



الجمهورية الجزائرية الديمقراطية الشعبية

وزارة التعليم العالي والبحث العلمي

جامعة سطيف 1 - فرحات عباس

كلية العلوم الاقتصادية والتجارية وعلوم التسيير



عروض التكوين في ميدان العلوم الاقتصادية

شعبة العلوم المالية والمحاسبة

Département des Sciences Financières et Comptabilité

Department of Financial Sciences and Accounting

دكتوراه تدقيق ومراقبة التسيير

Doctorat en Audit et Contrôle de Gestion

Doctorate in Audit and Management Control

Name of the specialization in English: **Audit and management control**

Curriculum highlights

The doctoral program in "**Audit and Management Control**" focuses on exploring current and emerging challenges in the fields of internal and external audit and management control within modern organizations. It emphasizes the impact of technological advancements (such as artificial intelligence and big data analysis) and regulatory environmental changes (including compliance with international standards and sustainability). The program also aims to deliver theoretical and practical contributions to enhance the efficiency of control

	<p>systems and support informed decision-making.</p> <p>Duration of the Doctoral Program:</p> <p>The doctoral program spans three (03) years:</p> <ul style="list-style-type: none"> - A theoretical year dedicated to foundational coursework. - Two years devoted to completing the doctoral thesis, which is publicly defended at the end of the third year. - Some students may require an additional fourth year to finalize their thesis. <p>Language of instruction : Arabic, English, and French.</p> <p>Program Objectives :</p> <p>The doctoral program aims to:</p> <ul style="list-style-type: none"> - Train leaders and experts in internal/external audit and management control. - Provide a robust knowledge base in audit, risk management, and management control, enabling students to develop innovative performance measurement and management models. - Prepare researchers capable of conducting specialized studies in audit and management control. - Strengthen methodological skills to design theoretical and field studies addressing the needs of public and private organizations. - Equip students to contribute to academic and professional debates through publishing articles in peer-reviewed scientific journals and participating in international conferences. <p>Career Opportunities :</p> <p>Upon completing the doctoral program, graduates will qualify for the following professions:</p> <ul style="list-style-type: none"> - Lecturer-Researcher at public/private universities or elite higher education institutions. - Permanent Researcher in research centers. - High-value-added professions, such as: Audit or
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	Management Control Consultant, R&D Department Manager in large corporations, Organizational Compliance and Sustainability Expert.
Admission Requirements	To be admitted to the doctoral training program, candidates must hold a Master's or Magister degree in one of the disciplines of financial sciences and accounting .
Core courses	<p>The doctoral training program includes a theoretical year aimed at strengthening theoretical and methodological aspects, comprising the following courses:</p> <p>Cross-Disciplinary Courses</p> <p>These complementary courses allow students to deepen their knowledge in the following areas:</p> <ul style="list-style-type: none"> - Pedagogy and Didactics of Scientific Research; - Philosophy; - Foundations and Programming Techniques; - Information and Communication Technologies (ICT) in Scientific Research; - Artificial Intelligence Tools and Techniques. <p>Specialized Courses :</p> <p>These courses, directly related to the doctoral training, aim to develop and deepen knowledge in Audit and Management Control. They include:</p> <ul style="list-style-type: none"> - Advanced Financial and Accounting Audit; - Corporate Governance; - Financial Econometrics; - Internal Audit and Risk Management; - Advanced Management Accounting.
Advanced topics	<p>The second and third years of the doctoral program are dedicated to original research, the preparation of the doctoral thesis, and its defense at the end of the third year. At the end of the second year, students present their thesis plans and progress to the doctoral training committee. During this period, students may participate in conferences and research visits, ensuring their advancement under optimal conditions and full integration into international research networks within their specialization.</p> <p>The doctoral program in "Audit and Management Control" focuses on the following advanced themes:</p> <ul style="list-style-type: none"> - Digital Audit: Use of artificial intelligence techniques for risk analysis and fraud detection. - Data Governance: Ensuring data quality and transparency in control systems. - Management Control in the Context of the Green Economy: Integration of sustainability standards into evaluation systems.

	<ul style="list-style-type: none"> - Proactive Audit and Big Data Analysis. - Impact of Organizational Transformations (such as reliance on remote work) on the effectiveness of auditing and control systems.
Full Curriculum	<i>See appendix ³</i>

Appendix³: Full Training Program for the Theoretical Year

First Semester		
Course Units	Module Title	Hourly Volume
Specialized Courses	Advanced Financial and Accounting Auditing	30 h00
	Corporate Governance	30 h00
	Financial Econometrics 1	30 h00
	Workshop: International Standards on Auditing (ISA)	30 h00
Cross-Disciplinary Courses	Philosophy Lessons	20 h 00
	Introductory Courses in Didactics and Pedagogy	20 h 00
	Courses in Information and Communication Technology (ICT)	20 h 00
	Courses in Foreign Language Proficiency Development	20 h 00
	Courses in Programming Fundamentals and Techniques	20 h 00
	Artificial Intelligence Tools and Techniques	20 h 00
Seminars	Seminar on the Organization of the Auditing and Management Control Profession at the International Level.	-
Total hours for the first semester		240 h
2nd Semester		
Course Units	Module Title	Hourly Volume
Specialized Courses	Internal Audit and Risk Management	30 h00
	Advanced Management Accounting	30 h00
	Financial Econometrics 2	30 h00
	Workshop: Strategic Management Control	30 h00

Seminars	Conference: Current Issues in Audit and Management Control Research	-
Total hours for the second semester		120 h
Overall total hours		360 h