Name: GHANIA

Family name: BENHARKOU

Rank: Professor

Professional Email: benharkou.ghania@univ-khenchela.dz

Specialization: Accounting and Auditing

Scientific articles

- 1. Accounting Organization in Algeria and Challenges of Implementing the Financial Accounting System, Journal of Human Sciences, Issue 44, University of Abdelhamid Mehri Constantine, December 2015.
- 2. **Financial Accounting System and International Accounting Standards: A Comparative Study**, Economic Studies, Issue 4, Volume 1, Faculty of Economic, Commercial and Management Sciences, University of Constantine 2, June 2017.
- 3. **Disclosure under the Financial Accounting System in the Context of Moving towards International Accounting Standards**, Al-Maqrizi Journal for Economic and Financial Studies, Issue 1, University Center of Aflou Laghouat, June 2017.
- 4. The Role of External Audit Quality in Narrowing the Expectations Gap between Financial Statement Users and Auditors, Al-Maidan for Sports, Humanitarian and Social Studies, University of Zian Acher Djelfa, Issue 02, March 2018.
- 5. **Strategy for Combating Administrative and Financial Corruption in Algeria**, Tanweer for Literary and Humanitarian Studies, University of Zian Acher Djelfa, Issue 06, June 2018.
- 6. Factors Affecting External Audit Quality and Its Relationship with Financial Corruption: An Analytical Approach, Economic Studies, University of Djelfa, Issue 1, April 2021.
- 7. Solidarity Social Economy in Algeria: A Case Study of the Solidarity Social Economic Program, Al-Asil Journal, University of Khenchela, Issue 1, April 2022.
- 8. The Role of Internal Auditing in Implementing Corporate Governance Principles from the Perspective of Students and Graduates of Accounting Specializations in Algerian Universities, Journal of Financial, Accounting, and Administrative Studies, University of Oum El Bouaghi, Issue 1, June 2022.
- 9. **Evaluation of the Implementation of the Financial Accounting System in the Algerian Accounting Environment: A Professional Opinion**, Journal of Financial and Accounting Studies, University of El Oued, Issue 1, December 2022.