

# The Role of Analysis of Internal Control Dimensions in Raising the Efficiency of the Institution

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## Abstract

Control is one of the important administrative functions, as its concept, philosophy and administrative perspective have developed significantly in recent years, and instead of being seen as synonymous with control and authority, it has become more participatory as it took a more positive role in economic establishments, and the research aims to give a clear picture of the concept of the internal control system and analysis its dimensions. It also aims to conduct an analysis of the dimensions of internal control (administrative control, accounting control, internal control, internal control) by measuring them, and it became clear that the research hypothesis was accepted, as the results when the moral values were less than (0.05), and this means that they are significant, as it indicates Accordingly, the calculated value of (F) decreased by 2.948, as it was less than the F-table = 8.16. Therefore, there is an impact of the internal control dimensions on the operating efficiency of the institution.

**Keywords:** the internal control system, the dimensions of the control system, government institutions.

## Introduction

The internal control system is one of the components of the administrative and financial organization that aims to protect resources and assets from waste, loss and misuse, reduce the risks of not detecting errors and manipulation surrounding the financial facility's resources, provide accurate and reliable financial data through accounting reports, raise operating efficiency and comply with regulations, legislation, laws, regulations and instructions.

Oversight is one of the important administrative functions, as its concept, philosophy and administrative perspective have developed greatly in recent years, and instead of being seen as synonymous with control and power, it has become more participatory as it has taken a more positive role in economic establishments.

The scientific and technological progress that accompanied this era has led to an increase in the number of establishments and an increase in the responsibilities entrusted to them to

achieve their goals, in addition to the complexity of administrative problems resulting from the diversity of their activities and the increase in the volume of their work. Which protects it from collapse, and there is no doubt that the increase in cases of bankruptcy, insolvency and financial failure and the spread of the phenomenon of financial and administrative corruption in recent years has led to increased interest in the internal control system through government intervention and the issuance of professional standards for that system.

### **Research Problem**

It is known that cases of embezzlement and loss of assets are widespread for many state institutions, and therefore their efficiency in providing performance decreases, and since the internal control system is a tool used by the administration in achieving asset protection and reducing other problems. Therefore, the main research problem is represented by the following question: What are the basic dimensions of the internal control system that contributes to protecting assets and preventing embezzlement and thus raising efficiency?

### **Research Objectives**

The research aims to achieve the following:

1. Giving a clear picture of the concept of the internal control system and analyzing its dimensions.
2. Attempting to know the effectiveness of the internal control system in institutions
3. Conducting an analysis of the internal control dimensions and measuring their impact.

### **Research hypothesis**

The research is based on the hypothesis that: *There is no statistically significant effect of the dimensions of the internal control system on the efficiency of the operation of institutions.*

### **The Concept of Internal Control**

There have been many concepts and opinions on the subject of internal control. Some define it as (a scientific method or an organizational plan) and others try to define it from the angle of its means, while others consider it a purely administrative function with two sides, the first subjective and the second objective, and perhaps the first definition is the definition of the French scientist Henri Fayol in writing (Industrial and General Administration 1916 AD) where he defined control as: (Ensuring that everything is done according to the set plan, issued instructions and existing principles, and the objective of control is to diagnose and correct weaknesses and errors and prevent their occurrence in the future and exercise control over things, people and procedures) (Al-Shara', 2010:25-26).

This definition was followed by a definition issued by the American Accountants Association in 1936 AD, which stated (internal control and control is the set of standards and methods adopted by the institution or establishment itself with the intention of protecting its monetary and other assets, as well as with the intention of controlling the arithmetical accuracy of what is recorded in the books) (Subhi, 2010: 27). The definition of internal control by the Assembly

in (Statement on Auditing Standards No. 1) includes both administrative control and accounting control (Moskov, Sympos, 2005: 297-298).

The internal control system is also defined as a set of procedures and means adopted by the management of the facility in developing the organizational plan for the purpose of protecting assets and reassuring the accuracy of accounting and statistical data, to achieve productive efficiency, and to ensure that employees adhere to the drawn administrative policies and plans.

#### **Principles of the Internal Control System: (Abdullah, 2010: 227)**

- 1- Control of the institution: The control of the institution is through controlling the productivity of the production elements inside it, as well as its expenses, costs and returns.
- 2- Asset Protection: Through the previous definitions, we realize that the most important objectives of the internal control system is to protect the assets of the institution by imposing physical protection and accounting protection for all elements of assets.
- 3- Ensuring the quality of information: To ensure a good quality of information, the accuracy and degree of reliance on accounting data should be tested in light of an information system that processes data in order to reach results represented in information (Subhi, 2010: 29).
- 4- Encouraging efficient work: The establishment of a system of internal control in the institution enables to ensure the optimal and efficient use of the institution's resources.
- 5- Encouraging adherence to administrative policies: The good implementation of administrative policies drawn up by the administration requires compliance and implementation of the orders of the managing authority.

#### **The Objectives of The Internal Control System:**

The internal control system aims to ensure that all the operations of the institution are running within the policies set by the management to ensure the prevention of embezzlement and the preservation of assets. For it, as it is necessary to include the main objective that the institution should achieve by setting and applying internal control and reconciling the behavior and behavior of employees with its goals that it seeks to achieve (Thomas and Henke, 2015: 370).

**Characteristics of The Internal Control System:** The internal control system is characterized by a number of characteristics that determine its existence. These characteristics are embodied in the following points:

1. **Organizational Plan:** The organizational plan may differ from one institution to another, but any appropriate organizational plan must be simplified and flexible. Any decision and principle do not mean its rigidity. Rather, it is subject to continuous modification and development (Al-Khatib, 2010: 18-17).
2. **Accounting system:** The accounting system consists of the policies, procedures, and methods established by management to assign, collect, analyze, classify, and report on the activities of the institution. Therefore, there can be no good internal control system without a good accounting system (Al-Tamimi, 2007: 83-84).
3. **Separation of responsibilities:** This is one of the procedures that help reduce fraud and fraud, as the person responsible for recording in the books should not also be responsible

for the inventory, in a way that prevents him from falsifying records to cover his fraud and theft (Hanan and Al Haris, 2004: 58-59).

4. **Efficiency of employees:** The strength and effectiveness of the internal control system depends on the degree of efficiency of the employees of the organization and those who are responsible for implementing it. However, this system may not succeed in achieving its objectives due to their inefficiency and honesty in performing the responsibilities assigned to them.

5. **Follow-up on compliance with the internal control system:** These aforementioned characteristics will not achieve any benefits if the organization's employees do not adhere to the instructions and principles of the internal control system, and therefore it is keen to develop and implement procedures through which it can verify the extent of its employees' compliance with the instructions and specifications of the internal control system (Thomas, Honky, 2015: 381-382).

**Dimensions of the internal control system:** The internal control system consists of the following dimensions:

1. **Accounting Control:** "It includes the organizational plan, means, and procedures that are mainly related to maintaining the assets of the facility and the extent of reliance on the accounting data recorded in the records, by testing the accuracy of the data and accounting information." The American Institute of Certified Public Accountants (AICPA) defined accounting control as : "An adequate and effective system of control designed to provide reasonable and appropriate assurance" (Hammad, 2006: 46).

2. **Administrative control:** "It is a set of systems and methods that help in examining and evaluating all aspects of activity with the aim of diagnosing administrative problems and identifying shortcomings and errors that are based on proposing appropriate solutions. operational" (Juma, 2008: 88).

3. **Internal control:** It is defined as: "It includes a set of organizational and accounting procedures and means that aim to control and monitor the operations of the facility automatically and continuously by making the work of one person reviewed by another to ensure the proper functioning of the work and prevent the occurrence of errors or manipulation or their discovery shortly after their occurrence through the automatic application Therefore, this system is based on the distribution of work, responsibilities, and powers for each department or employee, and avoiding any employee from executing a process completely from beginning to end (Juma, 2005: 99).

4. **Internal audit:** It is one of the effective means of internal control and is carried out by employees affiliated with the management of the institution, and it can be defined as: "a group of systems or aspects of an independent activity established by the administration to carry out its services in achieving operations and restrictions on an ongoing basis, to ensure the accuracy of accounting and statistical data, to ensure the adequacy of the reserves taken To protect the assets and property of the project and to verify that the employees of the institution follow the policies and plans drawn up for them in measuring the validity of the plans and policies and all means of control in the performance of their purposes and to suggest the improvements

necessary to be introduced in order for the institution to reach the maximum production efficiency” (Al-Hayali, 2011: 26).

### **The Basic Components of The Internal Control System**

The presence of a strong system of internal control expresses the true position of the institution on the one hand and enables it to achieve its goals set in its general plan on the other hand. The components of the internal control system as pillars inside the building reflect the strength and effectiveness of this building and vice versa. A sound internal control system: - (Al-Anbari, 2011: 209).

1. An efficient organizational structure: The clear identification of the authorities and responsibilities in the facility helps to increase the effectiveness of the internal control and its role in examining and evaluating the performance of the departments affiliated within the organizational structure, which draws in a clear and accurate manner the tasks and functions of each department and clarifies the responsibilities, powers and limits of the work of the individuals working in it.
2. A sound accounting system: It is a series of steps by which all economic events and transactions are documented and recorded within the facility, which contains an integrated set of records, documents and documents that are designed in a way that serves the purpose for which they were used (Sharkas, 2007: 34).
3. Internal control: It is the basis on which the quality, efficiency and effectiveness of the internal control system depends, because of its foundations that greatly influence the achievement of the goals of the system, including the separation between competencies and jobs at the level of individuals, possession, registration, certification, and administrations, and the work of each employee is subject to To monitor another employee while making sure that work is not repeated to ensure accuracy in performance (Shehadeh, 2005: 18).
4. Staff efficiency: The technological development taking place in the world that popularized the use of mechanization in all operations and which reduced the number of workers in establishments in general, all of this did not prevent the continued need for qualified individuals who have the ability to organize and run business.
5. 5. Asset Protection: The success of any department is directly related to its ability to preserve and protect the assets and assets owned by the facility, which is one of the main components of the efficiency and effectiveness of the internal control system, where a series of policies and procedures are developed to ensure its protection and preservation from embezzlement, theft and loss, which are represented by control procedures Internal relations between the departments and sections operating in the facility (Al-Hayali, 2011: 28).

### **Control process steps:**

1. Setting performance standards: The beginning of any effective control system is to define objective performance standards. Without standards, it is difficult to differentiate between good performance and poor performance. Among these standards that can be used to evaluate performance are time standards that relate to the amount of time it takes to accomplish certain goals, and standards Quantity related to the number of goals achieved and how they were accomplished.

2. Measuring actual performance: After determining the performance criteria, the second step is to measure the actual performance that has been accomplished, to show the extent to which the goals have been achieved, according to the drawn plan. Resorting to indirect means of oversight is necessary.
3. Analysis of negative and positive deviations: The analysis is useful in identifying the causes of the emergence of deviation and its interpretation within its circumstances. It is not only to know the deviations, but rather resort to analyzing them in order to find out their causes.
4. Correcting deviations: deviations are corrected if they are negative, and their recurrence is prevented and encouraged if they are positive. The error or defect should be dealt with radically without repeating it, but if the deviation is positive, it should be preserved and strengthened to be repeated (Al-Anbari, 2011: 223).

### **Analysis of the dimensions of the internal control system in the enterprise:**

Through the foregoing, this variable will be measured through four sub-dimensions (administrative control, accounting control, internal control, internal control), and the following is a diagnosis of the reality of the variables in the study sample:

#### **First: An introductory overview of the Wasit Governorate Diwan:**

Wasit Governorate Diwan arose with the formation of the first Iraqi government after independence, as he was the first governor in 1922 for Wasit Governorate, and represents the highest executive authority within Wasit Governorate. Institutions, disengagement departments, Wasit Investment Authority, supervising the work of contracting companies and oil companies within the governorate and providing security and services to citizens. The governor is responsible for managing the affairs of the governorate, and the governorate office consists of several departments that are responsible for implementing plans, achieving goals, controlling and auditing departments, directorates, government institutions, and companies that are administratively and technically linked to the governorate office (<https://id.wasit.iq>).

### **Second. Demographic Variables**

#### **1. Educational attainment:**

The scientific certificates obtained by the sample members were distributed as those who had a bachelor's degree with (105) and a percentage of 86%, which is the largest percentage, then came a doctorate degree with a number of (24) and a percentage of 16%, and then a diploma holder with a number of (15) and a percentage of (10%). , and finally (6) with a percentage of (4%) for master's degree holders, and thus the distribution between these certificates becomes clear, and this is in line with the nature of the scientific qualification:

*Table (1) Distribution of the sample members according to their educational attainment*

<b>Scientific Attainment</b>	<b>Number</b>	<b>Percentage %</b>
Bachelors	105	70
Diploma	15	10
Master	6	4

Doctorate	24	16
<b>Total</b>	<b>150</b>	<b>100</b>

### 3. Years of Experience:

Table (2) shows the years of experience in control, where the largest number of sample members reached (102) and (68%) with less than (3) years, which is a large percentage if we compare when the actual modern applications began to employ information technology in control, then The second percentage came (28%) with a number of 42 (3 years to less than 5 years), and finally it occupied a category from (5 years to less than 10 years) with a number (6), with a rate of (4%).

*Table (2) Years of Experience*

<b>Auditing Experience</b>	<b>Number</b>	<b>Percentage %</b>
Less than 3 years	102	68
From 3-5 years	42	28
From 5- 10 years	6	4
<b>Total</b>	<b>150</b>	<b>100</b>

### Third. Analyze the results:

The answers of the sample members were analyzed through a set of statistical laws represented by the arithmetic mean, standard deviation and coefficient of variation for the questions of each of these variables, as follows:

#### A. Administrative Control

The data in Table (3) refer to the arithmetic mean, standard deviation, and the coefficient of variation related to the sample's viewpoint regarding (administrative control), as the mentioned table reflects a general arithmetic mean greater than the hypothetical mean, which amounted to (3.64), and the dispersion had a medium consistency in the answer confirmed by the deviation The general standard of (0.65), and the coefficient of difference on the scale for this variable was reached by the sample (17.8%), as for the questions, this variable was measured through six questions, and as shown in Table (3), and the results around it were distributed Between the highest answer level and achieved by the first question. Its mean value reached (3.75), which is higher than the hypothetical mean value of (3), and a high dispersion between the answers is confirmed by the standard deviation (0.75), and the coefficient of difference reached (20%), and this is a confirmation by the sample that (administrative control contains in The authority is based on an organizational structure and defining vertical and horizontal lines of communication). As for the third question, which states (the necessity of preparing a guide that includes signatures and names of the responsible employees in the authority), it achieved the lowest level of answer, as its mean value reached (3.36), and a dispersion above the average between the answers, Confirmed by the standard deviation (1.14), and the coefficient of variation reached (33.9%), and it can be noted that all the paragraphs of (administrative control) have received distinct answers, all of which are above the hypothetical mean.

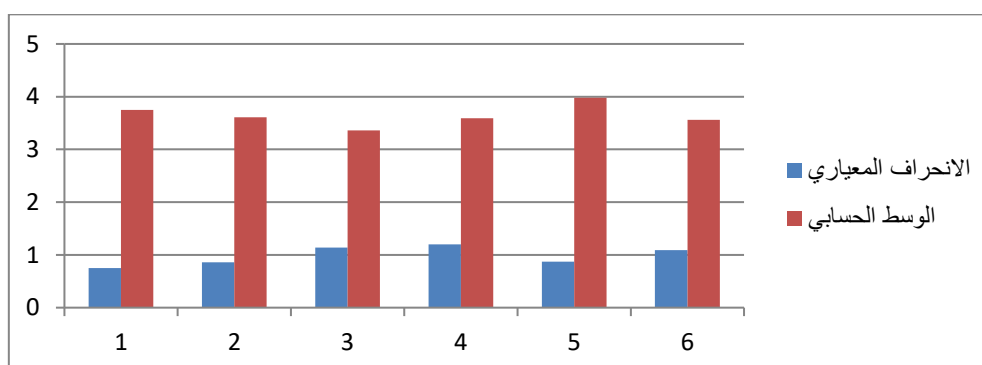
Table (3) shows the reality of administrative control

Arithmetic mean	standard deviation	Variation coefficient	Totally agree	I agree	neutral	I do not agree	Items	
3.75	0.75	20%	13%	54%	28%	5%	The administrative control in the authority contains an organizational structure and defines vertical and horizontal lines of communication	1
3.61	0.86	23.8%	13%	46%	30%	11%	It is necessary to prepare a system to determine the criteria for evaluating the performance of employees within the authority	2
3.36	1.14	33.9%	25%	15th%	33%	27%	It is necessary to prepare a directory that includes signatures and names of the responsible employees in the authority	3
3.59	1.20	33.4%	33%	16%	31%	20%	It is necessary to prepare a plan with the Authority to distribute the work performed by employees and to provide replacement employees when they enjoy their regular and sick leaves	4
3.98	0.87	21.8%	31%	41%	23%	5%	The necessity of linking bonuses and promotions to the incentive system and the employee evaluation system	5
3.56	1.09	30.6%	23%	33%	21%	23%	It is necessary for the authority to	6



							follow a plan to change the employees' work locations at periodic intervals and in a manner that does not affect the workflow
3.64	0.65	17.8%					Total Administrative control

) Figure shows the administrative control (



**B. Accounting Control**

Table (4) ) indicates the arithmetic mean, standard deviation, and coefficient of variation related to the sample's viewpoint regarding (accounting control), as the mentioned table reflects a general arithmetic mean for the first sub-variable (accounting control) above the hypothetical mean, which amounted to (3.84), and the dispersion was consistent An average in the answer confirmed by the general standard deviation of (0.59), and the coefficient of difference on the scale for this variable by the sample was (15.4%). As for the questions, this variable was measured through six questions, as shown in Table (4) ) , and it was The results around it were distributed among the highest level of answers achieved by the second question, as its mean value reached (4.26), which is higher than the hypothetical mean value of (3), and a dispersion above the average among the answers is confirmed by the standard deviation (0.70), and the coefficient of difference reached (16.43). %), and this is an affirmation that the goal of accuracy in the data and the extent of its reliability is achieved by the availability of a sound accounting system. The mean has (3.72), and it is scattered above the meter A mean between the answers, confirmed by the standard deviation (1.05), and the coefficient of difference reached (28.21%), and it can be noted that all the paragraphs (accounting control) have received distinct answers, all of which are above

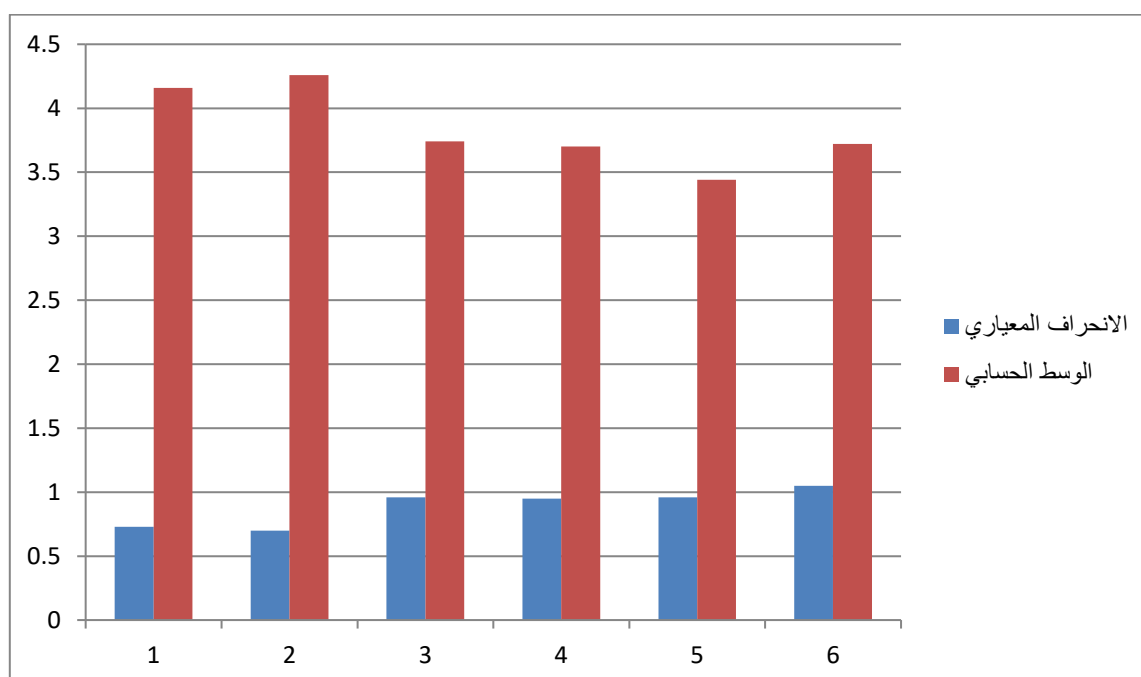
Table (4) Accounting Control

Arithmetic mean	standard deviation	Variation coefficient	Totally agree	I agree	neutral	I do not agree	Items
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4.16	0.73	17.55%	36%	44%	20%	0%	The main objective of accounting control is to provide accuracy in accounting data and to determine the degree of dependence on it	1
4.26	0.70	16.43%	41%	44%	15th%	0%	In order to achieve the goal of accuracy in data and the extent of its reliability, a sound accounting system must be available	2
3.74	0.96	25.67%	21%	43%	28%	5%	Accounting control leads to the proof of accounting and financial operations in the books and records, which leads to the discovery of some accounting errors	3
3.70	0.95	25.68%	23%	36%	30%	11%	Providing management with financial and accounting information on a regular basis helps to take appropriate decisions	4
3.44	0.96	27.91%	18%	23%	44%	15th%	The adoption of the ratification system, the approval of the settlement	5

							entries, and the bank's compliance disclosure leads to the achievement of accounting control for its objectives	
3.72	1.05	28.21%	30%	28%	28%	15th%	Preparing audit balances periodically helps to discover some errors in accounting entries	6
3.84	0.59	15.4%					Total accounting control	

*Figure (2) The Accounting Control*



### C. Internal Control

The data in Table (5) refer to the arithmetic mean, standard deviation, and coefficient of variation related to the sample's viewpoint regarding (internal control). The average consistency in the answer is confirmed by the general standard deviation of (0.69), and the coefficient of difference on the scale for this variable by the sample reached (18.21%). As for

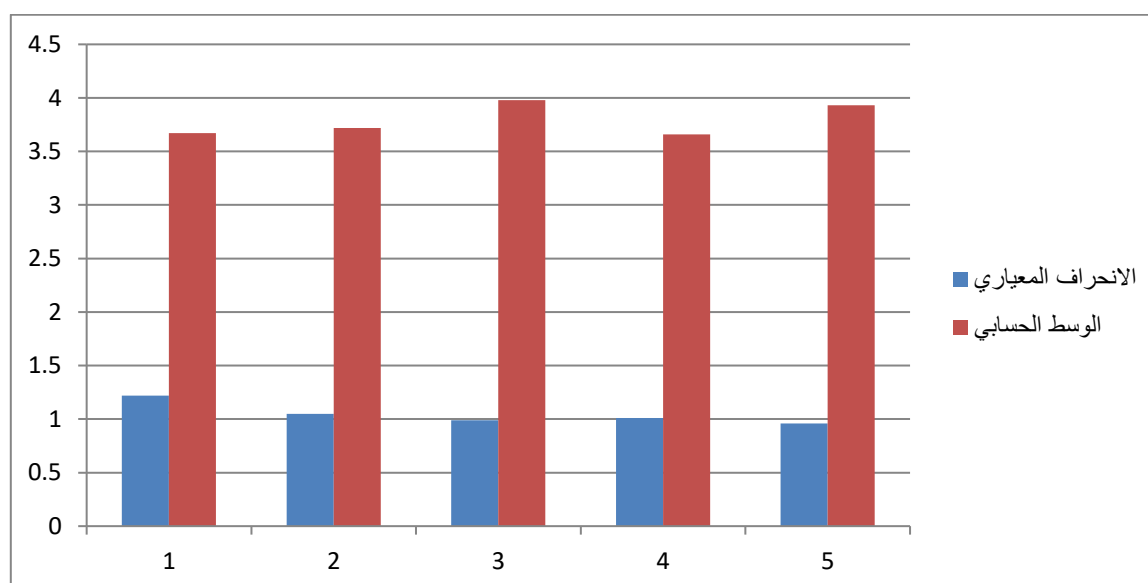
the questions, this variable was measured through five questions, and as shown in Table (5), The results about it were distributed among the highest level of answer achieved by the fifth question, as the mean value for it was (3.93) which is higher than the hypothetical mean value of (3), With a high dispersion between the answers confirmed by the standard deviation (0.96), and the coefficient of variation reached (24.43%), the sample responses confirm that (the internal control in the authority contains laws, regulations, instructions, policies and regulations that urge employees to adhere to ethical values in the performance of the tasks assigned to them) As for the first question, which states (internal control includes the subordination of the work of each employee to an official who supervises him and whose performance is efficient) it achieved the lowest level of answer, as its mean value reached (3.67), and a dispersion above the average among the answers, confirmed by the standard deviation (1.22), reached The coefficient of variation (33.24%), and it can be noted that all the items (internal control) have received distinct answers, all of which are above the hypothetical mean.

**Table (5) shows the internal tuning**

Arithmetic mean	standard deviation	Variation coefficient	Totally agree	I agree	neutral	I do not agree	Items	
3.67	1.22	33.24 %	33%	23%	31%	5%	Internal control includes the subordination of the work of each employee to an official who supervises him and evaluates the efficiency of his performance	1
3.72	1.05	28.23 %	21%	49%	13%	13 %	The internal control contains a job description that defines the responsibilities, duties and skills required to perform the work efficiently and effectively, which are ,required by all jobs in the authority and this description is taken into account when assigning tasks	2
3.98	0.99	24.87 %	38%	31%	25%	5%	The internal control in the authority includes a strict and deterrent penalty imposed by the authority's management when violations are discovered that indicate dishonesty and integrity in the performance of .tasks	3
3.66	1.01	27.60 %	23%	36%	25%	16 %	The internal control of the authority :includes The existence of written regulations in assigning tasks and responsibilities according to the	4

							competencies and powers of different departments	
3.93	0.96	24.43 %	34%	33%	25%	8%	The internal control in the authority ,contains laws, regulations instructions, policies and regulations that urge employees to adhere to ethical values in the performance of .the tasks assigned to them	5
3.79	0.69	18.21 %					Total internal tuning	

*Figure (3) shows the internal control*



### Internal Control

The data in Table (6) refer to the arithmetic mean, standard deviation, and coefficient of variation related to the sample's point of view regarding (internal control). The average consistency in the answer is confirmed by the general standard deviation of (0.67), and the coefficient of variation on the scale for this variable by the sample was (17.1%). As for the questions, this variable was measured through five questions, and as shown in Table (6), The results around it were distributed among the highest level of answers achieved by the fifth question, as its mean value reached (4.05), which is higher than the hypothetical mean value ,of (3), and a high dispersion between the answers confirmed by the standard deviation )0.76( and the coefficient of difference reached (18.76). %), the sample responses confirm that (the internal control department includes the audit of subsequent work as well as the previous work of disbursement), as for the third question that states (there is cooperation and coordination between the internal control department and the financial control body operating in the authority and to ensure that the financial control office is provided with all reports And the land The questionnaire prepared by the department) achieved the lowest level of answer, as its mean value reached (3.62), and a dispersion above the average between the answers, confirmed by the standard deviation (1.00) and the coefficient of difference reached (27.62%), and it can

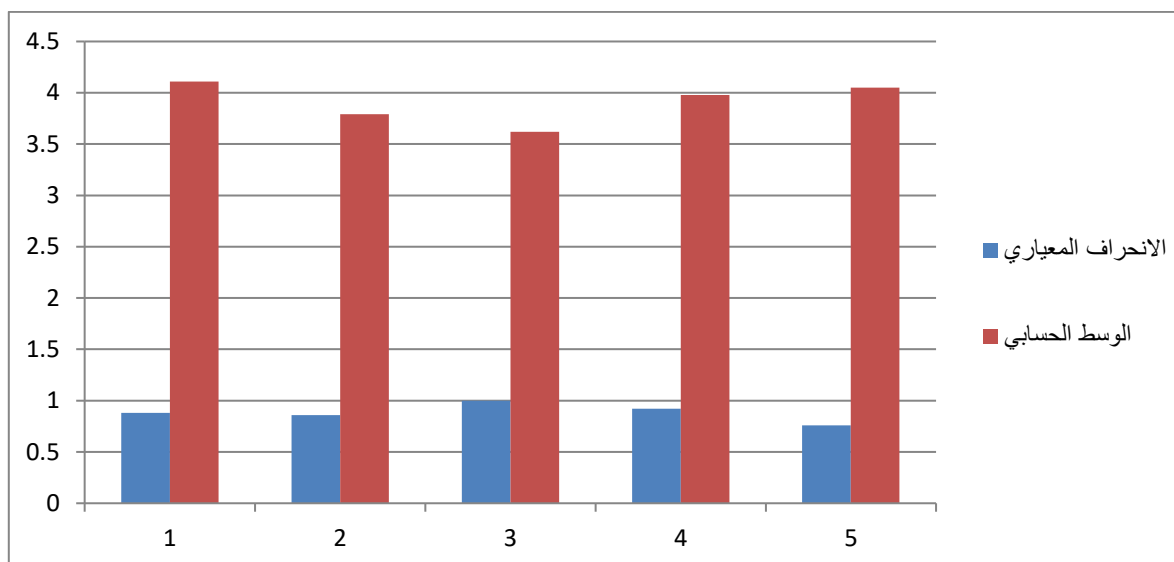
be noted that all the paragraphs (control internal) received distinct answers, all of which reached above the hypothetical mean.

**Table (6) shows the internal control**

Arith metic mean	standard deviation	Variation coefficient	Totally agree	I agree	neutral	I do not agre e	Items	
4.11	0.88	21.41%	36%	48%	8%	8%	<i>Ensure that the duties of the Internal Control Department are clearly stated and according to the instructions set for it</i>	1
3.79	0.86	22.69%	23%	38%	34%	5%	<i>Ensure that the Internal Control Department maintains regular working papers that are easy to refer to when needed</i>	2
3.62	1.00	27.62%	25%	26%	36%	13%	<i>There is cooperation and coordination between the Internal Control Department and the Financial Supervision Bureau operating in the Authority, and to ensure that the Office of Financial Supervision is provided with all reports and programs prepared by the department</i>	3
3.98	0.92	23.11%	33%	41%	18%	8%	<i>The internal audit department in the authority works under a program that covers the work of the authority completely, and that this section is linked to the senior management</i>	4
4.05	0.76	18.76%	31%	43%	26%	0%	<i>The internal control department includes the audit of the subsequent work as well as the previous work of the disbursement</i>	5

3.91	0.67	17.13%					<i>internal control Total</i>	
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**Figure (4) shows the internal control**



When testing the research hypothesis, we note from the results of Table(7) that the significant values were less than(0.05), and this means that they are significant, as indicated by the decrease in the calculated(F) value of as It was less than the ,2.948F-table=8.16 This result :agrees

**Table (7): Hypothesis testing**

Contrast source	sum of squares	degree of freedom	mean squares	F	Value
between groups	7.660	15th	1.532	2.948	0.022
within groups	22,866	134	0.520		
total summation	30,526	149			

## Conclusions

The internal control system is one of the components of the administrative and financial organization that aims to protect resources and assets from wastage, loss and misuse, reduce the risks of not detecting errors and manipulation surrounding the company's financial resources, provide accurate and reliable financial data through accounting reports, raise operating efficiency, and comply with regulations, legislation, laws, regulations and instructions. The applied study was conducted in the office of Wasit Governorate by testing

four sub-dimensions of internal control represented by (administrative control, accounting control, internal control, internal control).

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