

آليات حوكمة الشركات التي تؤثر في اتخاذ المدقق الداخلي للمقرارات الأخلاقية

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**ABSTRACT**

Corporation governance that affect on Internal Auditor making Decision of ethical

Board of Directores in Corporation have a critical role in support active governance as it bare the final responsibility on internal auditing in their corporation internal auditing had prime role in aid these boards to make the governance. Thas American Internal Auditors Society make agreat effort in guide his members to be specialized in the bases of Corporation governance, support and enhance the work morality and the safety of organization.

Thus, this research deals with the auditor Interaction with some ethics which form agreat Challenge for its principles ispecialy when it face the Pressures of high administration when he is required to Coope with the situation and not to make any problems.

The research had reach to a number of inferences the most important are:

- 1- Internal auditors as a group showed high Sensity to reasounable limit for ethic issues thorough evaluate their attitude towards non dealing wit they face ethics difficulties.**
- 2- The existence of active auditing committee are powerful internal control System safety and good procedures of the administration help the auditors to behave in ethic way when they face a problem.**
- 3- The research represent a simple image to the ethic reality that face the internal auditor. The results are good and provide great chance for the future in this field.**



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مقدمة



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فرضية البحث**حدود البحث**



The Institute of Internal Auditors UK and Irland (2004) -2
(The Role of Internal Auditors in Risk Management)

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Ruud, T (2003) -3
"The Internal Audit Fuction Integral Part of organization governance"

Ethics and the Internal Auditor, Ten years leater Dittenhoffer & Sennetti (1994) -4
Dittenhoffer & Sennetti



The ability of Internal Auditors to identify ethical dilemmas

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معايير التدقيق الداخلي وحوكمة الشركات



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(IIA, 2002, p.5)

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(Code of Ethics)

(IIA, 2005.P.1)

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.Performance Standard 2100

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ميثاق السلوك الاخالقي

(IIA,2002,p.1-3) :

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.(IIA, 2005, p.14-15)

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.(Arens,A & Elder B., 2003,p.4-8)

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مشاكل حوكمة الشركات

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الوصايا لجالس ادارات الشركات لتحسين ممارسة الحوكمة

(Ernest & Young)

:(National Association, Ernest & young, 2002, p.3)

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.(Hellriegel, 2000, p.180)

(Moorhead &

.Griffin, 1995.p 37)

(Daft & Noe, 2001, p.25)



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(Cadbury Commite, 1992: Us Congress 2002: Asx 2003)

.(Davidson. 2005:P. 67-241)

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(Goodwin & yeo, 2001: PP. 25-107)

.(Adamec, 2005: PP. 5- 40)

(Barrier:

2003 p. 54)

.(Arnold and Ponemon, 1991: PP. 1-15)

. (Barrier: 2003) (Brown . 2003: Adamec .2005)

(Davidson, 2005)

. (IFAC, 2004)



(Bernardi , 1994: PP. 66-84)

(Bernardi & Arnold, 1997)

(DIT Scores)

(Shaub , 1994: PP. 1-26)

(Ponemon & Gabhart, 1993)

(Thorne. 2003: PP. 21-305)

(Larkin, 2000)



للقرار الأخلاقي

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