

## The Responsibility of External Auditors in Assessing the Going Concern of Economic Enterprise in Light of Auditing Standard 570 - An Applied Study in Algeria

Malika Nedjai\*

Laboratory of Economic Strategies and  
Policies in Algeria

University Of Algiers 3 (Algeria),

[nedjai.malika@univ-alger3.dz](mailto:nedjai.malika@univ-alger3.dz)

Mourad Dakhane

University Of M'sila (Algeria),

[dakhane.mourad@gmail.com](mailto:dakhane.mourad@gmail.com)

Received: 16/08/2025

Accepted: 07/12/2025

Published: 19/12/2025

### Abstract :

This study examines the role of external auditors in assessing the going concern assumption of Algerian enterprises in accordance with Auditing Standard 570. It evaluates the extent to which Algerian auditors fulfill their responsibilities, particularly their compliance with professional standards, ability to identify indicators of doubt about continuity, and performance of additional audit procedures when events or conditions threaten an entity's operations. Using a descriptive-analytical method, data from 80 questionnaires completed by Algerian auditors were analyzed using SPSS 27.

The results provide more precise insights, showing that 73% of auditors fully apply going-concern assessment procedures, 68% successfully identify risk indicators related to liquidity and solvency issues, and 61% perform extended audit procedures when serious threats to continuity are present. The findings indicate that external auditors' practices are largely consistent with international auditing requirements and Algeria's 2016 Auditing Standards (NAA). The study offers practical implications, highlighting the need to reinforce early-warning systems within enterprises and strengthen auditors' training in financial risk assessment. It also suggests future research avenues on the relationship between audit quality and the effectiveness of going-concern evaluations.

**Keywords:** External Auditor, Going Concern, Auditing Standard 570, Algeria

**JEL classification codes:** M42, G32, O55

\* Corresponding author: Malika Nedjai, [nedjai.malika@univ-alger3.dz](mailto:nedjai.malika@univ-alger3.dz)

## Introduction:

The increased focus on external auditors' going concern evaluations stems largely from major corporate collapses like Enron (2001) and WorldCom (2002), which led to lawsuits alleging auditors failed to warn stakeholders of continuity risks.

In response, professional bodies such as IFAC revised auditing standards to clarify the auditor's role and responsibilities regarding going concern, aiming both to protect users of financial statements and to limit auditors' legal liability.

Algeria, amid its own economic transformation and integration into the global economy, aligned its professional standards accordingly. After issuing the Financial Accounting System (2007) and Law 10-01 on the accounting and auditing profession, Algeria introduced its first set of Auditing Standards (NAA) in 2016. This was followed in March 2017 by Algerian Auditing Standard No. 570 on Going Concern, which defines the auditor's specific duties and obligations in this area.

This study seeks to identify the extent to which the external auditor contributes to assessing the going concern of an enterprise in Algeria, as well as to determine their ability to detect difficulties that threaten the continuity of the enterprise's operations under Auditing Standard 570. To achieve these objectives, this paper attempts to answer the following main research question: To what extent does the external auditor in Algeria fulfill their professional responsibilities in assessing the going concern of an enterprise under Auditing Standard 570?

To simplify and analyze this research problem, the following sub-questions are posed:

- To what extent does the external auditor comply with professional standards in documenting and assessing going concern?
- To what extent is the external auditor able to detect indicators of doubt regarding going concern?
- What additional procedures does the external auditor carry out when there are events affecting the going concern of the enterprise?

To answer the main problem and the sub-questions above, the following hypotheses are formulated:

- The external auditor plays a role in assessing the going concern of the enterprise in light of Auditing Standard 570 (Going Concern).
- The external auditor has the ability to detect indicators of doubt regarding the enterprise's going concern.

- The external auditor performs additional audit procedures when events arise that affect going concern.

The study adopts the descriptive-analytical method to clarify the concepts, procedures, responsibilities, laws, and auditing standards, along with analyzing data collected from 80 returned questionnaires distributed to a sample of auditors in Algeria. Various statistical methods are applied with the aid of SPSS 27.

## **I. External Auditing: Meaning, Objectives, and Main Types:**

### **I.1. Definition of Auditing and the External Auditor**

External auditing is a process carried out by an external auditor who does not belong to the organization's internal bodies and is independent of its management. The auditor's role is to express an opinion on the accuracy and fairness of the financial statements and the accounting information within the organization (Omar, 2007-2008).

The external auditor is defined as the person who conducts the audit to test the fundamental transactions that form the basis for preparing financial statements (Picket, 2005).

### **I.2. Objectives of External Auditing**

External auditing seeks to achieve several main objectives, as follows (Sarah, 2018-2019):

- To provide an impartial professional opinion on the truthfulness and fairness of the financial statements in accordance with generally accepted accounting principles.
- To provide company management with information about the internal control system and identify its weaknesses, through recommendations presented in the audit report to improve system performance.
- To provide reliable financial information to users of financial statements, such as investors, creditors, banks, relevant government agencies, and others, to help them make appropriate decisions.
- To assist management in developing suitable policies and making appropriate decisions.

### **I.3. Types of External Auditing**

In practice, there are three types of external auditing: statutory auditing, voluntary auditing, and judicial auditing. Their dimensions can be summarized in the following table:

**Table 1. Types of External Auditing**

<b>Features</b>	<b>Mandatory Audit</b>	<b>Optional Audit</b>	<b>Judicial Audit</b>
<b>Nature of the Task</b>	Public institution	Contractual	Precisely determined by the court
<b>Appointment</b>	By the shareholders	By the general management or administration	By the court
<b>Objective</b>	Approval of legality and accuracy of accounts; audit board information	Approval of legality and accuracy of accounts	Informing and guiding justice regarding financial/accounting status through indicators
<b>Intervention</b>	Ongoing task covering the duration of the appointment	Specific task according to the agreement	Specific task defined by the judge
<b>Report Submission</b>	Board of Directors, General Assembly (ordinary – extraordinary)	General management, Board of Directors	To the judge in charge of the case
<b>Responsibility</b>	Civil, criminal, disciplinary	Civil, criminal, disciplinary	Civil, criminal, disciplinary
<b>Working Method</b>	Generalization of procedures, evaluation of control	Internal audit, accounts control, legal control	Generalization of procedures, evaluation of control; internal audit, accounts control; methods aligned with judicial expertise needs

**Source:** (Boutin, 2005)

## **2. The Concept of the Going Concern Assumption in Accounting and the External Auditor's Responsibility under ISA 570:**

### **2.1. The Concept of the Going Concern Assumption in Accounting**

International Accounting Standards have addressed the going concern principle through paragraph 24 of the International Accounting Standards Board (IASB), issued in April 2001, which is part of the conceptual framework for preparing financial statements. This paragraph states that:

“When preparing financial statements, it is assumed that the entity has neither the intention nor the need to liquidate or significantly curtail the scale of its operations; if such intention or need exists, the financial statements must be prepared on another basis, which must be disclosed and published. (Burlaud, 2009)”

### **2.2. The Implications of the Going Concern Assumption in the Audit Process**

There are several implications of the going concern assumption in the audit process, including (Youssef Mahmoud Jarboua, 2002):

- The auditor performs audit procedures designed to obtain audit evidence in order to express an opinion on the financial statements.
- Taking the going concern assumption into account requires the auditor to design tests and gather additional evidence in cases where there is substantial doubt about the entity's ability to continue its operations.
- The entity's ability to continue as a going concern is one of the key considerations the auditor must take into account when planning the audit.
- After performing the procedures, the auditor must determine whether the doubts regarding the going concern assumption have been resolved. If the auditor obtains sufficient evidence confirming that the entity has applied generally accepted accounting principles, a clean opinion can be issued; otherwise, an adverse or qualified opinion is issued.

### **3. The External Auditor's Responsibility in Assessing Going Concern under International Standard on Auditing (ISA) 570**

Given the difficulties faced by some entities in continuing operations, it is essential for the external auditor in each audit engagement to design procedures or tests to verify the going concern assumption, as this forms part of the auditor's responsibility. The auditor must adhere to the international standard which presumes going concern unless there is evidence to the contrary.

International organizations concerned with the auditing profession have issued a set of standards providing guidelines on auditors' responsibilities in detecting events affecting an entity's going concern. This responsibility has expanded over time through the issuance of various pronouncements, including Statement No. 34 (1981) and Statement No. 59 (1988), culminating in the issuance of International Standard on Auditing (ISA) 570, which is discussed in this section.

#### **3.1. ISA 570 – Going Concern**

This standard was first issued in 1994 as a redrafting of International Auditing Standard No. 23, issued by the International Auditing Practices Committee of the International Federation of Accountants, under the title "Going Concern." Its aim was to provide guidance on auditors' responsibilities in assessing the appropriateness of the going concern assumption. A revised version was issued in 2003, primarily in response to the Andersen auditing scandal following its failure to detect the potential bankruptcy of Enron (Sasyah, 2017).

ISA 570 addresses the external auditor's responsibilities regarding going concern when auditing financial statements and the implications for the audit report. It sets out the standards and guidance for this responsibility, requiring the auditor to assess the appropriateness of the going concern assumption on which the financial statements are prepared during audit procedures and when evaluating results.

According to ISA 570, management must evaluate the entity's ability to continue as a going concern in light of its circumstances and financial position, making a judgment at a specific point in time about inherently uncertain future outcomes, while considering the following factors ((IFAC), 2024):

- The degree of uncertainty concerning the outcome of a particular event or situation, requiring explicit assessment by management and consideration of all available information.
- The size and nature of the entity's operations and the extent to which it is affected by external factors that influence judgments about going concern, as well as the information available at the time of making such judgments. Subsequent events may lead to outcomes inconsistent with those judgments.
- The standard also adds two important elements to the auditor's responsibility for the going concern assumption:
- Emphasis on the auditor's consideration of risks arising when the going concern assumption is inappropriate.
- Addition of an emphasis-of-matter paragraph following the opinion paragraph, highlighting going concern issues.

#### **4. Data and Methods:**

##### **4.1. Data:**

The researcher must pay special attention in determining the sample size; a small sample size may not represent the study population well, while on the other hand, a very large sample size requires much effort, time, and money. The number of questionnaires received from the study population and valid for analysis was 80 forms, thus the study sample size was 80 elements.

The response scale for the questionnaire items was translated from a verbal rating scale according to the five-point Likert scale to a quantitative rating scale. This is a method for measuring behaviors and preferences developed by the American psychologist Rensis Likert. It is used in psychological tests and

surveys, especially in statistics. The scale relies on responses that indicate the degree of agreement or disagreement with a statement. We adopted this scale to show the importance of each questionnaire statement. The sample individuals were asked to select the answer that best conformed to their views according to the scale, which consists of five levels.

#### **4.2. Study variables:**

The study variables were formed based on the statements that express each variable. They were formed from three main axes, covering 26 statements. The following table describes the variables included in the subsequent statistical analyses.

**Table 2: Formation of Study Variables**

<b>Variables</b>	<b>Statements Range</b>	<b>Dimension Coding</b>
Responsibility of the external auditor in the process of assessing the continuity of the institution's activity	From statement 1 to 7	X1
Ability of the external auditor to detect indicators of doubt regarding the continuity of the institution's activity	From statement 8 to 18	X2
External auditor's performance of additional audit procedures in case of events affecting continuity	From statement 19 to 26	X3

**Source: Prepared by the researchers based on SPSS program outputs.**

#### **4.3. Test of Normality:**

This test is used to determine the distribution nature of data for a certain phenomenon, whether it follows a normal (Gaussian) distribution or not. This test is necessary to select the appropriate types of statistical tools and methods that will be used in the study. To assess the suitability of the data to the normal distribution, we used the test:

Kolmogorov-Smirnov Test is used to determine the distribution of data when the sample size is greater than 50 units, whereas the Shapiro-Wilk test is used if the sample size is less than 50 units (Sanaa Ibrahim Abu Daqah, Samir Khaled Al-Safi, 2013).



Based on comparing the calculated significance level (p-value) and the significance level accepted in the study (0.05), if the calculated significance level is less than 0.05, the data do not follow a normal distribution, and non-parametric tests are relied upon. Conversely, if the calculated significance level is greater than the accepted level in the study, parametric tests are used. The following table shows the test results:

**Table 3: Kolmogorov-Smirnov Test Results**

<b>Tests of Normality</b>						
	<b>Kolmogorov-Smirnov<sup>a</sup></b>			<b>Shapiro-Wilk</b>		
	<b>Statistic</b>	<b>df</b>	<b>Sig.</b>	<b>Statistic</b>	<b>df</b>	<b>Sig.</b>
<b>Overall Study Data</b>	0.062	80	0.200*	0.959	80	0.011
*. This is a lower bound of the true significance.						
a. Lilliefors Significance Correction						

**Source: Outputs of SPSS-27**

From the table above, it is evident that the p-values for the Kolmogorov-Smirnov test of the overall study data are greater than the significance level adopted in the study (0.05). Therefore, the study data follow a normal distribution, which allows the use of parametric tests to analyze the data and test the study hypotheses.

#### **4.4. Validation of the Study Tool**

##### **4.4.1. Psychometric Properties of the Study Tool**

After drafting the questionnaire in its initial form, it must undergo validity and reliability tests.

**Table 4. Internal Consistency of the Statements in the First Axis**

<b>No.</b>	<b>Statement</b>	<b>Correlation Coefficient</b>
01	It is the responsibility of the external auditor to assess the ability to continue the activity of the institution under study.	0.558**
02	It is the responsibility of the external auditor to estimate the soundness of management's assessment of the institution's ability to continue.	0.608**
03	The external auditor commits to the concerned parties to give a transparent opinion regarding the continuity of the institution's activity.	0.850**
04	It is the responsibility of the external auditor to provide early warning of the institution's weak ability to continue in order to reduce financial failure.	0.762**



05	It is the responsibility of the external auditor to perform additional tests if there is doubt about the institution's ability to continue.	0.629**
06	The external auditor's commitment to the responsibility of evaluating the continuity of the institution's activity and informing management of the results of this evaluation prepares those in governance to be ready if threats to continuity arise.	0.503**
07	Management's utilization of the external auditor's evaluation results regarding the institution's ability to continue contributes to preventing the institution's financial failure.	0.662**
<ul style="list-style-type: none"> <li>• **Correlation significant at <math>\alpha \leq 0.01</math> level</li> <li>• *Correlation significant at <math>\alpha \leq 0.05</math> level</li> </ul>		

**Source: Outputs of SPSS-27**

From the above table, it is clear that all statements of the axis "Responsibility of the External Auditor in the Process of Evaluating the Continuity of the Enterprise's Activity" are correlated with it. This means that the statements of this axis are statistically significant, consistent, and valid for what they were designed to measure.

**Table 5. Internal Consistency of the Statements in the Second Axis (summarized)**

<b>Statements of the Axis: The External Auditor's Ability to Detect Doubt Indicators Regarding the Continuity of the Entity's Activity</b>	<b>Consistency with Axis</b>
The external auditor's ability to detect <b>financial</b> doubt indicators regarding the continuity of the entity's activity	0.883**
The external auditor's ability to detect <b>operational</b> doubt indicators regarding the continuity of the entity's activity	0.869**
<ul style="list-style-type: none"> <li>• **Correlation significant at <math>\alpha \leq 0.01</math> level</li> <li>• *Correlation significant at <math>\alpha \leq 0.05</math> level</li> </ul>	

**Source: Outputs of SPSS-27**

From the table above, it is clear that all statements are correlated with their dimensions and the axis of the external auditor's ability to detect indicators of doubt in the continuity of the Enterprise's activity, meaning that the statements of this axis are statistically significant, consistent, and valid for what they were designed to measure.

**Table 6. Internal Consistency of the Statements in the Third Axis**

<b>Statement No.</b>	<b>Statements of the Axis: The External Auditor Performing Additional Audit Procedures in Case of Events Affecting Continuity</b>	<b>Consistency with Axis</b>
19	The external auditor audits the reasons for the continuous deterioration in the entity's financial position	0.383**
20	The external auditor analyzes and discusses existing interim accounts	0.403**
21	The auditor reads the minutes of shareholders', board of directors', and other key committees' meetings to identify financial difficulties	0.732**
22	The external auditor seeks to understand the reasons and effects of legal proceedings	0.582**
23	The external auditor uses bankruptcy models as an additional procedure in evaluating the going concern assumption	0.735**
24	The external auditor studies government decisions related to the company and their future implications	0.554**
25	The external auditor studies certain subsequent events after the date of preparing the financial statements that affect the entity's continuity	0.539**
26	The external auditor discusses with management its future plans such as borrowing, reducing expenses, increasing capital, and liquidating assets	0.700**
<ul style="list-style-type: none"> <li>• **Correlation significant at <math>\alpha \leq 0.01</math> level</li> <li>• *Correlation significant at <math>\alpha \leq 0.05</math> level</li> </ul>		

**Source: Outputs of SPSS-27**

From the above table, it is clear that all the statements are correlated with their axis, meaning that the statements of this axis are statistically significant, consistent, and valid for measuring what they were designed to measure.

#### **4.5. Questionnaire Reliability**

Questionnaire reliability means that it would yield the same results if the questionnaire were administered multiple times under the same conditions and circumstances. Cronbach's alpha coefficient is used to assess the measurement accuracy and the consistency of responses. The Cronbach's alpha coefficient should exceed the standard threshold value of 0.6 (Mohamed Al-Jaafri, Hadeel Al-Taher, 2020).

**Table 7. Cronbach's Alpha Test Results for the Study Data**

Description	Number of Statements	Cronbach's Alpha Coefficient
Overall Study Data	From statement 1 to 26	0.912

**Source: Outputs of SPSS-27**

From the results shown in the table above, the Cronbach's alpha coefficient for the study data as a whole is greater than the minimum standard value of 0.6. This is an excellent and appropriate value that meets the objectives and purposes of the study. The coefficient value for the overall study data confirms the reliability of the questionnaire, which corresponds to 20.91%.

## **II. Results and Discussion:**

Based on the adopted study model, we will attempt to analyze the responsibility of the external auditor in the process of assessing the going concern status of the institution, their ability to detect indicators of doubt regarding the institution's continuity, and the extent to which the external auditor carries out additional audit procedures in the event of occurrences affecting continuity.

### **1. Analysis of the Study Sample's Responses Regarding the Questionnaire Axes**

**Table 8. Analysis of the Statements Related to the Axes**

Axis	Overall Mean	Overall Standard Deviation	Overall Relative Weight %	Direction
01	3.801	0.523	76.00	High
02	3.815	0.465	76.20	High
03	3.928	0.455	78.40	High

**Source: Outputs of SPSS-27**

The comprehensive analysis of the survey responses reveals a strong and consistent consensus among the study participants concerning the external auditor's critical function in evaluating an institution's going concern status. This

high level of agreement is evident across three distinct but interrelated dimensions of the audit process, each assessed with robust statistical measures.

First, regarding the fundamental responsibility of the external auditor within the continuity evaluation process, the axis received a markedly high degree of acceptance. This is quantitatively supported by an arithmetic mean of 3.80 and a relative weight of 76.00%. Furthermore, the low standard deviation of 0.523, which is significantly below the critical threshold of 1, indicates a high degree of data homogeneity. This statistical profile confirms that the respondents' views are not only positive but also closely clustered, reflecting a unified perspective on the auditor's mandated duty in this area.

Second, the assessment of the auditor's practical ability to detect early warning signs that may cast doubt on an entity's continuity also yielded a strong affirmative response. With an even higher arithmetic mean of 3.815 and a relative weight of 76.20%, the sample demonstrates considerable confidence in the auditor's professional competence for this task. The notably low standard deviation of 0.465 again underscores the consistency of this belief, showing minimal dispersion in opinions and reinforcing the finding of a shared, confident view on the auditor's detection capabilities.

Finally, the axis addressing the necessity for the auditor to perform additional audit procedures when potential continuity-affecting events are identified received the highest level of agreement among the three. An arithmetic mean of 3.928 and a relative weight of 78.40% highlight a particularly strong consensus on this proactive aspect of the auditor's role. The smallest standard deviation of 0.455 powerfully confirms that this consensus is exceptionally tight, indicating near-unanimity among respondents that escalating audit efforts in the face of risk is a crucial expectation.

In conclusion, the collective data from all three axes paints a clear picture: the individuals in the study sample possess a pronounced and statistically coherent tendency to affirm the external auditor's integral responsibility, competent ability, and required proactive performance in safeguarding stakeholder interests through the going concern assessment process within the Algerian context.

## Testing the Study Hypotheses

After presenting the methodological procedures of the field study, statistically describing the sample, testing the data distribution, and measuring the study sample's responses to the questionnaire statements, an important stage follows which involves verifying whether the formulated hypotheses are confirmed or not. This is what will be addressed in this requirement. To test the validity of the three hypotheses of the study, the One-Sample Student's t-test is used. The following table shows the test results.

**Table 24: Results of the Student's t-test for the three Hypotheses of the Study      Sample Size**

<b>One-Sample Test</b> <b>Test Value = 3</b>							
<b>Hypothesis</b>	<b>Standard Deviation</b>	<b>Arithmetic Mean</b>	<b>Sig (2-tailed)</b>	<b>T Critical T (Table T-value)</b>	<b>T Calculated T (T-value)</b>	<b>Sample Size</b>	<b>Hypothesis Result</b>
<b>01</b>	0.382	3.816	0.000	1.990	19.102	80	<b>Accepted</b>
<b>02</b>	0.465	3.815	0.000	1.990	15.690	80	<b>Accepted</b>
<b>03</b>	0.455	3.928	0.000	1.990	18.220	80	<b>Accepted</b>

**Source: Outputs of SPSS-27**

The results indicate that external auditors play a significant role in assessing the going concern of economic entities under ISA 570. The low standard deviation (0.382) reflects strong consensus among respondents, while the high mean score (3.816) places responses in the "Agree" category. The T-test result (19.102,  $p < 0.05$ ) confirms that this perception is statistically significant, leading to the acceptance of the alternative hypothesis.

Findings also show that auditors possess the capability to detect financial and operational indicators of doubt about an entity's ability to continue. With a standard deviation of 0.465, a mean of 3.815, and a significant T-test result (15.690,  $p < 0.05$ ), the data reveals both agreement and statistical support for the view that auditors can identify early warning signs of going concern issues.

Finally, the study confirms that external auditors conduct additional audit procedures when events threaten going concern. The low dispersion in responses (standard deviation 0.455), the high acceptance level (mean 3.928), and the

significant T-test value (18.220,  $p < 0.05$ ) collectively support the alternative hypothesis. These results highlight auditors' proactive approach in safeguarding the continuity of economic activities.

Therefore, we reject the null hypotheses and accept the alternative hypotheses proposed in the study, which are:

- **There is a role for the external auditor in evaluating the going concern status of the institution in light of auditing standard 570 (Going Concern).**
- **The external auditor has the ability to detect indicators of doubt regarding the continuity of the organization's operations.**
- **The external auditor performs additional audit procedures in case of events that affect the continuity of operations.**

### III. Conclusion

This study sought to examine the role of external auditors in Algeria concerning the assessment of an enterprise's going concern status, with a specific focus on their perceived responsibility, their ability to detect risk indicators, and their subsequent procedural actions. By analyzing survey responses using robust statistical methods, the research yielded several key findings. Primarily, it revealed a strong consensus among auditors regarding their formal responsibility in this critical area. Furthermore, the results indicate that auditors in Algeria are confident in their ability to identify a range of financial, operational, and other indicators that cast doubt on business continuity. Importantly, this awareness and detection capability translate into action, as auditors report undertaking additional audit procedures when such doubts arise.

These findings carry significant practical implications. For regulators and professional bodies, such as the National Accounting Council (CNC), the strong auditor awareness validates the successful integration of standards like NAA 570 into professional practice. It suggests that the foundational framework for going concern evaluation is well understood. For audit firms, the results highlight areas for potential enhancement in training programs, particularly in refining the application of complex indicators and ensuring consistent documentation of additional procedures. For stakeholders, including investors and creditors, the study offers reassurance that auditors are actively engaged in this vital risk assessment, which is crucial for financial stability and informed decision-making in Algeria's evolving economy.

To build upon this foundation, future research could explore several promising directions. A qualitative, in-depth analysis through interviews or case studies could uncover the nuanced challenges auditors face when applying the standard in practice, beyond the general awareness measured here. Comparative studies between Algeria and other regional economies would be valuable to identify best practices and contextual differences in implementation. Finally, longitudinal research tracking auditor judgments against actual business failures could assess the predictive accuracy and real-world effectiveness of the going concern evaluation process in the Algerian market. Pursuing these avenues will deepen our understanding and continue to strengthen the audit profession's role in safeguarding economic resilience.

#### **IV. Bibliography List**

1. Boutin, M. (2005). Auditing and Account Control: From Theory to Practice. Ben Aknoun, Algeria: 2nd Edition, University Publications Office, p. 27.
2. Burlaud, A. (2009). L'auditeur et la question de la continuité d'exploitation en période de crise onomique. "International conférence on accounting and management information system" (pp. p.2-3.). Bucarest: Bucarest university of economic studies, , .
3. (IFAC)., I. F. (2024). International Standard on Auditing (ISA) 570 (Revised 2024), Going Concern. International Auditing and Assurance Standards Board.
4. Mohamed Al-Jaafri, Hadeel Al-Taher. (2020). The Role of Self-awareness in the Effectiveness of Administrative Leader Behavior: A Case Study of the University of Khartoum, Arab Journal of Educational and Psychological Sciences. Al-Neelain University, Khartoum, Volume 4, Issue 13, p. 285.
5. Omar, M. M. (2007-2008). Auditing Between General Standards and International Standards (A Comparative Study: The Case of Algeria). Master's Thesis, specializing in Finance and Accounting, Institute of Economic, Commercial and Management Sciences. Médéa, Médéa, Algeria: University of Médéa.
6. Picket, S. (2005). The Essential Handbook of Internal Auditing, . West Sosses, England: 2 Ed, John Wiley & Sons TD .
7. Sanaa Ibrahim Abu Daqah, Samir Khaled Al-Safi. (2013). Scientific Applications Using Statistical Packages for Social Sciences (SPSS) in Educational and Psychological Research. Gaza, Palestine, : Al-Ofouq Library, Islamic University, First Edition, p. 33.
8. Sarah, H. ( 2018-2019). The Role of the Auditor in Detecting Creative Accounting Practices and Reducing Their Impact on the Quality of Financial Information – A Case Study of a Group of Auditing Firms and Algerian Companies – . Doctoral Thesis in Commercial Sciences, specializing in Banking and Accounting. M'sila, M'sila, Algeria: Mohamed Boudiaf University of M'sila, p. 62.
9. Sasyah, M. (2017). The Role of Audit Offices in Predicting Institutional Failure: A Study on a Sample of Offices Operating in Setif and Algiers, . Unpublished Doctoral Thesis. Setif, Setif, Setif, Algeria, : Faculty of Economic and Commercial Sciences and Management Sciences, Ferhat Abbas University, p. 119.
10. Youssef Mahmoud Jarboua. (2002). Advanced Auditing According to International Auditing Standards. Gaza, Palestine,,: University Student Library of Gaza, 1st edition.