

أثر حوكمة الشركات على تضيق فجوة التوقعات في بيئة العمل التدقيقي (دراسة ميدانية)

الخلاصة

" Corporate Governance."

The different crises and financial collapses place in many companies, particularly in developed countries as a result of administrative and financial corruption return aspects of the task to the role of the company and the external auditor, both in their emphasis on honesty and fairness of financial statements and the Provisions of accounting information and on the contrary to the truth, you may have to the loss of the rights of stakeholders, particularly existing investors, and the loss of confidence of prospective investors in the accounting information contained in the financial statements of these companies, which led to a crisis of confidence and credibility in the profession of accounting and auditing where the wonder of many potential investors and shareholders who have suffered damage from landslides are the reasons that led to landslides and is responsible for the failure Is regulators internal or external auditor, or the two together and taken to expand degree led to reduce the confidence of users of financial statements financial statements and their dependence on the opinion of the external auditor, and this so-called gap forecast, and the attempts that have emerged to strengthen the confidence of the beneficiaries of financial statements and the opinion of the external auditor called Zarma manner the exercise of good governance or what is called for short "corporate governance". Corporate Governance "in an attempt to reduce this gap to the maximum extent possible.



المقدمة

المحور الأول / منهجية البحث

1-1

-:

-

-

2-1

:

-1

-2

-3

-4

3-1



4-1

5-1

:

)

:

(

:

1-2

2-2

:

1-3

2-3

4-3

:

المحور الثاني / الإطار العام لحوكمة الشركات

()

-:

1-2

2-2

1-2

:

(Clerp,1997:65)

←_____:

-1

←_____:

-2

(6 :2005) :

-
-
-
-

(Williamson,1999:P18)

(Hopkins, M., 2000)

(Goodwin, Seow,2002:196) .

"

"



2-2

(2003 : 5) :

- : .1
- .2
- .3
- .4
- .5

(2005 : 35) :

- .1
- .2
- .3
- .4
- .5
- .6
- .1
- .2
- .3
- .4



-1

-2

المحور الثالث/ آليات حوكمة الشركات على تقليص فجوة التوقعات في بيئة العمل التدقيقي

(())

-:

1-3

2-3

3-3

1-3

(1974:17, Liggio)

. (Porter,1993:50)

))

(Taylor&Glezen,1997:41)

.((

2-3

(135 :1997)

(86 :2000).

(1 :2003)



(Mautz,1969:6) :

(397 :1999)

(759 :2008):

(1)

(2)

(3)

(1041 :1998)

(1)

:

()

-

-

-

-

()

(2)

(273 :2008) .

_____ .

(2004:378)

:1997)

.(135

(377: 2004) :

:

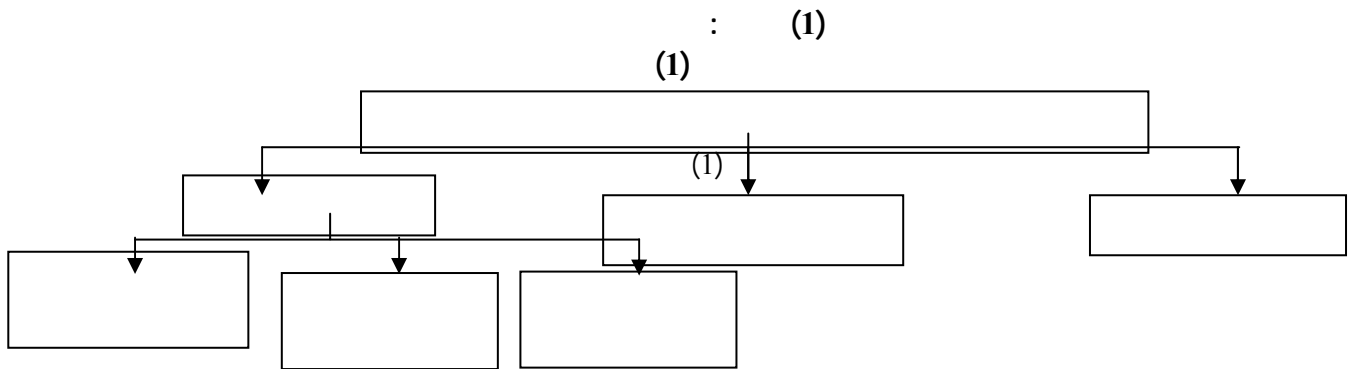


ح.

.,(Lee 1996:8)

3-3 : _____

-



:

(Cadbury)

(Elisabeth, 2002, P337)

(CICA)

:

()

(11 :2003)

()

)

(11 :2007

()

(2004

)



(دراسة ميدانية)

()

(2004

)

()

(2)

(196 :2007) .

:

(38:2002)

()

(Green,1994:151)

(26 :2007)

()

Winter

(134 : 2007):

(1)

(2)

:

()

(217:

)

:

(1976:201)

(366 :1999) .

:

"

(IIA)

(120 : 2005) ."



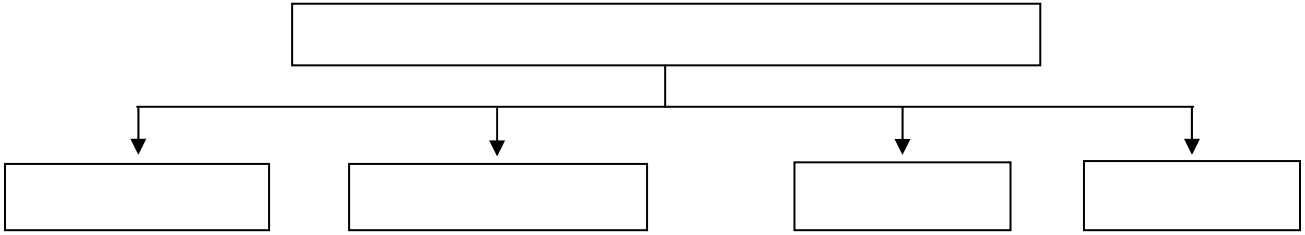
(10 :2003):

- .1
- .2
- .3
- .4

(273 :2005).

: (2)

(2)



: _____ :

) :

(7 :2007

(1)

(2)

(: 2008):

()

()

()

(221 :

) :

(3)

(ISBS No.1)(1)

-



(دراسة ميدانية)

(4)

(SOX) "208 (a)" (: 2008)

(SEC)

(Lander , 2004 : 77)

(أ)

(ب)

(ت)

(5)

(10

%)

(6)

:

(: 2008)

:

(44: 2004

).

(: 2008

).

()

:

(OECD)



المحور الرابع / الجانب العملي تحليل نتائج الاستبانة

1-4

(121)

(70)

2009

(1) :

() (1)				
%60	30	50	121	
%71	50	70	-	

(%60)

.%71

(2)

(2)

%			
40	12		
33	10		
27	8		
100	30		
56	28		
38	19		
6	3		
100	50		

(2)

(3)

(3)

(3)				
%20	10	%20	6	10 - 5
%27	9	%18	8	15 - 10
%60	31	%62	18	- 15
%100	50	%100	30	

(3)



2-4

:

1-2-4

:

(4)

14.29	96.00	15.11	0.43	2.88	
11.80	91.33	16.17	0.44	2.74	
11.22	90.67	16.67	0.45	2.72	
9.482	92.67	20.92	0.58	2.78	
7.27	87.33	22.99	0.60	2.62	
10.11	92.67	19.62	0.54	2.78	
10.70	91.78		0.23	2.75	

OECD

2.88

. % 96.00

0.43

% 92.67

0.54

2.78

% 92.67

0.58

2.78

2.74

% 91.33

0.44

2.72

% 90.67

0.45

0.60

2.62

. % 87.33



10.70 (t) (8) 29 %5 1.68

2-2-4

:

(5)

23.73	97.33	9.39	0.27	2.92	
13.18	92.67	15.05	0.41	2.78	
5.86	85.33	26.36	0.67	2.56	
18.95	96.00	11.40	0.32	2.88	
27.70	98.00	8.16	0.23	2.94	
16.14	96.00	13.38	0.38	2.88	
17.60	94.22		0.197	2.83	

(5)

98.00 0.23 2.94 %

.%97.33 0.27 2.92

(%96) 2.88 .% 96.00 0.38 2.88

0.32

2.78

92.67 0.41

0.67

2.56

.85.33

17.60

(t)

(9)

29

%5

1.68



3-3-4

(6)

49.00	99.33	4.75	0.14	2.98	
12.03	94.00	17.09	0.48	2.82	
11.09	94.00	18.53	0.52	2.82	
6.49	83.33	21.76	0.54	2.50	
19.66	92.67		0.29	2.78	

(6)

		% 99.33		0.14		2.98	
		2.82					
					% 94.00		0.48
2.82							
				% 94.00		0.52	
		2.50					
					% 83.33		0.54
19.66			(t)		(6)		
		29	%5		1.68		

4-2-4



(دراسة ميدانية)

(7)

11.28	92.00	17.26	0.47	2.76	.
13.25	94.00	15.51	0.47	2.82	.
6.9	87.33	24.25	0.63	2.62	-
8.53	90.00	21.49	0.58	2.7	.
11.87	92.67	16.72	0.46	2.78	.
18.95	96.00	11.40	0.32	2.88	.
8.26	87.33	20.24	0.53	2.62	.
13.25	94.00	15.51	0.43	2.82	.
9.67	91.16	19.38	.53	2.72	.
11.330	91.74		0.49	2.75	.

(7)

% 96.00

0.32

2.88

0.47
0.472.82
2.76

% 94.00

% 94.00

0.46

2.78

.92.67

2.72

% 91.16

0.53

0.58

2.7

% 90.00

87.33

87.33

0.63

2.62

0.53

2.62

11.33

(t)

(7)

29

%5

1.68



3-4

: 1-3-4

:

(8)

16.15	100.	0.00	0.00	3.00	.
9.76	96.6	10.52	0.30	2.90	
3.29	92.2	15.55	0.43	2.76	
1.43	82.2	31.46	0.77	2.46	
13.73	73.3	34.60	0.76	2.20	
16.15	95.5	12.06	0.34	2.86	
10.09	90.6		0.21	2.72	

:

(8)

%100

3

0.00

95.5

0.34

2.86

(Brand Name)



			82.2%	0.77	2.46
10.09		(t)	.73.3	0.76 (8)	2.20
	29	%5	1.68		

2-3-4

:

(9)

5.64	87.78	23.35	0.61	2.63	
5.28	86.67	23.90	0.62	2.60	
3.50	82.22	29.61	0.73	2.46	
6.88	91.11	21.34	0.58	2.73	
4.01	85.56	30.15	0.77	2.56	
3.34	83.33	32.80	0.82	2.50	
3.63	86		0.504	2.58	

(9)

0.58

2.73

% 91.11



0.61	2.63				% 87.78
	2.60				0.62
	%85.56	0.77		2.56	% 86.67
% 83.33	0.82		2.50		
0.73	2.46				. 82.22
3.63		(t)		(9)	
	29	%5		1.68	

3-3-4

:

(10)

20.14	98.89	6.15	0.18	2.96	
9.049	97.78	8.65	0.25	2.93	
:					
20.149	83.33	25.19	0.62	2.50	
4.349	93.33	17.29	0.48	2.80	
13.42	93.33		0.281	2.80	

:

(9)

2.96

0.25

.%98.89

2.93

0.18

.%97.78



2.80
 2.50
 .93.33
 0.48
 83.33
 0.62
 (t)
 (9)
 29 %5
 1.68
 13.42

4-3-4

(10)

29.00	98.89	6.15	0.18	2.96	.
9.04	93.33	17.29	.48	2.80	.
5.18	87.78	25.39	.66	2.63	-
5.83	86.67	21.66	.56	2.60	.
7.71	91.11	19.05	.52	2.73	.
16.15	96.67	10.52	.30	2.9000	.
7.71	91.11	19.05	.52	2.73	.
16.15	96.67	10.52	.30	2.90	.
8.22	90.00	17.41	.46	2.70	.
19.00	92.47		0.39	2.49	.

:

(10)



		98.89%	0.18	2.96	
			96.67%	0.30	2.90
	2.90			96.67%	0.30
			93.33%	0.48	2.80
		91.11%	0.52	2.73	
91.11	0.52		2.73		%
	2.70			90.00%	0.46
	87.78	0.66	2.63		
		86.67%	0.56	2.60	
19.00		(t)		(10)	
	29	5%	1.68		



المحور الرابع / الاستنتاجات والتوصيات

1-5

-1

-2

-3

-4

أ-

ب-

-5

-

-

-

-

-

-

-

(-:)



2-5

(-:)

.1

.2

.3

.4

▪

▪

▪

▪

▪

▪

.7

.8

.9

.10



(دراسة ميدانية)

"	"	.2003	126	.10
210	"	"	"	.11
"	"	. 1993	" (2005)	.12
. 83	2005			

:

1. Clerp, E., Corporate Low Economic Reform Program Directions Duties and Corporate Governance Facilitating Investors , Proposal for Reform, Paper No.3 , Australian Government Publishing Service,1997,P: 65
2. Green, D.L. "Canadian audit committees and their contribution to corporate governance."Journal of International Accounting, Auditing and Taxation, 3(2) 1994: 135-151.
3. Lander , Guy P. , What is Sarbanes – Oxley ? Mc Graw – Hill ,USA , 2004
4. Lee,Tom. " Corporate Audit Theory, 3th ed , Chapaman & Hall , London,UK 1996.
5. Liggio, Carl D., The Expection Gap The accountants Legal Waterloo ,CPA Jornal , July , 1974
6. Mautz, R. K. and Sharaf, H. A. "The Philosophy of Auditing", American Accounting Association, Monograph No. (6) Sarasota1961.
7. Porter,Bernda." An Empirical Study of Audit Expection-Perormance Gap " , Accounting business Research , Vol.24, No.931993. pp. 49-68
8. Renshall, J.M, changing perceptions Behind the Corporate Report, Accounting Organizations and society, Vol. 2, No. 11976, pp. 105 – 106.
9. Strowser,H,Robert,The New Auditors Report : Will It Close the Expectations Gap in Communication , CPA Journal,1990.
10. Taylor,Donald H.&Glezen,G. Willim." Auditing An Assertions Approach" , John Wiley & Sons,Ins,New York 1997.
11. Williamson, Q. E, The Mechanism of Governance, Oxford University press, 1999.
www.theiia.org
12. Hopkins M., "Corporate Social responsibility word, News iten, (WWW.mhc international Combipicture. btm). July 2000.
13. Goodwin J., and Seow J. L., "The Influence of Corporate Governance Mechanisms on the Quality of Financial Reporting and Auditing: Perceptions of Auditor's and Directors in Singapore", Accounting and Finance, 42, 2002, pp: 195-223.

Internet :

1. (SOCPA) info@socpa.org.sa.2004
2. (WWW.Ifac.com) (2001-2003,134 IFAC)
3. <http://www.jps-dir.com/default.asp>
4. - <http://www.acc4arab.com/acc/sendmessage.php> -
5. http://www.jps-dir.com/forum/forum_posts.asp?TID=4522
6. (http://egyptmoney.blogspot.com/2007/12/blog-post_1272.html)
10. Center for) -2004 .10
(www.cipe-egypt.org)(International Private Enterprise