

فيحاء عبد الله يعقوب. التدقيق الداخلي ودوره في تحكم المؤسس دراسة تطبيقية. (اطروحة دكتوراه). الجامعة المستنصرية. كلية الادارة والاقتصاد. قسم المحاسبة. ٢٠٠٦.

Abstract

The technological and scientific progress that accompanied this age led to an increase in the number and size of economical organizations, hence, an increase in the responsibilities assigned to these organizations to implement their goals. Moreover, the complexity of administrative problems resulted from practicing various activities makes internal auditing a crucial need imposed by the nature of modern scientific administration to preserve the financial resources offered to these organizations. The success that the organization aim at is based on the fertile environment and the argumentative relationship between the success of the individual and that of the organization. When the organization is part of the individual, then the success is a mutual benefit for both the organization and the individual depending on dominance of law system and justice among individuals. The concept of organization governess succeeds in developing the relationship among the founders, investors finance markets and others due to its obvious significance to the economical status of the public and private participant organizations and society generally.

The organizational governess helps in the guidance and controlling organizations and determining the required skeleton for distributing duties and responsibilities among individual in the participant organizations like administrative council, managers and others concerned persons. Furthermore, governess helps setting the necessary rules and judges for appropriate decision –making of the various affairs of the organization. So governess provides the appropriate skeleton by which an organization can set its goals and required methods to be implemented, along with controlling their performance properly.

The financial crises that international and particularly American organizations have witnessed caused horror and have led scientists and economical and financial thinkers to find suitable solutions and find out the real reasons that have caused great organizations deterioration. Some of the most serious and important reasons are deceit, accountancy faults, hidden internal faults, misleading and the corrupted administrative behaviors of these organizations and international auditing offices. These faults resulted in losing confidence in the administrative, controlling and accountant systems in these organizations and they

affected finally investment decisions in these organizations the American exchange and other international exchanges .

The financial crises led the press, justice and American financial society to look for the vital role of administration councils, auditing committees, the upper administration, external and internal auditors in organizational governance operations. All these participate in one way or another in organizational governance through emphasizing the efficiency of operations, following and obeying rules and systems showing confidence in financial reports, looking after the financial status of the organizations and preserving an acceptable standard of risks if they fill their duties correctly.

In the light of the aforementioned, along with supporting the governance in organizations, strengthening the systems of guidance, administration and control will achieve or implement the organizations goals spontaneously without any intervention or effects to maintain adjust treatment between the organization and all related individuals. Therefore, the researcher will concentrate on the role and function of internal auditing and its effects on the process of organizational governance with the aim of supporting it in a response to the interest of various parties in the society, both private and public sectors.

The first chapter deals with literature review and previous studies in two sections, while the second chapter presents a general background of governance in three sections. The first section in chapter three deals with internal auditing and its role in supporting the effectiveness of organization governance, while the second section deals with the parameters of internal auditing function in supporting organizational governance. The third section deals with modern internal auditing based on organizational governance. Proposed frame – work and skeleton are set for the new internal auditing function that meet the requirements of work and ongoing changes to avoid deterioration in the financial organizations and to support organizational governance. The fourth chapter deals with the public study (studying and analyzing the questionnaire). Finally, the fifth chapter deals with the most important conclusions and recommendations through two sections.