

بِسْمِ اللَّهِ الرَّحْمَنِ الرَّحِيمِ

عنوان البحث:-

"مجالات مساهمة المراجع الداخلي والمراجع الخارجي في تحسين القرارات المالية لمجلس الإدارة وفقاً لقواعد حوكمة الشركات والمؤسسات العاملة في قطاع غزة"

"Contribution Fields of Internal Auditors and External Auditors in the Improvement of Financial Decisions for Management According To Corporate Governance Rules"
{Analytical Study}

إعداد الباحث

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أستاذ مراجعة الحسابات المشارك
كلية التجارة - قسم المحاسبة
الجامعة الإسلامية في غزة
زميل المجمع العربي للمحاسبين القانونيين "ASCA"

ملخص البحث:-

(264)

(396)

.(%66.67)

"Abstract"

This study aims at identifying the contribution fields of Internal Auditors and External Auditors in the improvement of financial decisions for Management according to corporate governance rules in Gaza Province.

To achieve this objective, a questionnaire has been developed, consisted from three parts addressed to Internal Auditors, External Auditors and the Members of the Management's council in these companies.

The distributed questionnaires were (396), and (264) were replied which represent (66.67%)

The results of the study show that there are a positive relationship among management Council, Internal Auditors, and External Auditors in performing their responsibilities according to Corporate Governance Rules and the improving of the financial decisions issued by the council-other result of the study shows that there are no audit committees at the Corporations in the Arab States upto now.

The study suggested a number of recommendations which may improve the financial decisions of Management, such as establishing the Audit Committee and the appointment of high qualified Internal and External Auditors to participate in the improvement of financial decisions quality issued by Management
Keywords: Internal Auditor, External Auditor, Management Council, Corporate Governance Rules.

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(2003)

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(1998 IFAC

(Defliese, "et.al.", 1990) .

(Knapp ,1987) (Simunic 1984)

(SEC)

.(Blue Ribbon Committee, 1999) .

(Mautz ,"et. Al.", (Verschoor , 1989) (Apostolou and Strawser, 1990)
.1984)

مشكلة البحث:-

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أهمية البحث:-

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أهداف البحث:-

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فرضيات البحث:-

الفرضية الأولى:-
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الفرضية الثانية:-
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الفرضية الثالثة:-
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الدراسات السابقة:-

أ) الدراسات السابقة العربية:-

-1 () (1994) -: " :-

-2 () (1994) -: " :-

(10)

(48)

-:

-3 () (1997) -: " :-

-4 () (1999) -: " :-

" -: (2002) -5
"

ب) الدراسات السابقة الأجنبية:-

" -: (Brown , 1983) -6

(120)

(48)

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" -: (Schneider ,1984) -7

(SAS-9)

(16)

" -: (Faster, 1986) -8
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" -: (Treadway Committee, 1987) -9
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(Committee on the Financial Aspects Of Corporate -10
" -: Governance, 1992)
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" -: (Allegrini and D'onza, 2003) -11
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" -: (Kevin, 2003) -12

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" -: (Rezaee ,z.,"et. al. ", 2003) -13

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منهجية البحث:-

(SPSS)

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أولاً: الدراسة النظرية وتشمل على ما يلي:-
1- مجلس الإدارة:-

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2- المراجع الداخلي:-

(Simmons, M.R. 2004) .

واجبات المراجع الداخلي:-

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(Marcella , 1995) , (Petrvik, 1997) .

3- المراجع الخارجي:-

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(Rittenberg and Schwieger, 2003) , (Boynton,
et.al.2006) (Arens, A. "et. Al.", 2006)

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**4- العلاقة بين المراجع الداخلي والمراجع الخارجي ومدى مساهمتها في تحسين القرارات
المالية الصادرة عن المنشأة الاقتصادية:-**

(Schneider, A., 1985) -:

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ثانياً - الدراسة الميدانية :-
منهج الدراسة

(Questionnaire)
SPSS

(Statistical Package for Social Science)

مجتمع وعينة الدراسة:

(1)

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%31.85	84	129	
%38.64	102	160	
%29.54	78	107	
%100	264	396	

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.2005

أداة الدراسة:

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صدق وثبات الاستبيان :

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صدق الاستبيان :



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(1)

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(2)

أولاً: صدق الاتساق الداخلي

30

(2)

قياس ثبات فقرات الاستبانة

• طريقة التجزئة النصفية :

(4)

$$\frac{2r}{r+1} =$$

(4)

0.000	0.9343	0.8767	20	
0.000	0.8839	0.7920	7	
0.000	0.7855	0.6468	8	الثالث

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(5)

(5)

0.9506	20	
0.8983	7	
0.8371	8	

المعالجات الإحصائية:

SPSS

- 1
 - 2
 - 3
 - 4
 - 5
- (One Sample T Test) t
- (1- Sample K-S)

اختبار التوزيع الطبيعي (اختبار كولمجروف - سمرنوف) (One Sample K-S)

(6)

0.05

Z

Z

(sig. \geq 0.05)

(6)

	z	
0.279	0.991	
0.083	1.261	
0.267	1.003	

اختبار فرضيات الدراسة

t

) t

(% 60

0.05

) t

(% 60

0.05

.0.05

0.05

الفرضية الأولى:

(One Sample T test)

T

: (7)

(12 6 5)

1.98-

t 0.05

1.98

t

t 0.05

(83)

):

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1.96 **4.25** **76.23** t % **84.9**
0.05 **0.000**
0.05

(7)

t

	t		(5)	%	%	%	%	%	
0.00	24.06	93.1	4.65	0.0	0.0	8.3	17.9	73.8	1
0.00	31.69	95.7	4.79	0.0	0.0	4.8	11.9	83.3	2
0.00	26.93	89.5	4.48	0.0	0.0	0.0	52.4	47.6	3
0.00	25.66	93.1	4.65	0.0	0.0	6.0	22.6	71.4	4
0.00	5.68-	53.6	2.68	2.4	27.4	70.2	0.0	0.0	5
0.00	7.47-	48.1	2.40	13.1	34.5	51.2	1.2	0.0	6
0.00	52.92	97.6	4.88	0.0	0.0	0.0	11.9	88.1	7
0.00	25.78	86.4	4.32	0.0	0.0	0.0	67.9	32.1	8

	t		(5)	%	%	%	%	%		
0.00	22.90	88.1	4.40	0.0	0.0	3.6	52.4	44.0	9	
0.00	26.58	89.0	4.45	0.0	0.0	0.0	54.8	54.2	10	
0.00	34.71	96.2	4.81	0.0	0.0	3.6	11.9	84.5	11	
0.00	4.84-	51.4	2.57	14.3	20.2	59.5	6.0	0.0	12	
0.00	18.29	91.2	4.56	0.0	2.4	10.7	15.5	71.4	13	
0.00	29.61	91.9	4.60	0.0	0.0	0.0	40.5	59.5	14	
0.00	22.59	84.3	4.21	0.0	0.0	3.6	71.4	25.0	15	
0.00	26.75	89.3	4.46	0.0	0.0	0.0	53.6	46.4	16	
0.00	21.32	89.3	4.46	0.0	0.0	7.1	39.3	53.6	17	
0.00	20.93	90.5	4.52	0.0	2.4	2.4	35.7	59.5	18	
0.00	29.98	92.1	4.61	0.0	0.0	0.0	39.3	60.7	19	
0.00	21.33	88.1	4.40	0.0	0.0	6.0	47.6	46.4	20	
0.00	76.23	84.9	4.25							

1.98

83

0.05

t

0.05

الفرضية الثانية :

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(One Sample T test)

T

: (8)

1.96

t

t

0.05

(101)

1.98 **4.53** **59.71** **t** **% 90.6**
0.05 **0.000**
0.05

(8)

t

	t		(5)	%	%	%	%	%	
0.00	32.91	94.5	4.73	0.0	0.0	3.9	19.6	76.5	1
0.00	27.70	90.6	4.53	0.0	0.0	2.9	41.2	55.9	2
0.00	23.36	87.6	4.38	0.0	0.0	5.9	50.0	44.1	3
0.00	28.74	88.0	4.40	0.0	0.0	0.0	59.8	40.2	4
0.00	27.36	93.9	4.70	0.0	2.0	2.9	18.6	79.5	5
0.00	23.37	91.0	4.55	0.0	2.0	3.9	31.4	62.7	6
0.00	21.54	88.4	4.42	0.0	2.0	3.9	44.1	50.0	7
0.00	59.71	90.6	4.53						

1.98

101

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t

0.05

الفرضية الثالثة :

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(One Sample T test)

T

: (9)

2.0

t

t

0.05
(77)

4.43

2.0

25.49
0.05

t
0.000
0.05

% 88.75

(9)

t

	t		(5)	%	%	%	%	%	
0.00	28.74	92.1	4.60	0.0	0.0	0.0	39.7	60.3	1

	t		(s)	%	%	%	%	%		
0.00	16.09	87.7	4.38	0.0	2.6	9.0	35.9	52.6	2	
0.00	14.84	86.2	4.31	0.0	5.1	3.8	46.2	44.9	3	
0.00	15.26	86.4	4.32	0.0	3.8	6.4	43.6	46.2	4	
0.00	18.19	89.5	4.47	0.0	2.6	5.1	34.6	57.7	5	
0.00	14.23	88.7	4.44	1.3	6.4	0.0	32.1	60.3	6	
0.00	21.71	91.3	4.56	1.3	0.0	0.0	38.5	60.3	7	
0.00	20.47	88.5	4.42	0.0	0.0	6.4	44.9	48.7	8	
0.00	25.49	88.75	4.4375							

2.0

77

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t

النتائج والتوصيات:-

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الملاحق

حفظه الله
حفظها الله

الأخ الأستاذ/
الأخت الأستاذة/

السلام عليكم ورحمة الله وبركاته:

:"مجالات مساهمة المراجع الداخلي والمراجع الخارجي في تحسين القرارات المالية للإدارة وفقاً لقواعد
حوكمة الشركات المساهمة"
دراسة تحليلية وتطبيقية

وتفضلوا بقبول فائق الاحترام والتقدير،،،

الباحث

الدكتور / يوسف محمود جربوع

أستاذ مراجعة الحسابات المشارك

كلية التجارة – قسم المحاسبة

الجامعة الإسلامية في غزة

فلسطين

زميل المجمع العربي للمحاسبين القانونيين

"استبانة"

"حول مجالات مساهمة المراجع الداخلي والمراجع الخارجي ولجنة المراجعة في تحسين
القرارات المالية للإدارة وفقا لقواعد حوكمة الشركات المساهمة"

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