

**Mouloud Mammeri University of Tizi Ouzou**

**Faculty of Economics, Management and Commercial Sciences**

**Department of Economic**

**Level: 3<sup>rd</sup> year ACCOUNTING and AUDIT**

**English Exam**

**Choose one of the following topics and write a coherent and cohesive dissertation:**

- 1. What is the difference between an internal and an external audit?**
- 2. Is accounting in your country based on standards, rules, laws, or a mixture of these? What accounting systems do international companies use in your country ?**

**N.B.**

- Use the lesson as a reference in your work.**
- Do not exceed more than 40 lines.**
- Use concrete examples .**