

The impact of the diversity of auditor categories on the competitiveness of Algerian pharmaceutical companies (SAIDAL case enterprise)

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Abstract:

The audit has become one of the success factors of companies, it is in this context that the role of the auditor becomes of great importance. Thus, the main objective of our study is to show the role played by the diversity of auditor categories in the competitiveness of Algerian pharmaceutical companies. Therefore, we have defined the key points of this function by examining the practice of this function at SAIDAL. The aim here is to question employees on the contribution level of the diversification of auditor categories in creating a competitive advantage within SAIDAL. We reached several results, the most important of which are that SAIDAL has very little recourse to chartered accountant which is a weak point for it, but also, the work of internal auditor constitutes a lever for the success of the mission of the external auditor.

Keywords: Audit, competitiveness, category of auditors, types of audits.

JEL Classification Codes: M42, L32, L65

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1. INTRODUCTION

Today, audit is no longer considered a secondary function for the company, because it has become a competitive lever that the company must know how to put in place, hence the need for it to devote 'important means, in order to have a good application of the audit.

It is therefore essential for the company to practice this function well and therefore to have good cooperation with the auditors on the part of the

staff. It is true that this is not always easy for both parties because information is very, very difficult to obtain in our companies, but it is nevertheless important for the company to know how to collaborate effectively with auditors and to diversify the categories of auditors with which it works to obtain a meaningful diagnosis from them in order to ensure its competitiveness. The company must be contingent with its environment, which implies that it must adapt to environmental uncertainties on a permanent basis, for this it must succeed in being competitive. This competitiveness requires a diversification of its categories of auditors, Algerian pharmaceutical companies are concerned in this framework.

Our choice fell on the pharmaceutical sector, because Algeria realized that the importation of drugs is high.

It is in this perspective of empowering pharmaceutical industrial companies that Algeria seeks to optimize the audit in this sector represented in our study by SAIDAL, which realized the benefits of the audit to improve its competitive position. , however the stakes for them are not so simple. From this, we see how important the role of audit and salaried executives can be for SAIDAL, because the latter must ensure the smooth running of the audit, its applicability in the field, it is therefore a question of creating a social climate allowing the success of the audit, while ensuring its quality of service, in return for improving the competitiveness of the SAIDAL company.

1.1 The problem of this study:

Based on the main axes of our research, we will try to answer the following problem: How important is the diversity of auditor categories in the competitiveness of Algerian pharmaceutical companies in this case (SAIDAL)? In other words, what is the contribution of the multiplicity of auditors in the competitiveness of SAIDAL?

We will study the importance of this audit from the point of view of SAIDAL employees, so we will analyze the opinion of the latter by addressing the following points:

- ◆ Definition, history and objective of the audit.
- ◆ Types of audits.
- ◆ The categories of auditors.
- ◆ The qualities of a good listener.

- ◆ Auditing as a factor in the competitiveness of companies.
- ◆ The practical study within SAIDAL.

1.2 Research hypotheses:

In the light of theoretical studies on this theme, and as a preliminary answer, we can propose the following hypotheses:

H01: "The SAIDAL company is diversifying its types of audits".

H02: "SAIDAL works with several categories of auditor".

H03: "SAIDAL works with agile-minded, discreet and objective listeners."

H04: "The audit applied at SAIDAL contributes to improving its competitiveness".

H05: "There is a significant correlation between SAIDAL's level of recourse to chartered accountants and contract auditors and its competitiveness."

H06: "There is a significant degree of correlation between the internal auditor and the external auditor within SAIDAL".

2. Definition, history and objective of the audit

In this point, we will present the definitions and history of the audit.

2.1 Definition of the audit:

"An audit can be defined as the issuance of a reasoned opinion on the correspondence between an existing and a benchmark. » (Grand & Verdalle, 1999, p. 9)

The audit is an assignment at the end of which a justified opinion of the level of adequacy between a situation and a reference framework is provided. Thus, a quality audit makes it possible to ensure the correspondence between the practices of an organization and a repository such as the ISO 9000 standard. Likewise, an accounting audit will have as its framework the General Chart of Accounts as well as the tax rules. commonly accepted. It is therefore necessary to explain what we call benchmarks and reasoned opinion. (Grand & Verdalle, 1999, p. 9) Others define the audit as being "A critical examination intended to verify that the activity of the company is faithfully reflected in the annual accounts in accordance with the regulations in force, it constitutes a judgment. on executive management. Thus, the audit is a procedure for controlling the execution of the objectives of the company ". (Khelassi, 2007, p. 22)

The methodological examination of a function of the company aims to ensure the material validity of the element to be checked, to verify the compliance of the treatment of facts with the rules, standards and procedures that exist in the business. An audit assignment is carried out by one or more qualified, competent and independent auditors. At the end of the assignment, the auditor must express a reasoned opinion on the overall consistency of the situation under review with respect to the standards.

As part of his duties, the auditor (or the audit unit) will be assisted by representatives of the finance and accounting departments, general administration. Equipment and maintenance and an engineer specializing in the work subject of the mission and seconded by the activity concerned or the design office. Whatever the area audited, the mission (the duration of which is very variable: from 8 days to 6 months) generally comprises three phases: a first preparatory phase to identify the structure of the function or the company, then a phase observation in the field and finally a conclusion phase corresponding to the submission of a report where the various findings and recommendations are recorded. (Khelassi, 2007, p. 23)

2.2 Audit history:

Audit comes from the Latin "audire" which means "to listen" (audience, auditorium) the English verb "to audit" is translated as "to control, verify, monitor, inspect".

Economic organizations have always had to produce financial and accounting information. the need to verify this information was felt very early on, implying an audit of the accounts and an audit of the accounts: initially the audit is a critical examination intended to verify that the activity of the company is faithfully translated in the annual accounts in accordance with an accounting framework, identified since the middle of the 19th century, this control is, in public limited companies, entrusted by French law to an "auditor", who became "statutory auditor" in 1966. The word "audit" was popularized in France from the 1960s by the "Anglo-Saxon audit firms", as they were then called the famous "Big Eight". The "Big Five", which became the reason for their success in 1998, following restructuring, is probably due to their independence and their competence, which was based on working methods then unknown in France. From 1970 his job to designate both audit

missions and missions carried out by people other than auditors. The prospectus for the year 1998 presenting KPMG International, for example, specifies in a section "Competence synergy" that its various structures exercise the statutory audit (KPMG de France), "the financial audit" (KPMG Audit) , advice to SMEs, "advice to large companies and law" (law firm FIDAL). (Armand, 2004, p. 883)

2.3 The objectives of the audit:

The objectives of the audit missions are as follows: (Khelassi, 2007, p. 24)

- The protection and safeguard of the company's heritage.
- The application of company procedures and instructions.
- Identify and allow the removal of stains that lead to unnecessary expenses.
- Ensure that the principles of regularity in accounting and financial matters (integrity, clarity, transparency) are applied by the services.
- Identify expenses unrelated to the research result and budgets that have become unnecessary so that they cannot be rolled over.
- Check the status of the personnel, as well as the distribution of the labor force between the services.

The importance of audit assignments requires excellent listening skills, dialogue and persuasion. it is a profession in which pedagogy plays an essential role.

3. Types of audit

There are several types of audit, they are financial audit, operational audit, management audit as well as other types of audit.

3.1 The financial audit:

If "the financial audit leading to certification" unambiguously refers to part of the statutory audit carried out by the statutory auditor, the word "financial audit" can rightly be used to designate many other missions which take on based on the company's financial statements; some examples are cited as follows: (Armand, 2004, p. 884)

- The financial audit of computerized procedures is an accounting to verify their reliability;

- The financial audit of foreign exchange transactions aims to verify that they are reflected on a regular basis in the annual accounts.
- The financial audit of computerized social security accounting procedures to verify that social laws have been respected;
- The financial audit of the tax return to verify that the corporation tax has been correctly calculated;
- Financial audit of accounts receivable to verify that the valuation of bad debts was carried out in a prudent manner.

As we can see, any analysis, any control, any verification, any study of all or part of the accounting processes or the accounts of an entity, can be qualified as a “financial audit”. A financial audit mission can be the prior to an operational audit assignment or a management audit assignment, the financial audit business consists of assuming responsibility for ensuring the reliability of financial information.

3.2 The operational audit:

The objective of the operational audit is to analyze the risks and existing deficiencies in order to give advice, make recommendations, measure in place procedures (IT procedures, inventory management procedures, etc.) or even propose new strategies; in short, the operational audit includes all the missions that aim to improve the performance of the company. (Armand, 2004, p. 884)

3.3 The management audit:

This is probably the most well-known audit to the general public, given the revelations that conclude it. The objective of the management audit is to provide evidence of fraud, embezzlement or waste. . In this sense, we read in Le Monde of December 8, 1992: "Two successive audits highlighted unjustified costs, the existence of leonine advertising contracts and deficient accounting", or again, in Le Monde of August 2, 1994: "The day after the delivery of an audit on its management, the mayor of La Seyne - sur Mer (Var) resigned". (Armand, 2004, p. 885)

3.4 Still other audits:

The needs of companies have led auditors of accounting background and people from different backgrounds to specialize in order to offer a full service in these particular areas; This is how we speak today, and without

these examples being exhaustive, of the following audits: (Armand, 2004, p. 885)

- IT audit;
- Social audit: payroll audit, human resources audit: audit of social statements;
- Audit of purchases;
- Marketing audit
- Project audit (audit of an important project);
- Environmental audit: audit of the effects of the company's activities on its environment, audit of the processes put in place by the company to reduce or repair the effects of its activities on the environment;
- Evaluation audit: audit prior to a business acquisition.

4. The categories of auditors

The auditor can be internal or external to the company: (Armand, 2004, p. 885)

4.1 The internal auditor:

The internal auditor is an employee of the audited entity; Originally confined to missions related to the good quality of financial information, the internal auditor now more readily carries out operational audit missions. Knowing that internal audit is an independent function within an organization, this specific approach contributes to risk control by managers. (Renard, 2013, p. 84)

Most large organizations have an internal audit department which most often concerns primarily accounting or financial auditing or increasingly quality auditing. (Meignant, 2001, p. 124)

The internal auditor is an ant who patiently and stubbornly contributes to an improvement that always strives for perfection without ever achieving it. (Renard, 2013, p. 88)

In this context, we find the study by WHIT and ALEXANDER which was carried out in 1992 at the American institute of internal auditors, and which concluded that the majority of companies favor internal audit circles by calling upon employees already working in the audited company. (Whit & Whit, 1992, p. 25)

The internal auditor focuses a large part of his approach on his intervention which is characterized by a multidisciplinary and global organizational approach, in order to engage in a new process marked by change and to which companies resist (Laskri, 2012, p. 90)

The internal audit function in the company provides accurate, reliable and credible information on its performance for the various parties, by examining and evaluating all the processes, it ensures them the follow-up of the conformity with the plans and the policies elaborate.

In parallel with this type of audit, we find the operational audit which is responsible for the implementation of a set of techniques to assess the operational controls of an organization. (Menouville, Dubois, & Raffegeau, 1984, p. 25)

4.2 The external auditor:

He does not work in the company, he is mandated. And appointed by an external supervision. He can be an auditor or state official, contractual auditor, or chartered accountant as follows: (Armand, 2004, p. 111)

4.2.1 The statutory auditor (statutory auditor, statutory auditor):

The statutory auditor is also qualified as a statutory auditor (French expression used in the European Union) or statutory auditor (the expression "statutory auditor" is that used in the British texts of the European Union), because its mission is described in the law. The legal audit carried out by the auditor includes a general mission and, where applicable, related interventions. Its general mission includes: (Armand, 2004, p. 111)

- A financial audit mission leading to certification.
- Specific verifications listed in the law.
- Course 3 is entirely devoted to the auditor.

4.2.2 The civil servant:

Civil servants and magistrates also carry out audit missions that fall into one of the categories presented above. Thus we can read in the world of July 22, 1997: "The two magistrates of the court of accounts, responsible for carrying out an audit of public finances, submitted their report to the Prime Minister.

4.2.3 The contractual auditor:

The contractual auditor leads, as his name suggests, a mission within the framework of a contract which binds him to the audited entity: client (a company, a ministry, a town hall ...), he sets a mission to a auditor, the terms thereof appearing in a contract. Therefore, if there is only one statutory audit assignment which includes known objectives, there is an unlimited number of assignments. contractual audits carried out by specialists in the mission concerned: accountant, lawyers, IT specialists, engineers, etc.

4.2.4 The chartered accountant:

The chartered accountant is a natural or legal person registered with a Regional Council of the Order of Chartered Accountants. Created in 1942 under the name of the Order of Chartered Accountants and Chartered Accountants, it became the Order of Chartered Accountants in 1994.

The natural and legal persons authorized to exercise the profession of chartered accountant are compulsorily entered on the Order Register. The exercise of the rights attached to civil personality is ensured by a national body, the Superior Council of the Order of Chartered Accountants; there is also a regional council of the Order in each of the 22 regional constituencies determined by decree of the Minister of the Economy.

Access to the profession of auditor and that of chartered accountant is based, in practice, almost exclusively on the chartered accountant's diploma, a university-level training followed by a three-year internship. It is therefore essential in this case to conclude with a professional aptitude test.

The holder of the chartered accountancy diploma can register both with the Order of Chartered Accountants and with the National Company of Auditors, which allows him to simultaneously carry out various categories of missions, for example: statutory auditor accounts of company X, contractual auditor of company Y, and management advisor of company Z. It is nevertheless important to underline that the functions of auditor at company X are exclusive of any other mission at this same company X.

5.The qualities of a good Auditor

A good listener must have several qualities including the following: (Maréchal, 1993, p. 30)

5.1 Adaptability:

It evolves in a changing environment, faces various situations and different interlocutors.

5.2 Agility of mind:

He must react properly to situations, evolve with knowledge and new management methods.

5.3 Resistance to stress:

He often works in a climate of tension.

5.4 Discretion:

He must live up to the confidence shown by his interlocutors.

5.5 Relational sense:

He must be able to measure himself in the place of the auditee, and understand his difficulties

5.6 Integrity and objectivity:

He has no revenge to take.

5.7 Responsibility:

He must understand the scope of his recommendations, measure what is important and what is not.

5.8 Skepticism:

In principle, he takes nothing at face value, questions everything.

6. Auditing as a factor in the competitiveness of companies

The audit contributes to the competitiveness of companies as follows: (Boubakary, 2020, p. 24)

Thus, the audit contributes significantly to the achievement of business objectives and the implementation of strategies for their achievement.

In addition, the internal audit function is responsible for strengthening the management of companies

It determines the reliability, reality and integrity of accounting and financial information, as well as operational information from different organizational units, on which decisions are made at all management levels. To succeed in its mission, the audit must be independent, that is to say that the management of the company must not be influenced in any way by its skills, work, information, conclusions and evaluations.

In addition, the audit function facilitates the smooth running of the company, as it is a mechanism for improving internal governance processes. In this regard, a number of factors related to the internal audit function, including: internal control systems and arithmetic evaluations to ensure that the accounting and internal control systems are appropriate; the evaluation of plans and procedures to determine weaknesses or flaws in the systems and procedures used by the company and to propose the necessary modifications and improvements; taking into account the commitment of staff to company policies and procedures and, therefore, monitoring the application of these policies and procedures, classifying them; the development and implementation of systems to safeguard assets and funds against manipulation and fraud; the implementation of organizational controls and financial audit to diagnose possible failures in the application of policies and procedures. In short, internal audit must comb through all the departments of the company in order to establish an exhaustive list of all the dysfunctions and shortcomings observed within the organization.

Thus, the audit function which requires significant skills (in addition to technical skills, the internal audit department must have a lot of human and relational qualities in order to be able to communicate without difficulty with all the members of the organization), allows you to control the entire business process to detect the smallest flaws.

7. The practical study within SAIDAL

Our practical case concerns SAIDAL, which is part of the Algerian pharmaceutical industrial sector. Thus, the purpose of our empirical study is to address the following points:

- Methodology of the survey.
- The results of our investigation.

7.1 Methodology of the survey:

We used the descriptive and deductive analysis method in the practical side of this study. Thus, we distributed the questionnaires to our sample within SAIDAL, which allowed us to come out with results while being based on a statistical analysis.

From this, we did our descriptive analysis to come out with relevant results that reflect the reality of the situation at SAIDAL.

7.1.1 The sample of our study:

This sample is made up of executives working on several levels (deputy directors of departments, middle executives working in services and departments). This is because the auditors turn to these executives in the exercise of their function at SAIDAL.

We distributed 200 questionnaires, the number of respondents was 154 people, which represents a rate of 77% of our population. Table 01 represents the profile of respondents.

Table 01: Profile of respondents for the entire sample N = 154

Designation	Number	Percentage
Sex		
-Male	54	35.06%
-Feminine	100	64.93%
Age		
-Under 30 years old	4	2.59%
-From 30-39 years old	62	40.25%
-From 40-49 years	28	18.18%
-From 50-60 years	53	34.41%
-Over 60 years	7	4.54%
Hierarchicallevel		
-Responsible		
-Frame	8	5.19 %
-Subordinate	41	26.62%
	105	68.18%
Experience		
-Under 5 years	28	18.18%
-From 5 to 10 years	64	41.55%
old	59	38.31%
-From 11-16 years old	03	1.94 %
-From 17-25 years old		
School level:		
-High school	84	54.54 %
-Bac	25	16.23%
-Bac +1	15	9.74%
-Licence	24	15.58%
-Master	6	3.89 %

Source : developed by us.

From this table, it appears that the majority of employees who participated in our survey are women with a rate of 64.93%, as for the age group of participants it varies mainly between 30-39 years with a rate of 40.25 % followed by that of 50 to 60 years with a rate of 34.41%, which means that the majority of employees who participated in our survey are relatively old. We also note that most of the employees questioned are subordinates with a rate of 68.18% whose experience is for most of them is from 11 to 16 years, that said their intellectual level is average because the majority of them have a high school level (54.54%).

7.1.2 The statistical program used:

In order to properly process the information collected from our research sample, we used the Social Sciences Statistical Program (SPSS), so we calculated and interpreted the results according to this program.

We used the LIKERT scale as follows:

- "1" totally disagree.
- "2" disagree.
- "3" No opinion.
- "4" Okay.
- "5" Totally agree.

The questionnaire consists of 35 questions concerning the audit used at SAIDAL.

7.2 The results of our survey:

The results of our investigation at SAIDAL include the following:

- Existing type of audit at SAIDAL.
- The categories of auditors working with SAIDAL.
- The quality of auditors working with SAIDAL.
- The impact of the audit applied at SAIDAL on its competitiveness.
- Comparison between the categories of auditors who work with SAIDAL.
- Main and secondary analysis of the different categories of auditors working with SAIDAL.

7.2.1 Type of audit existing at SAIDAL.

Table 02 represents the opinion of SAIDAL employees on the types of audits applied.

Table 02: Type of audit existing at SAIDAL.

Designation	Average	Standard deviation
-The financial audit of SAIDAL uses the tax return to verify that the corporation tax has been correctly calculated;	2.45	1.23
-The operational audit of SAIDAL makes it possible to analyze the risks in order to give advice.	2.33	1.02
The SAIDAL management audit provides evidence of fraud or embezzlement.	2.11	1.22
Average	2.29	1.15

Source: Developed by ourselves based on SPSS version 19.

From table 2, it appears that the types of audits performed at our company obtain an average between 2.11 and 2.45, which represents the second stage of the LIKERT scale, which means that the use of the financial audit, the operational audit and the management audit remain weak, in other words the three types of audit mentioned are not very accepted by the SAIDAL company. We therefore reject hypothesis 01 which says that "The SAIDAL company is diversifying its types of audits. "

7.2.2 The categories of auditors who work with SAIDAL:

Table 03 represents the opinion of SAIDAL employees on the categories of auditors who work with SAIDAL.

Table 03: The categories of auditors who work with SAIDAL

Désignation	Average	Standard deviation
The internal auditor is an employee of SAIDAL; originally confined to missions related to the good quality of financial information.	2.41	1.12
The external auditor of SAIDAL does not work in the company, he is mandated and appointed by an external supervisory authority.	2.37	1.05
The legal audit carried out by the auditor at SAIDAL includes a general mission and, where applicable, related interventions, this concerns: - A financial audit mission leading to certification. - Specific verifications listed in the law.	2.22	1.46
Civil servants and magistrates also carry out audit missions within SAIDAL which fall into one of the categories presented above.	2.45	1.33
The contractual auditor carries out, as his name suggests, a mission within the framework of a contract signed between him and SAIDAL with very specific clauses.	2.30	1.44
SAIDAL's accounts may be kept by an accountant employed by this company.	2.25	1.24
Average	2.33	1.27

Source: Developed by ourselves based on SPSS version 19.

According to table number 3, it appears that the types of audits performed at our company obtain an average between 2.22 and 2.45, which represents the second stage of the LIKERT scale, so SAIDAL does not really work with auditors from several domains, which leads us to reject the hypothesis 02 which says that "SAIDAL works with several categories of auditor"

7.2.3 The qualities existing in auditors dealing with SAIDAL:

Table 04 represents these qualities.

Table 04: The qualities existing in auditors dealing with SAIDAL

Désignation	Average	Standard deviation
-The SAIDAL auditor evolves in a changing environment, faces various situations and different interlocutors.	2.12	1.23
This auditor manages to react properly to situations, evolve with knowledge, new management methods.	2.23	1.75
This SAIDAL auditor often works in a climate of tension but resists the stress that exists in this company.	2.44	1.45
-This listener is up to the confidence shown by his interlocutors.	2.03	1.44
The latter managed to put himself in the shoes of SAIDAL employees and understand their reactions.	1.99	1.47
The latter is neutral and takes no revenge.	2.46	1.58
-He understands very well the scope of his recommendations.	2.77	1.96
The latter has the capacity to question everything for a better objectivity of his report.	2.81	1.44
Average	2.35	1.54

Source: Developed by ourselves based on SPSS version 19.

According to table number 4, it appears that the qualities of SAIDAL auditors obtain an average between 2.12 and 2.81, which represents the second stage of the LIKERT scale, therefore SAIDAL does not deal with competent auditors which has repercussions on the quality of their report, which leads us to reject hypothesis 03 which says that "SAIDAL works with listeners who are agile in mind, discreet and objective".

7.2.4 The impact of the audit applied at SAIDAL on its competitiveness:

The purpose of this point is to measure the influence of the audit quality existing at SAIDAL on its competitiveness. This is shown in Table 5.

Table 05: The impact of the audit applied at SAIDAL on its competitiveness

Désignation	Average	Standard deviation
The audit contributes to a large extent to the achievement of SAIDAL business objectives and the implementation of strategies for their achievement.	1.33	1.25
The internal audit function is responsible for strengthening the management of SAIDAL.	1.58	1.23
The audit function facilitates the proper functioning of the SAIDAL company, since it is a mechanism for improving internal governance processes.	1.63	1.36
Internal control systems and arithmetic evaluations are put in place at SAIDAL in order to ensure that the accounting and internal control systems are appropriate.	1.56	1.55
The consideration of the staff's commitment to the policies and procedures of the company SAIDAL is effective, therefore, the monitoring of the application of its policies and procedures, by classifying them; the development and implementation of systems for safeguarding assets and funds against manipulation and fraud are guaranteed.	2.03	1.44
-Internal audit must scrutinize all the departments of the SAIDAL company in order to establish an exhaustive list of all the dysfunctions and shortcomings observed within SAIDAL.	1.78	1.78
-The audit function, which requires significant skills, makes it possible to control the entire process of the SAIDAL company to detect the smallest flaws.	1.20	1.77
Average	1.58	1.48

Source: developed by ourselves based on SPSS version 19.

From table number 5, it appears that the audit applied at SAIDAL has a negative impact on its competitiveness, therefore the average values are

between 1.2 and 2.03, i.e. in the first axis of the LIKERT scale, therefore we note that the audit does not contribute to the creation of competitive advantage at SAIDAL, which leads us to reject hypothesis 04 which says that "The audit applied at SAIDAL contributes to improving its competitiveness".

7.2.5 Comparison between the categories of auditors who work with SAIDAL:

Table 06 explains these different categories.

Table 06: Comparison between the categories of auditors who work with SAIDAL

The categories of auditors working at SAIDAL	Average	Standard deviation	Ranking
Internalauditors	2.22	1.12	2
Externalauditors	3.01	1.44	1
Statutoryauditor	1.75	1.08	4
State worker	1.84	1.09	3
Contractualauditor	1.69	1.25	5
Accountant	1.45	1.41	6
Average	1.99	1.23	/

Source: Developed by us based on previous tables of the means and standard deviation of the categories of auditors working with SAIDAL.

According to Table 06, we see that the external auditor obtains a higher average than the other auditors for all dimensions compared to the other five categories. Thus, the external auditor category obtains the highest average ($M = 3.01$), followed by that of the internal auditor (2.22), then the civil servant (1.84), then we find the auditor who obtains an average of 1.75, followed by the contractual auditor with an average of 1.69 followed by other types of auditors. Thus, we can say that the total average of the types of auditors working with SAIDAL is 1.99 which is in the first point of the LIKERT scale, so we can say that the types of auditors most often working with SAIDAL do not do their job well and their presence does not help SAIDAL to be competitive. On the other hand, we note that SAIDAL makes very little use of chartered accountants and contractual auditors which is a weak point for it because the absence of reports from these types of auditors means that SAIDAL lacks recommendations in the accounting field, this has

a negative impact on its competitive position, which confirms our hypothesis 05 saying that "There is a significant correlation between SAIDAL's level of recourse to chartered accountants and contractual auditors and its competitiveness "

7.2.6 Main and secondary analysis of the different categories of auditors working with SAIDAL:

The purpose of this point is to treat the different variables of our study by doing two types of analysis, one main and the other secondary.

A- Main analysis of the different variables studied:

Table 07 represents the degree of correlation between the different categories of auditors working with SAIDAL.

Table 07: The degree of correlation between the different variables studied (n = 35)

Likert scale Types of auditors	1	2	3	4	5
Internalauditors	1				
Externalauditors	0.54	1**			
Statutoryauditor	0.42*	0.65**	1		
State worker	0.25*	0.28**	-0.13		1
Contractualauditor	0.13	-0.35	0.23	0.4	1
Accountant	0.2	-0.35	0.11	0.38**	0.5

Source: Developed by us based on previous tables of the means and standard deviation of each category of auditors working with SAIDAL knowing that * $p < 0.05$ and ** $p < 0.01$

According to Table 07, the category of internal auditor correlates positively with the last three categories of auditors studied within SAIDAL and more particularly with the category of chartered accountant ($r = 0.35$, $p < 0.01$), this which means that the success of the internal auditors mission is very much linked to the work of the accountant, because if the accountant has made a clear and easy to understand report the internal auditor can use it well to carry out his mission.

In this regard, it is essential to give the chartered accountant full freedom with regard to the declarations and recommendations that he will put without his report.

On the other hand, the first category of audit presents negative correlations with the last three categories, this is due to the mutual relationship between the auditor and the civil servant because the latter two often work in collaboration. auditor reveals a negative correlation with the last three categories of auditors.

This correlation analyzes show across all categories of auditors that the first category provides the most help to the last three categories of auditors and greatly influences the quality of their work.

B- Secondary analysis of the different variables studied:

This analysis is given in Table 8.

Table 08: Sequential regression of the internal auditor, external auditor and statutory auditor dimensions on the last three categories

Last three categories of listeners	Sequential regression
Internalauditor	0.2
Externalauditor	0.09
Statutoryauditor	0.07

Source: developed by us based on previous tables of means and standard deviation of each step.

The purpose of this table is to determine the extent to which the internal auditor can influence the external auditor and the statutory auditor within SAIDAL. Moreover, according to sequential regression analyzes, we find that the internal auditor significantly increases the variability of the last three categories of auditors of 20% with a certain variability of the last three categories of auditors of 9% initially, with the external auditor and 7% with the auditor. So, we can say that the work of the internal auditor constitutes a lever for the success of the mission of the external auditor, which confirms our hypothesis 06 saying that "There is a degree of significant correlation between the internal auditor and the internal auditor. 'external auditor within SAIDAL'.

8. Conclusion:

After doing our research, we arrived at several results concerning the existing relationship between the diversification of auditor categories and the competitiveness of SAIDAL, the most important are the following:

- Most of the SAIDAL staff find that this company does not work with all categories of auditors, as it is noted that the use of financial audit, operational audit and management audit remains low. Another term the three types of audit cited are not widely accepted by SAIDAL.
- The audit applied at SAIDAL has a negative impact on its competitiveness.
- SAIDAL has very little recourse to chartered accountants and contractual auditors which is a weak point for it because the absence of reports from these types of auditors means that SAIDAL lacks recommendations in the accounting field, this has a negative impact on its competitive position.
- The types of auditors most often working with SAIDAL do not do their job well and their presence does not help SAIDAL to be competitive. On the other hand, we note that SAIDAL makes very little use of chartered accountants and contractual auditors which is a weak point for it because the absence of reports from these types of auditors means that SAIDAL lacks recommendations in the accounting field, this has a negative impact on its competitive position.
- The correlation analyzes show in all the categories of auditors that the first category (internal auditor) provides maximum assistance to the last three categories of auditors (civil servant, contractual auditor and accountant) and influence very much the quality of their work.
- Finally, we can remember that internal audit greatly increases the chances of success of the mission of the external auditor.

The previous results allow us to analyze our hypotheses as follows:

Hypothesis 01: saying that "The SAIDAL company is diversifying its types of audit. Is reversed.

Hypothesis02: indicating that "SAIDAL works with several categories of auditor" is invalidated.

Hypothesis 03: stating that "SAIDAL works with agile-minded, discreet and objective listeners" is invalidated.

Hypothesis 04: which says that: "The audit applied at SAIDAL contributes to improving its competitiveness" is invalidated.

Hypothesis 05: "There is a significant correlation between SAIDAL's level of recourse to chartered accountants and contract auditors and its competitiveness" is confirmed.

Hypothesis 06: "There is a significant degree of correlation between the internal auditor and the external auditor within SAIDAL" is confirmed.

Our problem was as follows:

What is the importance of the diversification of auditor categories in the competitiveness of Algerian pharmaceutical companies in this case (SAIDAL)?

From the results obtained and the processing of our hypotheses, we can answer our problem by saying that the total average of the categories of auditors within SAIDAL is 1.99 (according to table 06), this average is in the first point on the LIKERT scale, so we can say that SAIDAL does not diversify its auditors at all, which has an unfavorable impact on its competitive advantage.

The results obtained allow us to give some suggestions in order to help Algerian companies in the pharmaceutical industry to improve their competitive advantage through the diversification of its categories of auditors as follows:

- The allocation of financial resources in order to have auditors in several areas.
- Train SAIDAL staff in the area of interpersonal communication in order to welcome external auditors and help them in their work.
- Trust the auditor and create a favorable working climate within SAIDAL so as to help auditors develop objectivity, agility of mind and discretion.
- Use chartered accountants and contractual auditors to be audited in all its activities.

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