

A Suggested Approach for Mapping the Statutory Audit Process in Algeria Using the Algerian Standards on Auditing

مقاربة مقترحة لتصوّر مهمة التدقيق القانوني في الجزائر بالاعتماد على المعايير الجزائرية للتدقيق

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Abstract:

This study builds on the already used audit methodology in Algeria to conceptualize the steps of the audit process, then employ the Algerian Standards on Auditing (ASAs) in mapping this methodology. Our findings indicate that the requirements of ASAs are compatible to a significant degree with the statutory texts related to the auditing profession in Algeria. Based on that, we suggest a map for the auditing methodology using these standards.

Keywords: Algerian Standards on Auditing; audit methodology; audit quality; statutory auditing in Algeria.

JEL Classification Codes: M4, M42.

ملخص:

تستخدم هذه الدراسة المقارنة المستعملة حسب المتطلبات القانونية في الجزائر كأساس لخطوات عملية التدقيق القانوني، ومن ثم تعتمد على المعايير الجزائرية للتدقيق في وضع تصوّر لهذه المقاربة. تشير النتائج إلى أن متطلبات المعايير الجزائرية للتدقيق متوافقة إلى حد كبير مع النصوص القانونية المتعلقة بمهنة التدقيق في الجزائر، وبناء على ذلك قمنا باقتراح خريطة لمهمة التدقيق القانوني باستخدام هذه المعايير.

كلمات مفتاحية: المعايير الجزائرية للتدقيق؛ منهجية التدقيق؛ جودة التدقيق؛ التدقيق القانوني في الجزائر.

تصنيفات JEL : M42، M4.

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1. INTRODUCTION

The Algerian statutory auditing profession went through several phases from the post-independence period when the audit function was focusing on public and semi-public corporations, to the more recent times that have known the reorganization of the national economy, resulting in an increase in the number and the complexity of the entities that need to be audited. These changes were accompanied and supported all along by a set of statutory texts, mainly mandatory, given the centralized nature of the profession's organization and the considerable interest the government shows in the audit function. Therefore, the audit methodology in Algeria has always been structured around legal requirements that have several sources and answer the different needs of the times they have been issued in.

However, in 2016, the Algerian government, represented by the Ministry of Finance, started issuing non-compulsory professional standards known as the Algerian Standards on Auditing (ASAs) and based largely on the International Standards on Auditing (ISAs). Using these new standards does not mean that the auditors can pass on the already adopted methodology based on mandatory statutory texts. Rather, ASAs should ideally guide the auditors through the different stages of the audit mission in a way that complies with the local legal requirement and converge towards international practices. What makes this achievable is the fact that the Algerian audit-related statutory texts have been established based on imitating the French ones, which are in turn built on international practices.

The issued ASAs so far (16 standards) deal with different subjects and aspects of the audit engagements. Still, their conceptual framework has not been released yet. Algerian auditors can utilize the guidance of these standards in parallel with statutory texts that organize their mission. However, some might hesitate to think about this current set of standards as a methodological tool that can be used by auditors in different stages of the audit process and map every step the auditor takes. The main question we address in this paper is: in which manner the available ASAs can be used by professionals during the statutory auditing mission? And if possible, can

this method be mapped into a conceptual scheme the auditor can rely on?

Correspondingly, this paper aims to suggest an approach for mapping the statutory audit process in Algeria using ASAs. This approach should be of interest to both professionals who seek to apply these emerging standards to improve their audit methodology, and to academics since we aim to contribute to the literature discussing the adoption of ASAs in Algeria and the issues related to standardizing the audit profession in developing countries in general.

This paper is formed around three main sections. After the introduction, part one aims at conceptualizing the background of the study and the relevant literature. Section two then concisely addresses the statutory auditing methodology in the Algerian context. Section three illustrates the map we suggest for the audit process in Algeria using ASAs. Finally, the conclusion section includes the main results and some recommendations.

2. Literature review and background of the study

The subject of Algeria adopting new auditing standards built largely on ISAs, despite being a recent development, has been relatively well discussed in the literature even before the issuance of the first set of ASAs in February 2016. However, a few studies compile the whole image the so far issued 16 standards can form as an audit approach. The reason for that could be the general belief that the auditor cannot use these standards until the release of the complete set. Nevertheless, we can sort out prior research by combining the chronological development and the addressed subjects to arrive at the issue we deal with in this study.

The adoption of the new financial accounting system in Algeria on 2010 built on international accounting standards started a debate about the standardization of the auditing process as well. Benhouas and Bennia (2014) and Temmar (2016-2017) surveyed different samples of Algerian statutory auditors, and their results suggest that there is a necessity for moving towards adopting ISAs to allow evolving auditing firms' skills, opening up to the requirements of the international professional market, and

supporting the independence of the fieldwork.

In the same vein, Yarki (2016-2017) advocates that most Algerian statutory auditors do not mind the idea of adopting ISAs due to the expected increase in audit quality and the enhancement of financial statements' reliability. These advantages can, according to Sefahlou (2016-2017), reinforce the audit profession's role in attracting foreign investment and facilitate achieving the requirements to join the World Trade Organization (WTO). Adopting ISAs in Algeria is expected as well to decrease the expectation gap throughout clarifying auditor's responsibilities and improving communication between the agents and shareholders, as well as between the entity and the authorized governmental officials (Khaldi, 2015-2016).

Along those lines, Algeria has issued in 2010 the Act 10-01 that organizes the accounting and auditing profession. Statutory auditors expressed their satisfaction with this regulation (Dilmi, 2016-2017) since it repealed all the prior rules organizing the profession mentioned in Act 91-08, and introduced new developments by assigning the National Accounting Board as an accounting monitoring body that includes committees for standardization, certification and quality control (Act 10-01, 2010). From there, the standardization committee started working on the project of developing Algerian standards on auditing adopted from ISAs according to Karouz (2017-2018) and Sefahlou (2016-2017) since it has access to the pronouncements of the International Auditing and Assurance Standards Board (IAASB). These standards do not differ inherently from ASAs and they have been issued with the same titles and numeration system, except for the differentiation mentioned in the annexes of each standard (Khelaifia & Jaouahdou, 2019).

Furthermore, Medah and Saidi (2017) emphasize the Algerian leaning towards Generally Accepted Auditing Standards (GAAS) and how common they are among professionals since the legislator depended on them when issuing the mandatory fieldwork standards in the Order 94/SPM/103 of 1994. That leads us to question to what extent the Algerian environment is ready for a more direct adoption of international standards. This issue has been discussed by Khaldi (2015-2016) from the perspective of academic

researchers and statutory auditors. The author suggests that Algeria is ready to adopt ISAs, and these results are supported by Macif and Yahiaoui (2017) who confirm the possibility of using audit TIC programmed on ISAs in the Algerian statutory auditing mission. The authors explained the results by the conformity between the Algerian audit-related statutory texts, and particularly Act 10-01, and ISAs. These results are consistent with those of Sefahlou (2016-2017), Saidi (2017), and Terriche (2018).

However, there is no consensus between Algerian researchers about this matter. The main pitfall of the available literature is relying heavenly on surveys addressed to professionals. The issue is: the same tool is not leading to similar results. For instance, Lasnoui and Bachounda (2016) and Hilami (2016-2017) affirm that Algerian legislation and regulations related to the auditing profession have not yet attained the level of international requirements and are not consistent with ISAs, particularly is the phases of preparing reports. Similarly, Dilmi (2016-2017) argues that Algerian statutory texts do not include the required guidelines and procedures for the external audit function and that most professionals lack the necessary expertise and knowledge to apply the procedures and tests stipulated in ISAs. Using the same method, Yarki (2016-2017) concluded that the low competence of Algerian auditors due to the lack of training should evolve, and the first step the government should focus on is forming auditors following the requirements of ISAs.

In contrast, Benhouas and Bennia (2014) state that ISAs are largely used by Algerian auditors, and that the Algerian National Accounting Board is trying to build an audit approach relating ISAs to statutory texts requirements. The results of Karouz (2017-2018) survey suggest that ISAs are relatively applied in Algeria aside from ASA 505, ASA 580, and ASA 210, that receive a little engagement from auditors. Similarly, Terriche (2018) found that Algeria has a legal background that comes with ISAs, and Temmar (2016-2017) confirms with her survey's findings that statutory auditors consider the Algerian terrain to be compatible with the content of ISAs, and see it as a necessity to achieve the integration of legal practices and save time and money.

To sum up, despite the considerable amount of literature seeking to arrive to a basic that confirms the qualification of the current Algerian auditing environment for applying ASAs, and the conformity between currently in force audit-related statutory texts and these standards, the findings of previous literature are diverse and do not answer this aim, even though they use the same methodology of surveying audit professionals and analyze results with a descriptive approach. In this paper, we use a quite different method relying on a qualitative design to outline the statutory audit mission in Algeria as described in statutory texts, and then map different stages of the audit process using the set of ASAs issued so far. We aim to explore if this mapping process is attainable in the current conditions and assess the validity of the argument suggested by Khelaifia and Jaouahdou (2019) who argue that ASAs cannot be applied currently because they are not complete.

3. The statutory auditing methodology in the Algerian context

The statutory auditing mission in Algeria can be regarded through the lenses of local statutory requirements as a sequenced process that doesn't differ inherently from international practices. Indeed, Algeria did not start to issue professional standards founded on the international ones until 2016, yet the existing audit-related statutory texts, drawn in many cases on the French legislation, have been converging towards international practices through successive reforms.

The audit engagement in Algeria includes a four-steps sequence; from the appointment of the auditor to the issuance of the final report. The steps we use in this study are abstracted from the audit methodology existing before the adoption of ASAs and are based on audit-related statutory texts and relevant literature. We define each step as follows:

3.1 The auditor's appointment

This phase corresponds to the acceptance of the audit mission by the auditor. Appointing an auditor in Algeria follows a legally regulated tender process. The entity's management is expected to prepare for the tender process within one month before the end of the mandate of the previous auditor. The General Assembly takes the responsibility of processing the offers and choosing the auditor who submits an acceptance letter to the

General Assembly within a maximum period of eight days following the date of receiving the notification about his appointment. The statutory auditing mandate is three financial years and can be renewed once (Executive decree 11-31, 2011). We emphasize at this point that the Ministerial decision 94/103/SPM describes the conditions and the form of the acceptance letter produced by the auditor when taking the audit engagements.

3.2 Planning the mission

In this step, the auditor establishes a plan for the auditing mission besides identifying and assessing the risks. The auditor starts by forming a collection of work files. These files will comprise all the gathered information, procedures and tests applied by the auditor, and they consist of two main folders: a permanent one, containing all items related to the entity during the audited period, and an annual folder for the elements related to the year under review (Ministerial Decision 103/94/SPM, 1994). This stage is also the time when the auditor evaluates internal control, as a part of the initial plan in the audit process and on which subsequent steps should depend. From there, the auditor examines the accounts to gather sufficient evidence allowing him to form an opinion on the annual accounts. The depth of the tests is based on the degree to which the auditor trusts the accounting system and the established arrangements and procedures.

3.3 Responding to risk assessment and gathering evidence

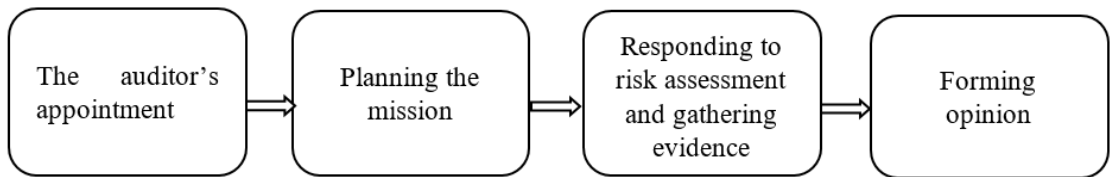
In the third step, the auditor starts gathering evidence about the financial statements using statistical and non-statistical tests to assess the reliability, correctness, and accuracy of the reported financial information (Ministerial Decision 103/94/SPM, 1994). The gathered evidence should focus on the regularity and validity of accounts, and whether they reflect the reality of the entity's results. The auditor should also estimate the conditions of contracts between the auditee or its subsidiaries and other entities where the managers have direct or indirect interests (Act 10-01, 2010).

3.4 Forming opinion

The final phase is when the auditor presents his findings throughout a report that includes his opinion on the financial statements as a whole. The auditor's report addressed to the General Assembly includes any observed violations or breaches. The auditor explains in his report the investigations and the tests he conducted, and demonstrates the entity's annual results compared to the prior period. The key component of the report is the auditor's opinion in which he expresses a modified or an unmodified audit opinion depending on the findings (Ministerial Decision 103/94/SPM, 1994).

The steps described above illustrate, in a general fashion, the audit methodology used in Algeria, which allows the auditor to conduct his mission and fulfill his engagements following all legal requirements. Figure 1 demonstrates these stages.

Fig.1. Stages of the statutory audit mission in Algeria



Source: authors.

The stages demonstrated in figure N°1 can be regarded, from an abstract point of view, as an outline for mapping the statutory audit process in Algeria. In every step, the auditor has to employ a set of professional principles and rules that could be found in ASA's. the question of whether the current set of 16 standards issued so far can fulfill the auditor's need for guidance throughout these steps will be addressed in the next section where we illustrate a mapping approach for the statutory auditing process in Algeria.

4. Mapping the statutory audit process in Algeria using ASAs

In this section, we propose a theoretical approach for mapping the statutory audit process in Algeria, based on the methodical stages we demonstrated before. The map we suggest is built on the principle of using the necessary ASAs in every step, and assessing the accuracy of the map.

The issued ASAs used in this study have been published as Ministerial Orders and are as follows:

- Order N° 2 (2016): includes the standards ASA 210 (Agreeing the terms of audit engagements), ASA 505 (External confirmations), ASA 560 (Subsequent events), and ASA 580 (written representations);
- Order N°150 (2016): contains the standards ASA 300 (Planning an Audit of Financial Statements), ASA 500 (Audit evidence), ASA 510 (Initial audit engagements-opening balances), and ASA 700 (Forming an opinion and reporting on financial statements);
- Order N° 23 (2017): contains the standards ASA 520 (Analytical procedures), ASA 570 (Going concern), ASA 610 (Using the work of internal auditors), and ASA 620 (Using the work of an auditor's expert);
- Order N° 77 (2018): includes the standards ASA 230 (Documentation), ASA 501 (Audit evidence-specific considerations for selected items), ASA 530 (Audit sampling), and ASA 540 (Auditing accounting estimates, including fair value accounting estimates, and related disclosures).

The pronouncement of these standards was not initially organized by theme or use, correspondingly, we present the set of the existing ASAs in table1 and their categorization concerning the audit methodology stages illustrated in section three.

Table 1. ASAs used throughout each step of the audit process

Forming opinion	Responding to risk assessment and gathering evidence	Planning the Mission	Auditor's appointment
ASA 700	ASA 620	ASA 300	ASA 20
	ASA 505	ASA 610	10
	ASA 580	ASA 230	11
	ASA 570	ASA 510	
	ASA 560	ASA 540	
	ASA 520		
	ASA 530		
	ASA 500		

Source: authors.

As demonstrated in table N° 1, the issued ASAs fit in different stages of the statutory audit process according to their subject and the matters they cover. The way these standards can be used to fulfill each stage's requirements is outlined in the following paragraphs that map each step in more detail.

4.1 The auditor's appointment stage

The Standard used in this phase is ASA 210 "agreeing the terms of audit engagements". It guides the auditor throughout the establishment of his engagement letter that includes the terms of the audit engagements that must be agreed upon between the auditor and the authoritative body. ISA 210 specifies these terms by precising the kind of the audit work, audit's purpose and scope, and auditor's responsibilities. The auditor addresses the engagement letter to the entity's management before the beginning of his mission to avoid any misconception about the nature of his engagements.

The auditor indicates in his letter the entity's responsibilities, and that his responsibilities and audit fees are determined by the preceding tender specifications, and by signing on them, the auditor agrees with the predetermined terms.

4.2 The stage of planning the mission

This step necessitates the application of five ASAs. The first one is ASA 300 "planning an audit of financial statements". Getting familiar with the entity's activities is a substantial part of the planning stage according to ASA 300 since the scope of the audit depends on the size and complexity of the auditee. The standard defines planning as a continuous replicated process that is usually related to or starts right after a former audit mission and continues all along with the audit engagement. The planning process relies on creating a general strategy and a detailed methodology for the nature of the expected audit procedures.

The planning process allows considering some matters before defining and assessing material violation risks including deciding the adequate analytical procedures, determining if the nature of the mission imposes the need of extra expertise, identifying the organizational and legal frameworks of the entity, and defining risk assessment procedures. ASA 300 recommends developing a flexible audit strategy and schedule depending on the entity's size and necessary audit activities. The auditor can update or change the audit general strategy and schedule during his mission whenever necessary.

As mentioned in the previous section, the auditor evaluates internal control as a part of the initial plan of the audit. Therefore, the second standard used in this phase is ASA 610: "using the work of internal auditors". Through this standard, the auditor decides the possibility and the extent of relying on internal auditors' work, and in case of using it, how relevant it is to the audit process needs and how it might affect the audit schedule and the scope of audit procedures in general. The internal audit function includes different activities such as monitoring internal control,

checking operational financial information, assessing legal compliance, and risk management. ASA 610 specifies how to evaluate internal auditor's work comprehensively and recommends in cases of using that work documenting concluded findings related to its evaluations, and the auditing procedures conducted around it.

The next standard used in this phase is ISA 230 "audit documentation". The auditor can rely on this standard in managing audit work files whether produced by him or obtained from other sources. Audit documents could be about accomplished audit procedures, gathered audit evidence, or audit findings, and it could be written on paper, printed, or loaded on an electronic media that allows keeping the data readable and clear during the legal period of maintaining the files. These documents constitute the final support for the auditor's opinion regarding his general objectives.

The last two standards that help to map the planning phase are ASA 510 "initial audit engagements-opening balances" and ASA 540 "auditing accounting estimates, including fair value accounting estimates, and related disclosures". These two standards take a more specific form; ASA 510 is only used on the auditor's first mandate since it is about checking opening balances that have supposedly been audited by another auditor. The idea is comparing the final balances of the prior year with the opening ones of the audited year to confirm their validity, and to examine the consistency of accounting methods. ASA 540 on the other hand deals with procedures the auditor is expected to conduct in terms of the management's estimates when preparing financial statements, particularly those related to the fair value.

4.3 The stage of responding to risk assessment and gathering evidence

This is the phase where most of the issued ASAs fall into the mapping process mainly because it includes most of the auditing procedures. The first standard used here is ASA 620 "using the work of an expert appointed by the auditor". This standard is essential because the statutory auditor by nature is an expert in the accounting and audit field, yet sometimes he faces challenges in gathering or analyzing evidence outside of his expertise. In these cases, the auditor can appoint an expert who helps him in a special-

purpose control that ends with reliable findings the auditor can use in forming his judgment.

The next two standards at this stage are ISA 505 “external confirmations” and ASA 580 “written representations”. The word external in ISA 505 refers to the exterior parties interacting with the entity such as clients, financial institutions, and suppliers. The objective of getting external confirmations from these parties is gathering more relevant and valid evidence by means of a direct written answer dedicated to the auditor from the external body, or any other form of communication. A confirmation request can be formed in a negative or a positive manner depending on the situation. Likewise, ASA 580 demonstrates ways the auditor could manage written information obtained by questioning management and other internal parties about preparing financial statements. The objective of these internal written representations is supporting the evidence gathered by the auditor to form his opinion, and therefore they should be obtained before the issuance of the report.

ASA 570 “going concern” is another essential standard at this stage. The auditor should estimate any conditions or circumstances undermining the entity’s going concern. The principle of going concern is related to listing the entity’s assets and liabilities in the accounts with the assumption that it can procure its asset and pay debts during the usual functioning of its activities.

The next standard mapping this phase is ASA 560 “subsequent events”. It is related to events that could happen after the closure of accounts and before the issuance of the auditor’s report, and affect the audited financial statements. ASA 560 guides the auditor throughout gathering sufficient and adequate evidence that these events have been dealt with in accordance with the applicable accounting framework, and mentioning them in his final report.

Furthermore, ISA 520 “analytical procedures” is considered a key standard in responding to risk assessment and gathering evidence stage.

Analytical procedures contribute to specifying if there are any transactions, events, amounts of money, ratios, or abnormal trends in the entity's activities. During the process of the analytical procedures, the auditor develops his expectations about operations and events, and when comparing them with the actual amounts or with the retrieved ratios, he might find unexpected events and operations. From there, the auditor considers these findings when defining the risks of material violations.

The three last standards in this stage are all related to audit evidence; ASA 530 "audit sampling" which is read under the guidance of ASA 200 "overall objectives of the independent auditor" that has not been issued yet. The auditor uses this standard when he needs statistical or non-statistical sampling for auditing procedures. ASA 500 "audit evidence" guides the auditor throughout the process of gathering sufficient convincing and suitable evidence that supports his findings. Examples of audit evidence are financial statements, cheques, bills, external confirmations, evidence obtained from previous audit missions, findings of other experts appointed by management, accounting registers, and any available information allowing the auditor to build reasonable conclusions. ASA 501: "audit evidence-specific considerations" is a complementary standard for ASA 500 that guides the auditor while gathering evidence about specific items related to inventory and litigations and claims the audited entity takes a part in.

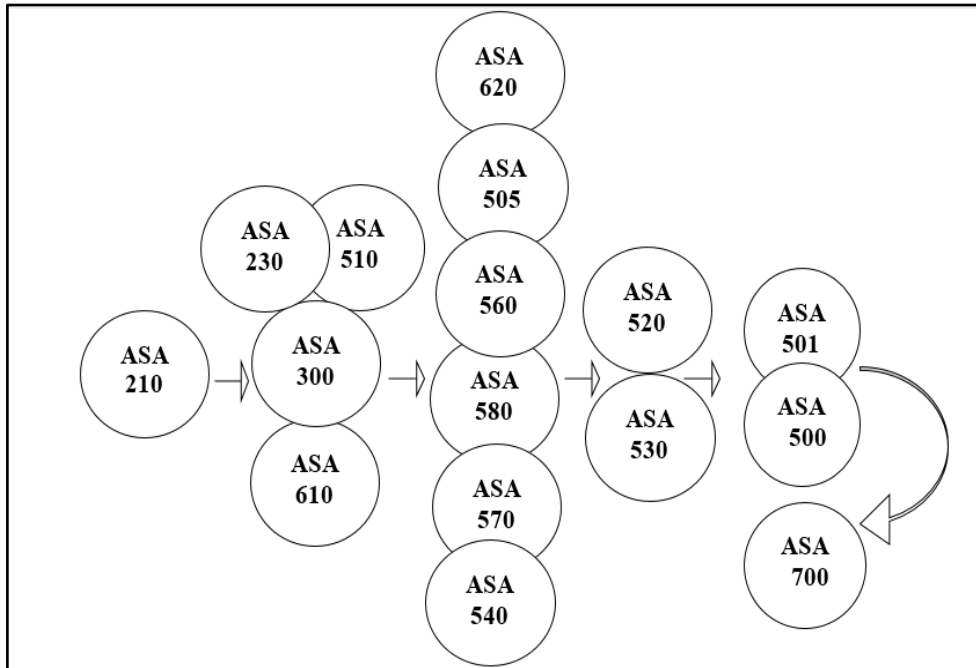
4.4 The stage of forming and opinion

Ideally, at this stage, the auditor should be able to form an independent opinion on the audited financial statements of the auditee as a whole. ASA 700 "forming an opinion and reporting on financial statements" is the standard that deals with the requirements of this phase. ASA 700 demonstrates the necessity of forming an opinion on the financial statements and presents an example for an audit report with unmodified opinion. However, the standard does not deal with cases of modified opinions which are supposed to be addressed in ASA 705 "modifications to the opinion in the independent auditor's report" that has not been issued yet.

The episodes demonstrated above include the methodological steps using the issued ASAs. The standards can be used in accordance with

already available statutory texts and be applied smoothly through every stage of the statutory auditing process. To illustrate that, we suggest figure 2.

Fig.1. Mapping the statutory audit methodology using ASAs



Source: authors.

The map illustrated in figure N°2 summarizes the utilization of ASAs by statutory auditors in Algeria. By conducting the tests mentioned earlier, the auditor aims to form an opinion in his report on financial statements based on evaluating conclusions obtained from gathered evidence in every step. The guidance of the 16 ASAs enriches the auditor's capacity to perform this mission, and provides a simple, yet very relevant, methodology that goes in line with the Algerian statutory texts organizing the statutory audit profession. Correspondingly, our results are consistent with those of Macif and Yahiaoui (2017), Terriche (2018), and Temmar (2016-2017) concerning the conformity between the Algerian audit-related statutory texts and ISAs. However, we find different conclusions from the study of Kelaifia and Jaouahdou (2019) who argue that ASAs cannot be applied currently because they are not completely released.

5. CONCLUSION

The main objective of this study is to investigate how the available ASAs can be used by professionals during the statutory auditing mission in Algeria, and suggesting an approach for mapping this process into a conceptual scheme. We were able through this paper to demonstrate the different stages of the statutory auditing methodology in the Algerian context from the auditor's appointment, planning the mission, responding to risk assessment and gathering evidence, and forming an opinion. Every stage of the process is supported and regulated by relevant statutory texts.

The conceptual map addressed in this study allows us to follow each of the mentioned steps with details using ASAs. Thus, we were able to conceive a practical approach that can be assessed with real-world data in future research. The main findings of this study can be outlined as follows:

- The content of ASAs converges to a significant degree with legislations and statutory texts related to the auditing profession in Algeria;
- There have been several standards mentioned in the auditing mission steps that aren't issued yet. This could affect the auditor's mission negatively since he cannot synthesize the content of the standard mentioned as a reference, decreasing the quality of attainable results;
- The already in force audit reporting regulations go in line with the requirements of ASA 700, yet the standard does not deal with all the types of the audit opinion.

Lastly, we would like to propose the following recommendations:

- We emphasize the need to issue the complete set of ASAs in accordance with ISAs;
- Making the application of ASAs mandatory in statutory audits since the current arrangements allow auditors to avoid using them which hinders the quality of their work;
- Defining the relationship between the content of ASAs and the audit-related statutory texts, and unifying the used terminology;
- Incorporating legislations that include similar content and revising the order 103/94/SPM.

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