standards are the rules set for measurement because they are the outcome of the competent auditors and academics' knowledge and experience to shape the general frame that governs the work of the auditors and evaluates their performance.

### **1.2 - The importance of the international audit standards:**

They have many benefits, namely (ZaimBahia & Leila, 2014, p. 10):

- They must be agreed upon, suitable, written, and communicated to all the auditors to remove the vagueness. They must be reviewed to develop and adjust them to the current developments.
- They complement the national standards.
- They encourage the collaboration among the international and national audit companies.
- The globalization, the free market, and the information technology imposed the need to unite the audit standards.

The international audit standards are more homogenous for the states compared to the national ones.

### **1.3- The aims of the international audit standards:**

They aim at achieving the following goals(Shemeri, 1994, p. 35):

- Handling the potential issues when making the unified financial statements of the multinational companies.
- Making the financial statements issued by the international companies more reliable and suitable for financial analysis and comparison.
- Making easy comparisons between the financial statements in more than one state, and increasing the field of taking the investment decisions.

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- Helping the investors take decisions based on the international considerations more than on the local circumstances.

### 1.4 - Types of the international audit standards and their criticism:

The international audit standards have many types, such as (Haidar & Bouhafis, 2014, p. 8):

**1.4.1- The agreed upon audit standards:** they are basic standards that must be committed to by any auditor. They include 10 standards divided into 03 sets:

**Set one: the general or personal standards:** they are the standards that must be found in the person to make the audit services according to the required quality levels. They include the scientific and practical qualification in the audit services, independence, and the professional care.

**Set two: the standards of the fieldwork:**

- The competency of planning and supervision standard.
- The standard of evaluating the internal controls.
- The professional care.

**Set three: The standards of making the report:** the report is the final outcome of collecting and evaluating the evidences. It includes the view of the auditor. The auditor issues it after having estimated the audit risks and carried out all the audit tests. The report that includes a non-binding view cannot be issued to the shareholders and others until the client approves the necessary modifications on the audit and the disclosures of the financial statements. The auditor can show four views:

- The positive reserved one.
- The reserved one.
- The negative one.
- No view.

**1.4.2- The international audit standards:** They are issued by the International Federation of the Accountants after the approval of the International Audits Practices Committee and the International Audit and Assurance Standards Bureau. They include more than 4000 standards that regulate the audit globally.

Set 01: the preliminary issues of the audit: from standard 100 to 199.

Set 02: the tasks of the auditors, standards 200 to 299.

Set 03: the planning, standards 300 to 399.

Set 04: the internal controls, standards 400 to 499.

Set 05: the evidences, standards 500 to 599.

Set 06: the use of the other's work, standards 600 to 699.

Set 07: the specialized domains, standards 800 to 899.

Set 08: the related services, standards 900 to 999.

Set 10: the international standards of the audit processes, standards 2000 to 2699.

Set 11: the standards of assurance, standards 3000 to 3399.

Set 12: the standards of the banking audit, standards 4000 to 4699.

### 1.4.3- The Algerian audit standards:

To guide the auditors during their work, the ministry of finance issued the Algerian audit standards in successive phases. They are standards that go with the international audit standards. We mention them as follows (Mohamed Adjila & Mohamed Saidani, 2021, p. 7):

First: Decree 002 of 04 February 2016 on the following standards:

- The Algerian audit standard- 210- agreement on the audit provisions.
- The Algerian audit standard- 505- the external assurances.
- The Algerian audit standard-560- events that take place after closing the accounts and the subsequent events.
- The Algerian audit standard-580- the written declarations.

Second: Decree 150 includes the following standards:

- The Algerian audit standard-300- planning and auditing the financial statements.
- The Algerian audit standard-500- the convincing elements.
- The Algerian audit standard-510- the tasks of the primary audit- the opening balances.
- The Algerian audit standard- 700- founding the view and the audit report on the financial statements.

Third: the Decree 23 of 15 March 2017 includes these standards:

- The Algerian audit standard-520- the analytical measures.
- The Algerian audit standard-570- the persistence of the exploitation.
- The Algerian audit standard-610- the use of the internal auditors works.
- The Algerian audit standard-620- the use of the works of an expert appointed by the auditor.

Fourth: Decree 77 of 24 September 2018 includes the following standards:

- The Algerian audit standard-230- the audit documents.
- The Algerian audit standard-501- the convincing elements: special considerations.
- The Algerian audit standard- 530- the survey in the audit.
- The Algerian audit standard-540- auditing the accounting estimations, including the accounting estimations of the real value and the related coming information.

#### **1.4.4- The criticism to the international audit standards:**

The internationalization of the audit and accountancy standards receives much criticism (Mazoune, 2011, p. 79). In 1971, before the formation of the council of the international audit standards, there was a doubt that setting the international audit standards is a simple solution to a complex issue, and that the international audit standards are not flexible enough to cover the big differences in the economic backgrounds, traditions, environments, and some policies; as they may contradict with the national sovereignty. Some observers believe that setting international standards for audit and accountancy is a tactical movement by the international audit companies to widen their markets. One of the commentators

said that it does not seem that the harmony of the international audit standards may be achieved, as there are many ethnic communities whose interests lie within maintaining their standards and practices that are based on the political considerations. He adds that there is no body that can oblige their international application.

### **2- The Algerian institutional environment and the requirements of applying the international audit standards**

We shall tackle the effects of the international audit standards application and know the status-quo of the Algerian institutional environment and the requirements of applying the international audit standards.

#### **2.1- The potential effects of applying the international audit standards on the national economy:**

The international audit standards have an important position within the Arab world. Besides, their application in reality has many effects on various levels, as follows(Souad, 2014, p. 191).

##### **2.1.1- The accounting effects of applying the international audit standards in the Algerian environment:**

We find many effects on accountancy resulting from the application of the financial system that corresponds to the international audit standards, including:

- Ending the gaps in the national accounting scheme.
- The financial accounting system coping with the French system.
- Changing the accounting map compared to the national accounting system and the international audit standards.
- Guaranteeing the quality of the financial statements.
- Developing the accounting information systems in the Algerian institution.
- Increasing the number of the certified accountants and enshrining the ethical rules of the accountancy.

##### **2.1.2- The economic effects of applying the international audit standards in the Algerian environment:**

- Improving the competition and growth of the companies.
- The easy access to the World Trade Organization.
- Encouraging the attraction of investment and reevaluating the investors.
- The application time does not suit the situation of the current companies.
- The possibility of facing a financial crisis.

##### **2.2 The status-quo of the Algerian institutional environment in the light of applying the international audit standards:**

The economic and technological changes hugely affected the audit environment in Algeria, leading to the necessity of unifying the professional practices between the states. Thus, it is necessary to pave the way for a harmony

regarding the practical and scientific requirements for the practitioners according to the international economic developments.

- The Algerian audit did not develop compared to the international developments despite the urgent need in many aspects. In this regard, the audit suffers a negligence that makes the job and the auditors face difficulties that affect the efficiency of the financial information, and decreases the level of the practitioners. Therefore, their performance seems less professional than in the other states(Mazoune, 2011, p. 159).

- The adoption of the international accountancy standards in Algeria shall lead to the adoption of the international audit standards because the outputs of the accounting system are inputs of the audit. Therefore, we shall focus on the difficulties that face the application of the accounting system in the following lines(Achour, 2001, p. 289):

- It is difficult to get rid of the ancient system that gained a solid ground in the Algerian economic companies and in the minds of the accountants, the experts, and the academics.

- The management systems of the economic companies are very weak. The backbone of management in these companies is the general accountancy system, which causes the difficulty of adaptation with what is new.

- There is a lack in the expert professionals who master the new system.

- The financial accounting system aims at achieving the credibility and transparency of the various financial statements, and at the application of the good rule. This is hard to apply in the Algerian economic environment.

- There is no strategic vision in the applicable systems, leading to the dysfunction of the work of the international audit standards.

- There are no laws that support the new systems.

### **3 - The reforms in audit in Algeria:**

The importance of the international audit standards lies within the continuous urgent need of the auditors for standards that cover all the aspects of the professional work. In this regard, the emergence of the multinational companies and the increase of their role in the international relations created a dual issue for the reports and financial statements. We shall tackle the bodies that were established by law 10/01 of 29/06/2010 on the job of the expert accountant, the auditor, and the certified accountant. The law identified the bodies that supervise the audit, namely the National Council of Accountancy, the National Council of Accounting Experts, the National Chamber of the Auditors, and the National Organization of the Certified Accountants.

#### **3.1- The National Council of Accountancy:**

The executive Decree 11-26 of 27/01/2011 determines the formation of the Council and its rules of procedure. Article 04 provides that a National Council of Accountancy is established under the authority of the Minister of Finance. It is assigned with accreditation, the accounting standardization, and monitoring the

accounting jobs. The Council includes 03 elected members from each professional organization. The rest of the members and its rules of procedure are determined by the organization(10-01, 2010, p. 4). The Council is made up of the following members(11-26, 2011, p. 4):

- The Council is under the authority of the Minister of Finance. It is made up of the representative of the Minister of Energy, the representative of the Minister of National Education, the representative of the Minister of Trade, the representative of the Minister of Higher Education, the representative of the Minister of the Vocational Training, the representative of the Minister of Industry, the head of the General Inspectorate of Finance, the General Director of Taxes, the director of the accounting standardization of the Ministry of Finance, a representative in the grade of a director from the Bank of Algeria, a representative in the grade of a director from the Committee of Organizing and Controlling the Stockmarket Actions, and a representative in the grade of a director from the Accountancy Council.

- 03 elected members from the National Council of the National Council of the Expert Accountants.

- 03 elected members from the National Council of the National Chamber of the Auditors.

- 03 elected members from the National Council of the National Organization of the Certified Accountants.

- 03 members appointed by the Minister of Finance for their qualifications in the field of accountancy and finance.

- The representatives of the ministers must be at least directors in the central administration, and have competencies in the financial and accounting fields.

### **3.1.1- The tasks of the National Council of Accountancy:**

It supervises the tasks of accreditation, accounting standardization, and the organization of the jobs under the authority of the Minister of Finance.

#### **- The tasks of the National Council of Accountancy regarding the accreditation:**

The Council exercises the accreditation tasks that include(11-25, 2011, p. 5):

- Receiving the requests of accreditation and registration in the table of the National Council of the Expert Accountants, the National Chamber of the auditors, and the National Organization for the Certified Accountants.

- Evaluating the validity of the certificates of the candidates who want to get accreditation and register in the table.

- Making and publishing the list of the practitioners in the table.

- Receiving and settling the professional disciplinary complaints.

- Monitoring and programming the professional quality.

- Receiving and studying the projects of the laws of the professional ethics made by the professionals, and discussing their approval.



**- The tasks of the National Council of Accountancy regarding the accounting standardization:** The Council exercises the following tasks(11-25, 2011, p. 5):

- Collecting and exploiting all the information and documents related to the accountancy and its teaching.

- Investigating all the studies and analyses in the field of developing and using the accounting tools and paths.

- Suggesting the measures that standardize the accountancies.

- Studying all the projects of the legal texts related to the accountancy, showing the attitude towards them, and providing recommendations.

- Developing the training programs and systems, and improving the accountancy level.

- Monitoring and guaranteeing the quality regarding the development of the accounting techniques and the international audit standards

- Monitoring the development of the methods, systems, and tools related to the accountancy at the international level.

- Organizing meetings and events that are part of its prerogatives.

**- The tasks of the National Council of Accountancy regarding the accounting jobs:** The Council exercises the following tasks(11-25, 2011, p. 5):

- Promoting the accounting jobs.

- Developing the training systems and programs and improving the professionals' level.

- Monitoring the development of the methods, systems, and tools related to training in accountancy at the international level.

- Monitoring the update of the professional work.

- Making studies in accountancy and the directly or indirectly related fields, and publishing the outputs.

- Helping the boards of training in accountancy through perceiving pedagogical supports and references.

- Organizing and contributing to training workshops when integrating new accounting rules.

- Making the suitable researches that allow making new tools to be put under the use of the professional accountants.

**3.1.2- The committees of the National Council of Accountancy:**

The Council has 05 joint committees as follows(10-01, 2010, p. 4):

- The committee of standardizing the accounting practices and the professional tasks, the training committee, the accreditation committee, the discipline committee, and the quality control committee.

The committee of standardizing the accounting practices and the professional tasks:

The committee is assigned with(11-25, 2011, p. 6):

- Setting the work methods regarding the accounting applications and the professional tasks.

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- Preparing opinion projects about the national accounting principles applied on the natural or moral persons subject to the legal commitment of the accountancy.
- Making the studies and analyses for developing and using the accounting tools and paths.
- Suggesting all the measures that aim at standardizing the accountancies.
- Studying the projects of the legal texts related to the accountancy, showing opinion, and providing recommendations.
- Coordinating and summarizing the theoretical and methodological researches in the various concerned bodies.

**The accreditation committee:** It is assigned with(11-25, 2011, p. 6):

- Making the work methods in the field of handling the accreditation files.
- Identifying the standards and methods of joining the job of auditor, expert accountant, and certified accountant.
- Managing the accreditation requests.
- Preparing the accreditation files.
- Monitoring and publishing the tables of the certified professionals.

**The training committee:**

It is assigned with(11-25, 2011, p. 6):

- Making the work methods regarding the training.
- Studying the files of participation in internships.
- Monitoring the internships.
- Orienting the interns towards the certified accounting companies.
- Submitting the certificates of internship end.
- Preparing training programs on the international accountancy standards.
- Collaborating with the other training bodies and the specialized institutes in the fields of accountancy.
- Collaborating in appointing the examination juries of the training.
- Setting a data bank of the international standards of the accountancy training.
- Organizing study days, events, and workshops in the various fields of accountancy and audit.

**The committee of discipline:**

It is assigned with(11-25, 2011, p. 7):

- Making the work methods regarding the discipline, arbitration, and reconciliation.
- Studying the disciplinary files of each violation of the professional, technical, or ethical rules during the work.
- Preparing the projects of opinion on the provisions in the field of arbitration and discipline.
- Guaranteeing a basic role in the consultation, prevention, reconciliation, and arbitration during the disputes between the professionals and the customers.

- Guaranteeing the prevention and reconciliation between the professionals.

**The quality control committees:**

It is assigned with (11-25, 2011, p. 7):

- Making the work methods regarding the services quality.
- Giving views and suggesting regulations on quality.
- Guaranteeing the quality of the audit assigned to the accountancy professionals.
- Making standards that include the methods of organizing and managing the offices.
- Making the procedures that allow guaranteeing the control of the quality and management of the offices' services.
- Monitoring the respect of the independence rules and ethics.
- Making the list of the controllers chosen from the professionals to guarantee the tasks of the quality control.
- Organizing meetings on the technical quality of the works, the ethics, and the behaviors that the professionals must respect in the field of consultation and customer relations.

**3.2 - The National Council of the Expert Accountants, the National Chamber of the Auditors, and the National Organization of the Certified Accountants:**

In the light of the reforms adopted by the Algerian accountancy environment, which led to many changes through restructuring the professional boards that supervise the jobs, three national councils related to the National Council of Accountancy were established. Besides, the prerogatives of the National Council of the Expert Accountants, the Auditors, and the Certified Accountants were delegated to the Ministry of Finance.

**3.2.1- The National Council of the Expert Accountants:**

The Executive Decree 11-25 of 27/01/2011 identifies the formation, prerogatives, and rules of procedures of the National Council of the Expert Accountants. Article 03 provides that the Council includes 09 members elected by the general assembly from the certified members that are registered in the table of the National Council of the Expert Accountants. Besides, 03 members are appointed in the National Council of Accountancy by the competent minister based on the suggestion of the head of the National Council of the National Council of the Expert Accountants(11-25, 2011, p. 8).

**- The tasks of the National Council of the Expert Accountants:**

It is assigned with(11-25, 2011, p. 8):

- Managing the movable and unmovable properties of the National Council of the Expert Accountants.
- Closing the annual accounts at the end of each financial year, and presenting them to the annual general assembly accompanied by the statement of executing the year budget and the project of the budget of the following year.
- Collecting the professional subscriptions decided by the general assembly.

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- Generalizing, publishing, and distributing the results of the works related to the field covered by the job.
- Organizing training meetings on the job interests.
- Adhering to each regional or international organization that represents the job by a license from the Minister of Finance.
- Representing the National Council of the Expert Accountants at the public bodies and authorities and at the international organizations.
- Making the rules of procedure of the National Council of the Expert Accountants.

### **3.2.2- The National Chamber of Auditors:**

The executive decree 11-26 of 27/01/2011 determines the formation of the National Council of the National Chamber of Auditors, its prerogatives, and its rules of procedure. Article 03 provides that the Council is made up of 09 members elected by the general assembly from the members certified and registered in the National Chamber of Auditors. 03 members are appointed from the National Council of Accountancy by a decision from the competent minister under suggestion of the president of the National Council of the National Chamber of Auditors(11-26, 2011, p. 11).

The tasks of the National Chamber of Auditors:

It is assigned with (11-26, 2011, p. 11):

- Managing the movable and unmovable of the National Chamber of Auditors.
- Closing the annual accounts at the end of each financial year, and presenting them to the annual general assembly accompanied by the statement of executing the year budget and the project of the budget of the following year.
- Collecting the professional subscriptions decided by the general assembly.
- Generalizing, publishing, and distributing the results of the works related to the field covered by the job.
- Organizing training meetings related to the job interests.
- Adhering to each regional or international organization that represents the job by a license from the Minister of Finance.
- Representing the National Chamber of Auditors at the public bodies and authorities and at the international organizations.
- Making the rules of procedure of the National Chamber of Auditors

### **3.2.3 - The National Council of the National Organization of the Certified Accountants:**

The executive decree 11-27 of 27/01/2011 determines the formation of the National Council of the National Organization of the Certified Accountants, its prerogatives, and its rules of procedure. Article 03 provides that the Council is made up of 09 members elected by the general assembly from the members certified and registered in the National Organization of the Certified Accountants. 03 members are appointed from the National Council of Accountancy by a decision from the Minister of Finance under suggestion of the president of the

National Council of National Organization of the Certified Accountants(11-27, 2011, p. 14)

The tasks of the National Organization of the Certified Accountants:

It is assigned with (11-27, 2011, p. 14):

- Managing the movable and unmovable of the National Organization of the Certified Accountants.
- Closing the annual accounts at the end of each financial year, and presenting them to the annual general assembly accompanied by the statement of executing the year budget and the project of the budget of the following year.
- Collecting the professional subscriptions decided by the general assembly.
- Generalizing, publishing, and distributing the results of the works related to the field covered by the job.
- Organizing training meetings related to the job interests.
- Adhering to each regional or international organization that represents the job by a license from the Minister of Finance.
- Representing the National Organization of the Certified Accountants at the public bodies and authorities and at the international organizations.
- Making the rules of procedure of the National Organization of the Certified Accountants.

Based on what was said, the reforms manifested in restructuring the bodies in charge of the accounting jobs. In this regard, 03 national councils were established. They have direct relation with the National Council of Accountancy. Besides, the prerogatives of the National Council of the Expert Accountants, the Auditors, and the Certified Accountants were delegated to the Minister of Finance, contrary to the international audit standards. In this regard, this hinders the development of accountancy because it needs full independence from the Ministry of Finance.

### **Conclusion:**

Algeria aims at coping with the developments in the international audit to gain an international position and unify the practices to bridge the gap in the expectations and help the professionals of accountancy. These standards are the only way to upgrade the audit locally and save effort and time of the audit companies. Therefore, the Algerian state must set a fertile ground that facilitates taking advantage of the international audit standards and their application to yield plausible outcomes in the light of the accounting globalization. Our findings show that:

- The audit standards are a set of rules used for measurement because they are the outcome of the experience of competent auditors and academics to make a reference for evaluating their job.

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- The globalization, free market, and information technology imposed the need for unifying the audit standards internationally.
- The international audit standards are more homogenous internationally more than the national ones.
- The international audit standards with the international accounting standards help the investors take decisions based on the international considerations more than on the local circumstances.
- The accounting system aims at achieving transparency and credibility in all the financial statements, and at the application of the good rule. This is not easily applied in the Algerian economic environment due to many accumulating considerations.
- There is no strategic vision in the used systems, leading to issues that hinder the international audit standards.
- The reforms manifest in restructuring the bodies in charge of the accounting jobs. In this regard, 03 national councils were established. They have direct relation with the National Council of Accountancy. Besides, the prerogatives of the National Council of the Expert Accountants, the Auditors, and the Certified Accountants were delegated to the Minister of Finance, contrary to the international audit standards. In this regard, this hinders the development of accountancy because it needs full independence from the Ministry of Finance.

Based on this, we can recommend:

- Enacting and promoting laws that go with the international audit standards.
- Making training workshops for the professionals and taking advantage of the experiences of the states that share the same cultural and economic conditions.
- Focusing on the accounting education according to the international accountancy standards.
- Enacting new laws that go with the international requirements of the job and allow establishing a basis for the adoption of, and adaptation with, the international audit standards.
- Taking advantage of the experience of the international audit companies to increase the quality of the work of the local audit companies.
- Promoting communication between the academics, the professionals, and the organizations that regulate the job.
- Establishing efficient professional organizations that focus on setting a complementary theoretical frame for audit and training professionals who increase the quality of auditing.
- Issuing local audit standards that go with the Algerian socioeconomic environment.

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