



**National and International Efforts  
In Developing Audit Profession**

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**Abstract:**

The research aims to identify the most important local and international efforts that contribute to the promotion and development of the auditing profession, by focusing on the most important international organizations related to the profession; The most important of them are The American Institute of Certified Public Accountants (AICPA), and The International Federation of Accountants (IFAC), which have led recognized efforts to harmonize professional practices; In addition, they provide guidance and work tools for the auditors that will help them in accomplishing their tasks with necessary efficiency and quality, despite the difference in work environment from one country to another.

At the local level, we highlight the efforts of National Council of Accountancy (NCA) to promote the auditing profession in Algeria, which developed a set of professional standards in the service of the external auditor as a reliable and integrated professional reference, in order to keeping up with international changes and developments that have occurred in the audit profession.

**Keywords:** Audit profession, Code of Ethics, Auditing Standards, AICPA, IFAC, NCA.

**JEL classification :** M 41 ; M 42 ; M 48.

### تطوير مهنة التدقيق: عرض للجهود الدولية والمحلية

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ملخص:

يهدف البحث إلى التعرف على أهم الجهود المحلية والدولية المبذولة التي ساهمت في ترقية وتطوير مهنة التدقيق وذلك بالتركيز على أهم المنظمات الدولية المهمة بالمهنة، وأهمها المعهد الأمريكي للمحاسبين القانونيين (AICPA)، الاتحاد الدولي للمحاسبين (IFAC)، والتي قدمت العديد من الجهود لتوحيد الممارسات المهنية وتوفير أداة عمل للمدقق تمده بالإرشادات التي تساعد في انجاز مهامه بالكفاءة والجودة اللازمة، رغم اختلاف بيئة العمل من دولة إلى أخرى. أما على الصعيد المحلي قمنا بإبراز جهود المجلس الوطني للمحاسبة (NCA) في ترقية مهنة التدقيق في الجزائر، والذي وضع مجموعة من المعايير المهنية في خدمة المدقق الخارجي كمرجع مهني موثوق ومتكامل في سياق مواكبة التغيرات والتطورات الدولية في مهنة التدقيق.

**الكلمات المفتاحية:** مهنة التدقيق؛ دليل الأخلاقيات المهنية؛ معايير التدقيق؛ المعهد الأمريكي للمحاسبين القانونيين؛ الإتحاد الدولي للمحاسبين؛ المجلس الوطني للمحاسبة.

تصنيف (JEL): M 41، M 42، M 48.

## 1. Introduction:

In recent decades, the world has witnessed great economic development that has resulted in the spread of international companies, and the expansion of their activity to cover many countries of the world, which have led to the development of accounting practices. However, the differences in these practices between countries have prompted the latter, trying to unify them in order to facilitate the processes of control and communication across their various branches in the country. The world, therefore, established international foundations for the accounting profession in the early seventies of the last century, allowing the provision of a unified basis to prepare and read financial statements for various companies around the world.

### Research problem :

There is any doubt that it is not easy to unify the approved references in the auditing profession to suit the economic development and expansion witnessed by the business environment, so the problem raised by the research is: *What are the most important efforts made internationally and locally to promoting the auditing profession?*

### Research objectives:

This paper aims to:

- Identify the efforts of the most important international organizations that contributed to the development of the auditing profession
- show the most important international laws that contributed to the advancement of the auditing profession
- Identify the local efforts that contributed to the development of the auditing profession in Algeria

## 2. International efforts for developing the audit profession:

### 2.1. International Organizations Efforts:

The need to establish a general framework that regulates the work of professionals and guides them to apply sound procedures to achieve audit objectives has made professional organizations in various countries interested in setting their standards, the most important organizations that have contributed, are the American Institute of Certified Public Accountants (AICPA), the International Federation of Accountants (IFAC) and others.

#### 2.1.1. American Institute of Certified Public Accountants -AICPA:

The American Institute of Certified Public Accountants took the initiation to set auditing standards since 1939. This institute is a non-profit professional organization to certify public accountants in the United States that was founded in 1887, under the name of the American Association of Certified Accountants, in order to ensure the unification of accounting standards and preserve the professionalism of the accounting profession, which was practiced by specialized professionals (Meziani, 2021, pp. 37,38) The institute has gone through many developments that can be summarized as follows (AICPA, 2023):

- 1887 :The organization was founded as the American Society of Public Accountants
- 1916: The association was reorganized and soon became the American Institute of Accountants.
- 1936 :Admission to membership is limited for certified public accountants.
- 1939: The group forms committees that established accounting and auditing procedures.
- 1957: The organization adopted its current name.
- 1973 :The AICPA created the world's largest accounting database.
- 2000: The Institute's membership reached a record 337,454 members.

Although membership is not mandatory, most of certified public accountants in America choose to join the AICPA because of its pioneering role in the profession (J. Gregory , Velina, & Mark , 2016, p. 526). The AICPA's primary role is to (Meziani, 2021, pp. 37,38):

-Developing professional accounting standards in order to serve its members in the field of practicing the accounting and auditing profession;

-Supervising the laws regulating the accounting and auditing profession, following them up, and supervising the conditions for practicing the profession. The Institute is still a pioneer in setting auditing standards through the Auditing Standards Boards, in regulating the practice of auditing, establishing and mandating professional ethics, and providing continuing professional education programs;

-Preparing and designing CPA exams.

About 412,000 members belong to this institute in various fields (management, governance, public practice, industry, education, and consulting) distributed in 144 countries. The American auditing standards known as the Generally Accepted Standards (GAASs) issued by the AICPA include three groups: Personal Standards (General Standards), Fieldwork Standards, and Reporting Standards.

### **2.1.2. International Federation of Accountants -IFAC:**

The International Federation of Accountants was founded on 7 October 1977 in Munich, Germany, as the result of an agreement between 63 accounting organizations from 51 countries at the 11th World Congress of Accountants to promote the global accounting profession in the public interest by:

- Developing high-quality international standards in auditing and assurance, public sector accounting, ethics, and education for professional accountants and support their adoption and use;
- Facilitating cooperation and coordination among its member organizations;
- Cooperating with other international organizations;
- Serving as an international spokesperson for the accounting profession.

IFAC's membership now has expanded to include 180 members and partners in 130 jurisdictions around the world (IFAC, 2023). In his effort to achieve these goals, in 1977 he developed a 12-point program (Hawalli, 2015):

- Proposing and developing international audit evidence standards;
- Proposing and developing rules of professional conduct;
- Determining the requirements and components of education, training and professional development programs;
- Evaluating and developing management accounting methods;
- Analyzing and compiling data and conducting research and studies on ways to improve the management of audit offices;
- Conducting studies and research related to the profession, such as the legal responsibility of auditors;
- Issuing periodicals as a mean of exchanging opinions and ideas among those interested in the profession;
- Encouraging and strengthening relationship between the various groups that use financial statements;
- Cooperating with national and regional shapes and assisting in the dissemination of these shapes;
- Organizing the process of exchanging information in the field of information technology and development;
- Organizing and supervising the periodic meetings of union members;
- Encouraging interested once to join the Union, participate in its activities, and introduce them.

The International Federation of Accountants also established the International Auditing Practices Committee (IAPC), which undertook the task of issuing professional standards covering the various services provided by chartered auditors to various organizations and states. Since the year 2000, the authority to issue and amend the International Auditing Standards (ISA) is within the powers of the International Auditing and Assurance Standards Board (IAASB), which was established by the Federation. After the abolition of the International Auditing Practices Committee. (Meziani, 2021, p. 41)

### **2.1.3. Efforts of the European Union (UE):**

As a result of the requirements to express technical and professional opinions regarding the problems raised and related to the accounting and economic reality of the European Union countries, the European Federation of Accounting and Financial Economists was established. It included specialized committees entrusted with studying these problems. However, their complexity led to its replacement in 1986 by the European Federation of Accounting Experts (FEE). to study the accounting aspects related to auditing, and maintaining part of the Federation's activity related to accounting aspects in the form of the Union of Accounting Experts (UEC), the Federation has issued 20 standards on auditing applications through the Audit Recommendations Committee (Mokrant, 2021, p. 52).

## **2.2. The most important international laws contributed to advancement of the auditing profession:**

The financial scandals that affected major international companies in recent decades led to a decline in the reputation of the auditing profession, which necessitated the issuance of new laws to restore public confidence in the profession

### **2.2. 1. SARBANES-OXLEY Act (SOX):**

The Sarbanes-Oxley Act was issued in 2002 as a response from the US government and Congress to several collapses that economy suffered, beginning with the collapse of the national energy company "ENRON" and the subsequent collapse of the communications and Internet company WORDCOM, then ZEROX copying machine company, and the consequences of these collapses, From huge losses in the American economy, increasing unemployment rates, tarnishing of the reputation of auditors, increasing doubts about the independence of the auditor, and a decrease in the ethical level of the auditor (Saeed Abdul Qader , 2008, p. 30).It also established the Public Accounting Oversight Board (PCAOB) to oversee the members of the debt accounting profession who audit U.S. public companies (J. Gregory , Velina, & Mark , 2016, p. 526).SOX focused on three main points: auditing, financial reporting, and corporate governance by: (Bohla, 2017, p. 125)

- The Supreme Court of Accounting decided to perform the legs of accountants;
- Ensuring the independence of sources;
- Every company must separate the tasks of auditing and providing accounting consultants;
- Imposing financial penalties on anyone who commits violations;
- Separating the tasks of auditors and external management;
- Loading the CEO and director in charge of the administrative and financial responsibility.

The Sarbanes-Oxley legislation recognized that in some cases the accounting standards themselves may be part of the problem. Thus, the law requires that the Financial Accounting Standards Board and the Securities and Exchange Commission tighten accounting standards in certain ways (Coates, 2007, p. 97). The SOX law is considered the core of oversight leadership over international audit firms, which requires every company to reform the independence of its position, for the CEO to sign the financial statements, obtain opinions on internal control systems, and have an internal audit examined by an external auditor. It has contributed significantly to change Audit offices work in addition to their contribution to reduce audit errors and failures (Mokrant, 2021, p. 87)

## **2.2. 2. International Standard for Quality Control N° 1 (ISQC1):**

The international standard ISQC1 specifies quality control for offices that carry out audits and examinations of financial statements and other assurance engagements and related service engagements, and the audit firm's responsibilities for establishing and developing a quality control system for the services it can provide to its clients (Meziani, 2021, p. 42). The first international standard for quality control was adopted within the Guide to International Standards for the Practice of Auditing and Assurance and the Code of Professional Ethics of the International Federation of Accountants (IFAC) issued in 2005. It was also included in the project to develop and modernize auditing standards, which lasted 18 months and was announced in March 2009, as this standard addresses the company's responsibilities related to the system. Quality control over financial statement audits and other assurance operations and related services, and explains that the company's goal is to establish and adhere to a quality control system to provide reasonable assurance regarding the company's and its employees' compliance with professional standards and approved legal and regulatory requirements (Aabi, 2021, p. 415). The ISQC1 standard also explains the elements of the quality control system that companies must adopt and adhere, which includes policies and procedures that address the following elements (IAASB, 2012, p. 43):

- Leadership responsibilities related to quality in the company;
- Requirements of ethical behavior;
- Accepting and maintaining relationships with clients;
- Human resources;
- Performing the process (implementation);
- Monitoring and documentation.

In addition, the International Federation of Accountants (IFAC) publishes periodic publications through the International Auditing and Assurance Standards Board (IAASB), which it develops in order to serve the public interest by establishing high-quality standards and guidelines. Facilitating the adoption and application of high-quality standards and guidelines. Contributing to the development of strong professional accounting institutions and companies, contributing to the adoption of high-quality practices by professional accountants, and enhancing the value of professional accountants in various parts of the world.

## **3. Local Efforts for promoting the auditing profession**

### **3.1 The theoretical framework of the auditing profession in Algeria**

The increasing need to establish trust and honesty in the financial statements, has led to the need for a neutral party to objectively judge the financial situation for Algerian economic companies, there for the need to improve the quality of services provided by the auditing profession has increase.

#### **3.1.1. Stages of development of the auditing profession in Algeria:**

Anyone who examines the gradual ladder of the profession's development pattern notices the difference in the tangible, qualitative leaps in the rise of the profession's pattern, based on the legal amendments to the structure of the profession from a job to a free profession and then an organized profession.

##### **a. Period between: 1960 until April 27, 1991:**

The profession of auditing was applied for the first time in national institutions and public economic companies in order to ensure the regularity and honesty of their accounts in 1969, through Order 107/69 dated 12/31/1969, which included the Finance Law of 1970. The state

was responsible for finance and planning by appointing auditors. In national companies, this is what was stipulated in Article 39 thereof (Djekidel, 2019, p. 41)

Order N° 82/71 dated 12/29/1971 was also issued, which included regulating the profession of accountant and expert accountant. The order stipulates the following:

-No natural or legal person may practice, in a private capacity and under any designation, the profession of an accountant or accounting expert if he is not licensed to do so, within the conditions specified in accordance with this order.

-Accepted accountants and accounting experts should observe the provisions contained in this order and practice their profession with all honesty. The conditions for taking the oath on licensed accountants and accounting experts are determined by a decree issued based on the proposal of the Minister of Justice.

-Establishing a higher accounting council to be placed under the authority of the Minister of Finance

The development of the auditing profession in Algeria was slow until the year 1988, when Law N° 88-01 of 01/12/1988 was issued relating to the directive law for public economic institutions and a complete reorganization of auditing. The external audit of the accounts of economic institutions practiced by the governor was separated. The accounts and evaluation of their management methods are carried out by internal audit under the authority of the institution's board of directors (Khuwaylidat , 2016, pp. 45,46)

**b. Period from April 27, 1991 to June 29, 2010:**

At this stage, several legislations and legal texts were issued related to the reorganization of the profession, the most prominent of which is Law N° 91-08 of 04/27/1991 relating to the organization of the profession of expert accountant, bookkeeper, and certified accountant, which was in effect until the year 2011, whereby the National Organization of Experts was established. Accountants, bookkeepers and certified accountants.

In addition, the issuance of Executive Decree N° 96-136 of 1996 relating to the Code of Ethics for the Professional Accountant, Accountant and Certified Accountant to determine the nature of the professional ethical rules applied to members of the National Syndicate of Accounting Experts, Accountants and Certified Accountants (Bin Yahya, 2023, p. 43).

**c. Period from June 29, 2010 to the present day:**

This stage was marked by the issuance of a new law to regulate the profession of expert accountant, bookkeeper, and certified accountant, which repeals the provisions of Law N° 91-08 regulating the profession since 1991, which is Law N° 10-01 dated 10/29/2010, as the latter granted accreditation to the accounting professions and their organization. Three professional bodies were established: the National Ceremony of Accountants, the National Chamber of Accountants, and the National Organization of Certified Accountants.

The overall conclusions of the legal texts are through the three stages. What all international systems are working to achieve is to require the auditor to provide reasons but not results. The actual commitment to the established standards and adherence to its practical steps

leads to the inevitability of achieving the expected result: honest, transparent, high-quality financial information (Bin Yahya, 2023, p. 44).

### **3.1.2 Definition of the auditing profession in Algeria**

The definition of the auditing profession in Algeria is linked to the definition of the accountant expert, the Accounts Auditor, and the certified accountant, according to what is stated in Law 10-01 regulating the accounting profession:

#### **a. Accountant expert:**

According to the text of Article 18 From Law N° 10-01, an accountant expert in the meaning of this law is every person who exercises, in an ordinary capacity, in his own name, and under his responsibility, the task of organizing, examining, evaluating, and analyzing the accounting and various types of accounts for institutions, and is qualified, taking into account the provisions contained in this law, to exercise the function of accountant expert.

#### **b. Accounts Auditor:**

According to the text of Article 22 from Law N°10-01, an accounts auditor within the meaning of this law is every person who practices, in an ordinary capacity, in his own name, and under his responsibility, the profession of approving the accounts of companies and shapes, their regularity, and their compliance with the provisions of the applicable legislation.

#### **c. Certified accountant:**

According to Article 41 from Law N° 10-01, a certified accountant is considered a professional who normally practices in his own name and under his responsibility the task of keeping, opening and controlling the accounts and accounts of merchants, companies or states that request his services.

From the above it becomes clear that the profession closest to the auditor in Algeria is the profession of the accounting expert, because his mission is not limited only to approving the accounts of company's ships. He carries out the task of organizing, examining, analyzing, evaluating the accounting and various types of accounts of institutions with the aim of discovering fundamental imbalances and errors and reporting them.

### **4.2. Efforts made to improve the auditing profession in Algeria**

The most important efforts made to promote the auditing profession in Algeria are represented in reorganizing the accounting profession according to what was stipulated in Law 10/01, in addition to adopting a set of standards adapted from the (ISA) standards, thus forming the Algerian Auditing Standards (NAA).

#### **4.2.1. Organizations supervising the auditing profession in Algeria:**

The National Council of Accountancy (NCA) is considered the highest states that supervises the auditing profession in Algeria, according to what was stipulated in Article 4 of Law: 01-10: A National Council will be established under the authority of The Minister charged on Finance is responsible for accreditation, accounting standardization, and organizing and monitoring the accounting professions Article 2 of Executive Decree N° 24-11 of January 27, 2011 stipulates which determines its formation, organization, and management rules, and



several committees are established at its level in accordance with what was stipulated in Article 17 of the same decree, which are: a committee that measures accounting practices and professional care, an accreditation committee, and a training committee, discipline and arbitration, quality control committee (Nakhla & Ben-Hamou, 2022, p. 498) In conjunction with the establishment of the National Council of Accounting, the National Liquidator of Accounting Experts was established pursuant to Executive Decree 11-25, which stipulated the establishment of a National Liquidator of Accounting Experts consisting of nine members elected for a period of three years, subject to renewal, by the General Assembly from among the accredited professionals registered in the roster of the National Liquidator of Experts. Accountants (Bin Yahya, 2023, p. 46). Executive Decree 11-26 stipulated the formation of the National Chamber of Accounts custodians, which also consists of nine members elected for a term of 3 years, subject to renewal by the General Assembly, from among the certified professionals registered on the roster of the National Chamber of Accounts custodian (Bin Yahya, 2023, p. 47).

### **3.2.2. Adopting Algerian auditing standards (NAA)**

To keep pace with international developments witnessed by the auditing profession, Algeria adopted 16 standards, which it published in four batches as follows:

**a.** The first four standards define the relationships between the auditor and the audited company subject of a decision by the Minister of Finance N° 02 dated 04 February 2016: NAA 210 Agreements on the terms of audit missions, NAA 505 External confirmations, NAA 560 Events after closing, NAA 580 Written declarations.

**b.** The second group of Algerian audit standards which includes four standards were the subject of a decision by the Minister of Finance N° 150 of 11/10/2016: NAA 300 Planning a Financial Statement Audit, NAA 500 Evidence, NAA 510 Initial audit missions – Opening balances, NAA 700: Basis of opinion and audit report on statements.

**c.** The third group of Algerian audit standards which includes four standards were the subject of a decision by the Minister of Finance N° 23 of 15 March 2017: 520 Analytical procedures, 570 Continuing exploitation, 610 Using the work of internal auditors, 620 Using the work of an expert appointed by an auditor.

**d.** The fourth group of Algerian audit standards which includes four standards were the subject of a decision by the Minister of Finance N° 77 of September 24, 2018: 230 Audit documents, 501 Persuasive elements - special considerations, 530 Probing in the audit, 540 Auditing accounting estimates, including true value accounting estimates and information received related to them.

The Ministry of Finance adopted these standards in an effort to improve the quality of services provided by auditors and accounts portfolios, but it did not establish procedures to follow up on the application of these standards, whether conducting a legal audit or an optional

(contractual) audit, so they cannot be considered mandatory standards, at least for the time being Present.

### **3.2.3. Guidance codes for regulating the rules of professional conduct:**

The National Council of Accountancy (NCA), the National Council of Accountants Experts, and the National Chamber of Accounts auditors Publish guidelines for setting rules of professional ethics must applied by profession members. We noticed that these blogs are similar to each other in terms of materials, as each blog consists of two parts:

**Part One:** Explains the obligations imposed on the external auditor. This part contained four chapters. The first chapter was devoted to controlling general professional obligations. The second chapter explained the relationship of auditors with their affiliated states and councils. The third chapter was devoted to clarifying the obligations of auditors and respecting the professional relationships that bind them. As for the fourth chapter, it clarifies the auditor's duties related to training and supervising trainees.

**Part Two:** This part is devoted to auditors' rights related to collecting fees. (onec.dz, 2023).

## **4. Conclusion**

Through this research, we identified the most important international and local efforts that contributed to the development of the auditing profession. The international profession regulator organizations have developed a set of standards and laws that would develop and unify the procedures followed in the auditing process. The most important of these standards were the International Standards for Auditing (ISA), the Sarbanes-Oxley Act, and the International Standard for Quality Control No 1 ISQC1. These standards are characterized by the ability to be adapted despite the differences in the auditing environment from one country to another.

At the local level, it shows that Law 10-01 led to a radical change in the organization of the auditing profession because of the decisions, to form the national council accountancy, and separating between organizations of the accounting professions, through establishing three independent professional organizations .

Given the importance of oversight over the auditing profession and in order to keep pace with developments that have occurred in the auditing profession at the international level, Algeria has established the Algerian Standards for Auditing (NAA), which are inspired by the international standards ISA. Algeria has so far issued only 16 standards, in an effort to raise the quality of auditors' work, by organizing their work in accordance with the directives stipulated in these standards.

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