Faculty of Economics, Commerce and Management Sciences
In cooperation with:

The Laboratory of Research in Innovation, Economic and Financial
Analysis (LARIEF)

In the context of the research project PRFU:

**"the applications of artificial intelligence in accounting and auditing in the face of digital transformation and the challenges of its adoption in Algeria: International experiences**. "**F03N01UN230120230003**

The Financial sciences department organizes:

The hybrid international Colloquium - combining in-person and virtual attendance
**On the 29th and 30th of November 2023**

Regarding:

# The Artificial Intelligence and its Applications in Accounting and Auditing

## Council of the Colloquium

Honorary President of the conference:

Pr. **MANAA Mohamed** – Rector of the University

General Supervision of the conference:

Pr. **CHEBIRA Boualem-Ammar**
Dean of the Faculty

Pr. **DJAOUAHDOU Reda**
Vice-rector of the University

General Coordinator of the conference:

Dr. **OUDAIFIA Lamia** – The Laboratory Director

President of the conference:

Dr. **AHMOUDA Wafa** – President of the University Research and Training Projects (**PRFU**)

President of the Scientific Committee:

Pr. **HAOUAM Djemaa**

President of the Organizing Committee:

Dr. **SALHI Mohamed Yazid**

Vice-president of the Organizing Committee:

Dr. **Hadj Ali Adnane**

## Preamble

The digital transformation that the world is currently experiencing is regarded as one of the most significant challenges facing businesses and governments worldwide, as it requires them to rely on modern technology and advanced digital technologies to enhance their operations and provide better user services. The role of intelligence is among the sophisticated digital technologies that facilitate digital transformation. An essential biotechnology foundation, artificial intelligence contributes to data administration and analysis as well as the development of intelligent systems. This is evident in an increasingly data-connected world and a number of new technical breakthroughs as companies continue to invest extensively in artificial intelligence applications to transform established business models dramatically. Artificial intelligence applications are no longer restricted to the electronic field only but have grown to include accounting and auditing.

Artificial intelligence is essential to the digital transformation of accounting and auditing because it allows for automating time-consuming and repetitive operations. AI in accounting streamlines workflow by reducing human interaction on the one hand and connecting machines and people on the other. Vast volumes of data can be gathered and processed by machines, and they quickly complete time-consuming and repetitive jobs. This provides time for accounting professionals to concentrate on the duties they practice. Therefore, artificial intelligence will shape the accounting and auditing sector's future.
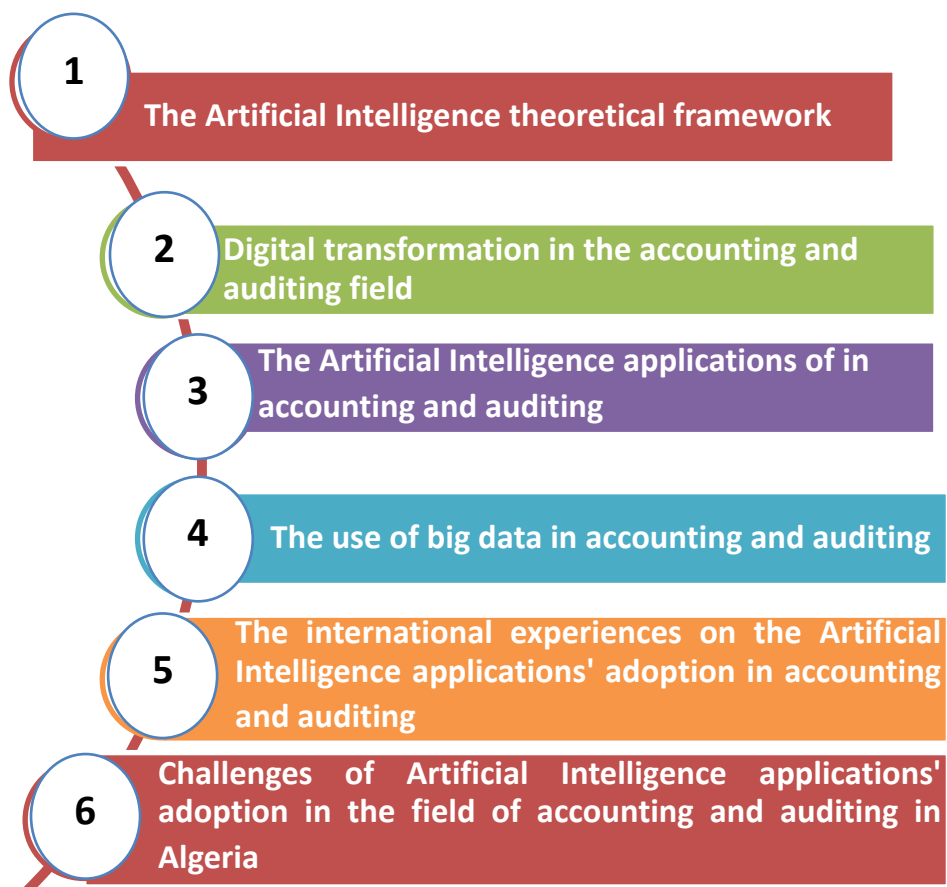
In light of the facts set out above, the research problem of the conference can be formulated as follows:

What are the reality and challenges of using artificial intelligence applications in accounting and auditing?

## Objectives of the Colloquium

- Familiarity with all concepts related to Artificial Intelligence;
- Learning about the applications of Artificial Intelligence in accounting and auditing;
- Shedding light on international experiences on the adoption of Artificial Intelligence applications in accounting and auditing;
- Examining the challenges of adopting Artificial Intelligence applications in the field of accounting and auditing in Algeria.

## Topics of the Colloquium

**1** The Artificial Intelligence theoretical framework

**2** Digital transformation in the accounting and auditing field

**3** The Artificial Intelligence applications of in accounting and auditing

**4** The use of big data in accounting and auditing

**5** The international experiences on the Artificial Intelligence applications' adoption in accounting and auditing

**6** Challenges of Artificial Intelligence applications' adoption in the field of accounting and auditing in Algeria

## Targeted Categories

- Research professors
- PhD students
- Experts in the Artificial Intelligence field
- Experts and professionals of accounting and auditing
- The relevant Ministries and Directorates
- Owners of Start-ups

# The Scientific Committee

| Full name | Rank | Attribute | Function | Affiliation |
|---|---|---|---|---|
| HAOUAM Djemaa | Professor | president | University professor | Badji Mokhtar - Annaba University |
| AHMOUDA Wafa | Associate professor-A | Vice-president | University professor | Badji Mokhtar - Annaba University |
| Khaled HUSSAINEY | Professor | Member | University professor | Portsmouth University, England |
| Samia CHEHBI GAMOURA | Professor | Member | University professor | Strasbourg University, France |
| Zakaria HASANEEN | Assistant professor ` Blockchain Researcher&Expert EU | Member | University professor | Kafrelsheikh University, Égypt |
| Lina Hani Mohamed Warrad | Professor | Member | University professor | Applied Science Private University, Jordan |
| Mohamed Chakib KOLSI | Associate professor | Member | head of the accounting & finance department | Liwa College of Technology, Abu Dhabi, United Arab Emirates |
| Walid Elsayed Bayoumi | Professor | Member | • Arab Chartered Accountants Society chairman • KPMG Chartered Accountant | Arab Chartred Accountants Society, Égypt |
| Fahmy Saeed Mohamed Kassem | Associate professor | Member | University professor | UAE International University, Sanaa, Yemen |
| Hala MULKI | PhD | Member | Data scientist | ORSAM Istanbul , Turkey |
| Nagib Salem BAYOUD | Associate professor | Member | University professor | University of Tripoli, Lybia |
| Ahmed Said | Associate professor | Member | University professor | Suez Canal University, Egypt |

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|---|---|---|---|---|
| Zakaria BOULANOUAR | Associate professor | Member | University professor | United Arab Emirates University, Abu Dhabi |
| Mahmoud ELMARZOUKY | Assistant professor | Member | University professor | Aston University, England |
| Nuran COMERT | Professor | Member | University professor | Marmara University, Turkey |
| Elsayed Elsiefy | Professor | Member | Dean of Alexandria University | Alexandria University, Egypt |
| LAADJAL Adala | Professor | Member | University professor | Moustaghanem University, Algeria |
| TAGRARET Yazid | Professor | Member | University professor | Oum El Bouaghi University, Algeria |
| MEZIANI Noureddine | Professor | Member | University professor | Skikda University, Algeria |
| AOUADI Moustpha | Professor | Member | University professor | Eloued University, Algeria |
| GUESSOUM Ahmed | Professor | Member | University professor | The National School of Artificial Intelligence, Algeria |
| CHEBIRA Boualem Amar | Professor | Member | University professor | Badji Mokhtar - Annaba University, Algeria |
| DJAOUAHDOU Réda | Professor | Member | University professor | Badji Mokhtar - Annaba University, Algeria |
| SEMMECHE Kamel | Professor | Member | University professor | Badji Mokhtar - Annaba University, Algeria |
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| BOUKALKOUL EL Hadi | Professor | Member | University professor | Badji Mokhtar - Annaba University, Algeria |
| BENAMARA Mansour | Professor | Member | University professor | Badji Mokhtar - Annaba University, Algeria |
| BENKARA Imene | Professor | Member | University professor | Badji Mokhtar - Annaba University, Algeria |
| GHAFORI Leila | Professor | Member | University professor | Badji Mokhtar - Annaba University, Algeria |
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| BENHAOUES Karima | Associate professor A | Member | University professor | Badji Mokhtar - Annaba University, Algeria |
| LALAIBIA Yasmine | Associate professor A | Member | University professor | Badji Mokhtar - Annaba University, Algeria |
| HAMEDI Djalila Imene | Associate professor A | Member | University professor | Badji Mokhtar - Annaba University, Algeria |
| BOUMOUD Imene | Associate professor A | Member | University professor | Badji Mokhtar - Annaba University, Algeria |
| AIT BARA Meriem | Associate professor A | Member | University professor | Badji Mokhtar - Annaba University, Algeria |
| Haouam Lamia | Associate professor A | Member | University professor | Badji Mokhtar - Annaba |

| Full name | Rank | Attribute | Function | Affiliation |
|---|---|---|---|---|
| | | | | University, Algeria |
| BOUFAFA Wided | Associate professor A | Member | University professor | Badji Mokhtar - Annaba University, Algeria |
| BOUSBAA Hana | Associate professor A | Member | University professor | Badji Mokhtar - Annaba University, Algeria |
| HAOULI Mohamed | Associate professor A | Member | University professor | Badji Mokhtar - Annaba University, Algeria |
| BELAID Mohamed Mouloud | Associate professor A | Member | University professor | Badji Mokhtar - Annaba University, Algeria |

## The Organizing Committee

| Full name | Rank | Attribute | Function | Affiliation |
|---|---|---|---|---|
| Mohamed Yazid SALHI | Associate professor-A | President | University professor | Badji Mokhtar-Annaba University |
| Adnane HADJ ALI | Associate professor-A | Vice-president | University professor | Badji Mokhtar-Annaba University |
| Sabah GRID | Associate professor-A | Member | University professor | Badji Mokhtar-Annaba University |
| Nihed HAMDANE | Associate professor-A | Member | University professor | Badji Mokhtar-Annaba University |
| Imene KHLAIFIA | Associate professor-B | Member | University professor | Badji Mokhtar-Annaba University |
| Mohamed ZAAICH | Associate professor-B | Member | University professor | National Higher School of Management Sciences, Annaba |
| Farouk BOUFETIMA | Assistant professor -A | Member | University professor | Badji Mokhtar-Annaba University |
| Aida BELKHIRI | PhD | Member | / | Badji Mokhtar-Annaba University |
| Soumia AYACHI | PhD | Member | / | Badji Mokhtar-Annaba University |
| Nabila Nahla TEBARKAOUI | PhD | Member | / | Badji Mokhtar-Annaba University |

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|---|---|---|---|---|
| Fatma GHEDJATI | PhD | Member | / | Badji Mokhtar-Annaba University |
| Kamel OULHACI | PhD | Member | Accountant | Badji Mokhtar-Annaba University |
| Karim BELAID | PhD | Member | / | Badji Mokhtar-Annaba University |
| Soumia OUMEDDOUR | PhD | Member | / | Badji Mokhtar-Annaba University |

## The Participation Conditions

- The paper should be written according to the scientific principles that are academically recognized;
- The paper should be within the topics of the seminar;
- The paper should be original and not previously presented in any scientific events or published in scientific journals;
- Writing the paper in a correct and clear language;
- The number of pages for the paper should not exceed 20 pages and should not be less than 10 pages;
- papers are accepted in Arabic, French, and English languages;
- Only individual and joint papers are accepted;
- The paper preparation must systemically depend on the APA method;
- papers should be attached with the participation form.

## Important dates

- The full intervention submission deadline: 10th November 2023;
- Response on the interventions' final acceptance: 20th November 2023;
- The presentations' submission deadline: 26th November 2023;
- The International Seminar shall be held on The 29th & 30th of November 2023.

## Submission of interventions and inquiries

- Interventions should be sent to the following email:

  aiaa.conference2023@gmail.com

- For communication and inquiries:

  Info.aiconference2023@gmail.com

  Whatsapp: +213556617573

- The venue of the in-person International Forum is the Faculty of Economics, Commerce and Management Sciences, Badji Mokhtar - Annaba University
- The virtual conference is being held on the Google Meet platform

All interventions shall be published in the International Seminar Book with an International Standard Book Number "ISBN"

## The Participation Form

Full name: ………………………………………………………………………………………………………………

Function: ………………………………………………………………………………………………………………

The academic rank: ……………………………………………………………………………………………….

Institution: ……………………………………………………………………………………………………………

Country: ………………………………………………………………………………………………………………

 Phone: …………………………………………………………………………………………………………………

Email: …………………………………………………………………………………………………………………

Intervention title: ………………………………………………………………………………………………

Intervention topic: ………………………………………………………………………………………………

Intervention language: ……………………………………………………………………………………………

Keywords: ……………………………………………………………………………………………………………