



Ministry of higher education and scientific research

University of Badji Mokhtar Annaba

Faculty of economic sciences and management sciences in cooperation with the
research laboratory LARIEF

Organize

The first international seminar on

**International orientation towards auditing standards and
their applicability in developing countries**

On: 11 and 12 DECEMBER 2019

- Honorary President of the seminar: Pr. Ammar HAIAHEM, director of the university.
- General supervisor of the seminar: Pr. Belkacem MADI, Dean of the Faculty.
- General coordinator of the seminar: Pr. Réda DJAOUAHDOU
- President of the seminar: Dr. Imene BENKARA.

Preamble:

Auditing is a branch of accounting in itself that knows a great deal development because of its necessity as well as the techniques and tools used. Although the latter appeared at the same time as accounting, its development is only recent. Indeed, the audit is an organized and systematic process of evidence gathering and relevant reading of results as well as the objective evaluation of economic activities and events in order to determine the compatibility and consistency between these results and the measures adopted.

Standards are considered the basis of the auditor's work, therefore they constitute a reference. These standards are established by mutual agreement and consensus by professional, international and specialized organizations with the participation and contribution of the major audit offices.

From this we can say that standards are the proof of this professional practice that we can use in the absence of local standards. The main objective is to propose an international audit and work formula aiming to raise the level of performance, the establishment of a uniform framework, provide practical assistance to the auditor in the accomplishment of his tasks by developing professional practices to achieve the efficiency and objectives of the profession by minimizing differences at the international level when performing tasks specific to the auditor function.

• Seminar objectives:

The seminar aims to discuss the following issues:

1. Presenting the functions of the professional organizations responsible for publishing international auditing standards.
2. Highlight the role of international treaties and regional blocs in influencing international auditing standards.
3. Determine the relationship between international accountability standards and international auditing standards.
4. Presenting the experiences of developing and developed countries in the field of international auditing standards.
5. Determine the similarities between international auditing standards and Algerian auditing standards

• **Axes of the seminar:**

1. **First axis:**the conceptual and theoretical framework necessary for the establishment of international auditing standards.
2. **Second axis:**the relationship between international accounting standards and international auditing standards.
3. **Third axis:**financial markets and international auditing standards.
4. **Fourth axis:**international audit standards concerning quality.
5. **Fifth axis:**the experiences of developing and developed countries in the publication and application of international auditing standards.

• **Seminar participants:**

- Local and foreign researchers, academics and professionals.
- Local and foreign Phd Students.
- Accounting professional; accountants and auditors.
- All interested people.

• **Conditions to participate in the seminar:**

Participants must submit complete papers on one of the topics mentioned in the main points of the seminar (in Arabic, French or English) taking into account the following conditions:

- The intervention must be presented in WORD format, not exceeding 20 pages, margins and references included as well as a summary in a language different from that of the intervention.
- The intervention must be personal and follow scientific reasoning, unpublished or presented in previous seminars.
- The writing of the intervention will be done with:
 1. The font: "Traditional Arabic" for the Arabic language and "Times New Roman" for the French and English languages.
 2. The size of the font: 16, for Arabic language and: 12 for the French and English language.

3. Margin: 12 for the Arabic language and: 10 for the French language and the English language; taking care to leave a space of 2 centimeters on each side.

- Priority will be given to individual interventions as well as to practical interventions.
- All interventions will be evaluated according to scientific standards.
- The best intervention will be selected and published in the magazine "BOUNA", a study magazine published by the faculty of economics and management sciences of BadjiMokhtar University Annaba, after re-evaluation.

• **Participation fees:**

The following participation fees cover the costs of restorations and accommodation for participants not living in Annaba as well as foreign participants.

1. For local participants :

- PhD student: 3000 A.D

- Accounting professional and university professors: 8000 A.D

2. The foreign participants:

- PhDstudent: 50 €

-University professors: 100 €

• **Important dates:**

-The deadline for submission of interventions and the participation form and a copy of the curriculum vitae is:July07, 2019.

-The selection of the interventions will be done by the scientific delegation of the seminar; the results will becommunicatedbefore:SEPTEMBER08, 2019.

• **Contacts:**

-The interventions will be sent to the following email address: imvbenk@gmail.com

-For more information please contact the following numbers:

-Finance Department:+**213 38 47 80 07**

-Organisation of the seminar (whatsapp):+**213 5 59 13 82 88**

• **Scientific Committee of the seminar:**

- President of the scientific committee of the seminary: : Pr. Réda DJAOUAHDOU

Last name and first name	Position	Observation
BenKaraImene	Master of conferences	President of the forum
Madibelkacem	professor	University of Annaba
Djaouhdou Réda	professor	University of Annaba
Rihencherif	professor	University of Annaba
Bourich Hichem	professor	University of Annaba
Boukelkoul el hadi	professor	University of Annaba
Benbrikaabdelwaheb	professor	University of Biskra
Kourtelfarid	professor	University of Skikda
Houemjema	professor	University of Annaba
Benamaramansour	professor	University of Annaba
Nassibrejam	professor	University of Annaba
Telayjianoura	professor	University of Annaba
Hamanakamel	professor	University of Annaba
Belguarssaabdelatif	professor	University of Annaba
Salhiabdelkader	professor	University of Annaba
Beniaomar	professor	University of Annaba
Khelilabdelrezak	professor	University of Guelma
Boudehabdeljalil	professor	University of Oum Al Bouagui
Aouadi Mostafa	professor	University of Al Ouedi
Bouachamobarak	professor	University of Constantine 2
Jeninaomar	professor	University of Tebessa

Brika	professor	University of Oum Al Bouagui
Rezikkamal	professor	University of Blida
Amoura jamal	professor	University of Blida
AyachZoubir	professor	University of Oum Al Bouagui
Khaled Jamal aljaarat	Doctor	Middle East University Amman Jordan
Khaled al khatib	professor	University of Jordan
Ghadaabdallah	Doctor	University of the Suez Canal in Egypt
Kadriaalbandari	professor	Institute IjoutIsmaeliya -Egypt-
Sermedismaelkhelilalmahlaoui	Lecturer	Iraqi Ministry of Education
NachartadouariNached	Assistant teacher	Higher Institute of Administration and Accounting -Egypt-
Sedraoui Tarek	Teacher	University of Monastir -Tunisia-
Ouelfacisalah	Teacher and DeputyDirector	ChoaibaldakaliUniversity- National School of Management and Trade -Morocco-
Khelilalrefai	Teacher	University of Applied Sciences - Jordan-
Mohamed Ibrahim Mokdad	Teacher	IslamicUniversity of Gaza
Yousouf aboufara	Dean of the Faculty of Administrative and Economic Sciences	Open University AL QUDS
Feriel Tira	Teacher	Higher Institute for Measurement and Calibration-Egypt-
Sabrine abdeljalil	Teacher	University of the South Valley - Egypt-

Salah abdelmaati	Teacher		University of the South Valley - Egypt-
Ahmed abid	Teacher		University of the South Valley - Egypt-
Hamdiberket	Teacher		HashemiteUniversity –Jordan
LayouniZoubir	Master conferences	of	University of Annaba
Chaouichafia	Master conferences	of	University of Annaba
Beredjemhanene	Master conferences	of	University of Annaba
Oudaifia Lamia	Master conferences	of	University of Annaba
Semachkamel	Master conferences	of	University of Annaba
KhiariZahia	Master conferences	of	University of Annaba
Houem Lamia	Master conferences	of	University of Annaba
Madizin el abidine	Master conferences	of	University of Annaba
Boumeziade Ibrahim	Master conferences	of	University of Annaba
Ananefatemazohra	Master conferences	of	University of Annaba
Ghafouri Leila	Master conferences	of	University of Annaba
Boutourafadila	Master conferences	of	University of Tebessa
Kahoul Yazid	Master conferences	of	University of Annaba
Abdelmalek Mehri	Master conferences	of	University of Tebessa
CheikhiBilel	Master conferences	of	University of Boumerdes
TebaibiaSalima	Master conferences	of	University of Guelma
MetarrefAouatef	Master conferences	of	University of Annaba
TebaniRazika	Master conferences	of	University of Annaba
Kouachi Mourad	Master conferences	of	University of Oum al Bouagui
Bourdima Saida	Master conferences	of	University of Guelma
Amamra Yasmina	Master conferences	of	Université de Tebessa
Takraret Yazid	Master conferences	of	University of Ouma Al Bouagui

SoussaBadredine	Master conferences	of	University of Annaba
Khamasshoucine	Master conferences	of	University of Annaba
BerrehaïlHadjer	Master conferences	of	University of Annaba
BarhoumHadjer	Master conferences	of	University of Tebessa
BoumoudImene	Master conferences	of	University of Annaba
Zouïed Zahra	Master conferences	of	University of Annaba
Ait Bara Meriem	Master conferences	of	University of Annaba
BounouelaRym	Master conferences	of	University of Jijel
BoufafaWidad	Master conferences	of	University of Annaba
Douaouia Saida	Master conferences	of	University of Annaba
Smaili Nawfel	Master conferences	of	University of Tebessa
HamdidjalilaImene	Master conferences	of	GraduateSchool of Management
BelhouchetAssia	Master conferences	of	GraduateSchool of Management
Salhi Yazid	Master conferences	of	University of Annaba
Belaidmohamed mouloud	Master conferences	of	University of Annaba
ahmoudaWafa	Master conferences	of	University of Annaba
BousbaaHana	Master conferences	of	University of Annaba
SouamRym	Master conferences	of	University of Boumerdes
Boutlaa Mohamed	Master conferences	of	University of Mila
Benhaoues Karima	Master conferences	of	University of Annaba
Melahwiam	Master conferences	of	University of Tebessa

• Steeringcommittee :

Last name and first name	Position	Observation
Sellamimounir	Assistant teacher	University of Annaba

Bourib Sabrina	Assistant teacher	University of Annaba
Bouftima Farouk	Assistant teacher	University of Annaba
KhelaifiaImene	Assistant teacher	University of Annaba
BoulekroneRanda	Assistant teacher	University of Annaba
Ayachi Fatma zohra	PhDstudent	University of Annaba
Rabhi Rania Kaouter	PhDstudent	University of Annaba
Zaich Mohamed	PhDstudent	University of Annaba
DjaghoutAbderrazzaq	PhDstudent	University of Annaba
Djellaba Ali	PhDstudent	University of Annaba
Al Amri Ahmed	PhDstudent	University of Annaba
Khiari Mounir	PhDstudent	University of Annaba
Boudchicha rima	PhDstudent	University of Annaba
BouzidaSawsen	PhDstudent	University of Annaba
Al Hadj Kenouch	PhDstudent	University of Annaba
AmiratBariza	Secretary General of the Faculty	University of Annaba
LamzaoudaMouna	Secretary	University of Annaba
Amamra Samia	Secretary	University of Annaba
Karima kharoubi	Secretary	University of Annaba

PARTICIPATION FORM

Name	
First name	
ESTABLISHMENT	
FUNCTION	
GRADE	
Address	
E-MAIL	
PHONE	
TITLE OF COMMUNICATION	
AXIS DE COMMUNICATION	