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THE IMPORTANCE OF STUDYING AND ANALYZING THE FACTORS AFFECTING THE QUALITY OF THE INTERNAL CONTROL SYSTEM IN ENHANCING THE TASKS AND DUTIES OF THE EXTERNAL AUDITOR

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Abstract
The importance of the study stems from the problem posed by researchers as a result of the increase in accounting scandals in recent times. Internal control has received great attention as an effective contributor to corporate governance and financial reports. Therefore, the problem of the study is what are the factors affecting in raising the efficiency and effectiveness of the internal control unit, which has its role The significant enhancement of the functions and duties of the external auditor. The main objective of the study is to know the factors affecting the effectiveness of internal control systems and their role in enhancing the tasks and duties of the external auditor, and to identify the most significant obstacles that limit the effectiveness of internal control systems. The most important conclusions were the presence of rapid and large-growth developments in the business environment that cause complications in economic activities, as they need to increase the efficiency and capacity of the external auditor to control the supervisory aspects and enhance the requirements of financial reporting standards. All standard deviations were very acceptable and within the range, indicating the decline in the dispersion of the data. As for the most important recommendations of the study, the researchers recommended that the authorities responsible for the internal control systems should pay the necessary attention by focusing on the essential administrative and financial components affecting the effectiveness of the internal control systems and their good application to ensure the quality and strength of the internal control systems and their achievement of the objectives assigned to them.

Keywords: Internal control system, external audit, components of the internal control system.

Introduction

Internal control is of great importance in economic units as it is the first line of defense to protect funds, ensure optimal use and provide the best services to stakeholders, and as it is an effective tool in developing policies and increasing productive efficiency. Internal control is of high quality and, at the same time, affects the strengthening of the duties of the external auditor. Therefore, there is a direct process between these variables. The a need to study and analyze the factors of internal control in order to establish the rules of organized institutional work, enhance the principle of transparency and accountability, enhance users' confidence in its performance, and give a image Clear about the correctness of financial and administrative reports and data, and confirming the extent of compliance with laws, financial and administrative regulations and legislation that govern their performance, and this in turn leads to maintaining funds and ensuring their proper management and use, and supporting the decision-making process, planning, performance evaluation, and optimal investment of resources.

The first axis / theoretical framework of the study:

First - the internal control system:

1-1 The internal control system in terms of concept and meaning.

Many international and foreign professional organizations dealt with the definition of the internal control system. At the beginning of the internal control applications, it focused on cash control and then expanded to controlling other assets, as it was defined in 1936 by the American Institute of Certified Public Accountants (AICPA) as a set of procedures and methods used in the unit. To maintain cash and other assets, discover errors and ensure the accuracy of records. (Al-Alusi, 2003: 214).

In the same context, the International Standard for the Practice of Auditing and Assurance and the rules and ethics of the profession No. (400) issued by the International Federation of Accountants (IFAC) defined it as "all the policies and procedures adopted by the institution to help it as much as possible to reach its objectives while ensuring an organized management and high work efficiency in addition to adherence to policies to protect Assets, fraud prevention, detecting errors, testing the accuracy and completeness of accounting records, and preparing reliable financial information in a timely manner (Al-Matarna, 2009: 207).

Within the framework of the internal control system, the internal control system was defined as: "a set of organizational plans, procedures, means, regulations and interpretations to organize work and take place in the planned manner" (Arns, Beasley, Elder, 2012) .

1-2 The importance of the internal control system:

Control is one of the main functions of management and through which economic goals and plans can be achieved, as it is no less important than planning (Arens and Lubeck, 378:2005). The report of the Audit Procedures Committee of the American Institute of Certified Public Accountants indicates that the growing interest in internal control is due to the following factors: (Abd Rabbo, 2009, 15).

1- The increasing scope and size of organizations, which led to the complexity and complexity of their organizational structures, and in order for operations to be effectively

monitored, management should rely on many reports and analyses in which a high degree of confidence is available.

2-The administration bears the primary responsibility for maintaining the organization's assets, preventing errors, and detecting embezzlement. Therefore, maintaining an efficient system of internal control is indispensable, and the administration relies on it to fulfill this responsibility.

3-From a practical point of view, it is not possible for the external auditor to conduct a detailed audit of most organizations within reasonable economic fees, and to rely on a test audit, rather than a comprehensive audit, and therefore it was necessary from the outset when dealing with operations to have the proper controls provided by the internal control system.

1-3 Objectives of the internal control system.

In general, the internal control system seeks to achieve the following objectives (Noureddine, 2015: 49):

1-Protecting the assets of the facility from any manipulation, embezzlement or misuse.

2-Ensuring the accounting accuracy of the data recorded in the books in order to determine the degree of reliance on it before making any decisions or drawing any future plans.

3-Maintaining the current level of performance, and detecting any deviations from this level.

4-Detection of any trends of sudden change in the workflow or in the level of performance, which is reflected on costs.

5-Monitoring the use of available resources.

6-Increasing the production efficiency of the facility.

7-Establishing a system of authorities and responsibilities and defining the competencies, as well as the proper selection of individuals for the jobs they occupy.

8-Determining the executive procedures, regulations and instructions in a way that ensures the flow of work.

1-4 components of internal control :

Internal control in accordance with the COSO framework includes five components that are designed and implemented by management to provide reasonable assurance that the control objectives are being achieved. These components are:

1-Control environment: The control environment means all the policies and actions that reflect the management’s orientations regarding the internal control in the organization. They also have a fundamental impact on the way in which activities are managed and risks are assessed. They are also affected by the culture and history of the organization, and affect the awareness and behavior of employees(. J. Hall , 2011 : 236)

2-Risk assessment: The assessment of the risk of the financial report represents the management’s definition and analysis of the risks related to preparing the financial statements in accordance with the generally accepted accounting principles, and the matter is not limited to the financial statements only and the risks associated with them, but goes beyond that to all activities, as it is assumed that operations are identified Market risk, credit risk, technology risk, law breaker risk and catastrophe risk. (Arrena , et .. al .,2005 :277)

3-Control activities: they are the policies and activities that help in ensuring that the management's instructions are implemented. They help to ensure that the necessary actions are taken to face the risks related to achieving the objectives of the facility.

4-Information and communication: are the methods used to define, compile, classify, record, and report on the financial operations of the unit and maintain responsibility for the associated assets (Al-Johar et al., 2017: 84.(

5-Monitoring: management's continuous assessment of the quality of the performance of oversight to determine whether the control is being implemented in accordance with the design for it, or whether there is a need to amend the internal control (Shipah, 2015: 210).

1-5 Types of internal control .

The types of internal control can be identified as follows (Al-Thneibat, 2015: 179) :

1- Accounting internal control: This control aims to ensure the accuracy and correctness of the accounting data, and among the procedures that the administration can put in place to achieve the accounting control are:

* Achieving responsibilities and separating the conflicting functions in the financial department so that no one is allowed to carry out a single operation from its beginning to its end.

*Using the double-entry method.

*Preparing periodic audit balances.

2-Administrative internal control: Administrative internal control aims to achieve productive efficiency and encourage adherence to administrative policies. Among the procedures set by the administration to achieve administrative control (Sawad, 2009: 95):

*Planning budgets.

* Standard costs.

*Periodic reports.

*Training programs for employees.

3-Internal control: It is the organizational plan that seeks to enhance the efficiency in protecting the property of the economic unit from embezzlement or loss, as well as controlling the activities, programs and operations within the unit automatically and continuously. An employee reviews the work of the person before him, which leads to the proper progress of work and the elimination of fraud cases. Internal control is considered part of the ongoing routine operations and provides automatic evidence for the auditor. It considers the mechanical or automated part of the internal control activity in its broad sense. (Al-Tanbour, 2020: 33).

2- External Audit

2-1 The concept of external audit

Before addressing the concept of the quality of the performance of the external auditor, it is necessary to define that profession, as the external audit is defined as an organized and systematic process of collecting and evaluating evidence that belongs to the customer, regarding the results of financial events and behaviors, to determine the compliance of these

data with the specified standards and communicate the results to the users of the financial statements, stakeholders in the project .

Through the above definition, we can note the most important features of external audit, which include an organized process, that gathering and evaluating evidence is the essence of the audit process, and that the field of audit is the user's claims as shown by the financial statements, regarding the results of financial events and actions, where measurement standards are required in order to enable the external accountant to comply Or matching these data with it, and finally the audit process must end by communicating the results to the stakeholders (Ali, Shehata, 2013: 6, 5).

The external audit is also defined as the examination carried out by a party outside the institution for the purpose of conducting an audit of the financial statements and records, and assessing the internal control system in order to express an impartial technical opinion about the validity and truthfulness of the accounting information, by giving it credibility until it obtains acceptance and satisfaction among the users of financial information from External parties represented by shareholders, investors, banks (Haddad, 2016: 6).

2-2 external auditor.

After addressing the concept of the external audit process, it is necessary to refer to the person who practices the profession, who is known as the external auditor, which is a specific type of accountant whose work is focused on examining and auditing the financial statements of economic units, to determine the extent to which this information agrees with the generally accepted principles and guidelines that govern their preparation and presentation. (Thomas and Henke, 1989: 25).

As for the Arab Society of Certified Accountants, the external auditor is defined as that natural or legal person who practices the auditing profession and enjoys the capacity, independence, quality of competence and high mental faculty, who collects measurable evidence for the purpose of preparing a report on the degree of consistency between this information and the legislated or established standards that do not go beyond Its framework and writing (Al-Samarrai, 2006: pg. 201).

2-3 Duties and Duties of the External Auditor (Al- shohna, 2015: 81).

1-Adherence to the auditing and accounting standards approved for the profession and the rules of professional conduct.

2-Maintaining the confidentiality of the information he becomes acquainted with by virtue of his practice of the profession.

3-Plan and perform audit procedures to obtain reasonable assurance about whether the financial statements are free from material misstatement.

4-Inclusion of audit and examination procedures.

5-Examining the financial and internal control systems of the entity subject to the audit and ensuring their adequacy for the proper functioning of the work in order to determine the nature and extent of the audit procedures.

6-Examine the decisions of the Board of Directors, the minutes and instructions issued by it, and any necessary data that can be obtained.

7-Ensure that the accounts are organized in a fundamental manner and that the financial statements are in agreement with them, including the computer systems used.

3 The quality of internal control and its role in enhancing external audits

An effective internal control system depends on a number of basic components that are linked to each other. There are components related to the accounting aspect and the other represented by the audit aspect. Therefore, in the event of any deficiencies in them, this may result in limiting the effectiveness of that control.

3-1 The components of the internal control system related to the accounting aspect

The components of the internal control system that are concerned with the accounting aspect are represented in the following (Al-Jabri, 2014, 31-32):

1-Accounting guide: The accounting guide includes the processes for classifying accounts in line with the nature of the establishment and the type of accounting system used in terms of objectives.

2-Documentary cycle: The existence of a documentary cycle with a high degree of efficiency is one of the basics to reach a good system of internal control as it is the main source of registration and evidence.

3-The book group: The book group is prepared according to the nature of the facility and the characteristics of its activities, especially the general journal and the associated auxiliary diaries.

4-Electronic and automated means used: The automated means used within the accounting system elements within the facility are considered among the important elements in controlling and completing work.

5-Actual inventory of assets: Most of the assets owned by the facility are characterized by physical presence, and therefore the actual inventory process can be carried out for these assets, such as cash in the possession of the facility.

6-Planning budgets: the oversight role is to make a comparison between the planned goals and the actual results, and to explain the reasons for deviations to try to avoid them.

3-2 The elements of internal control that pertain to external audits

1- Efficient organizational structure: The existence of an efficient organizational structure is the starting point for an effective control system as it defines responsibilities accurately, and the organizational structure varies from one facility to another according to the size of the facility, the breadth of its business and the nature of its activity. In order for the organizational structure to be efficient, it is necessary to take into account the sequence of competencies in each department for the responsibilities that fall upon it, which facilitates the existence of a strong and effective internal control system (Al-Mutarna, 2013: 207).

2-A sound accounting system: the accounting system must include a set of procedures followed by the facility in order to maintain accounting records through which it directs, records and classifies its operations and prepares reports on them.

3-Detailed work procedures and audit evidence: it means the availability of a program that includes all the detailed procedures that must be implemented for each documentary cycle

and the identification of the party responsible for implementing those procedures (Jeraisat, 2022, 390).

4-The presence of a group of sufficiently qualified workers: One of the most important components of an effective internal control system is the good selection of competencies that commensurate with the burdens of responsibilities and authorities delegated to them.

5- Performance control: The existence of standards for institutional performance through which to ascertain the extent of commitment to the planned performance levels and to address deviations from these levels reflects the existence of an effective control environment.

6- Means used: It means the use of all computerized means in the financial and administrative aspects to ensure accuracy and provide controls to protect public money from any manipulation and embezzlement (Ghunaimat, Siam, 2011: 630).

The second axis / the practical side

The statistical methods used, an introduction to the research community, and a description of the selected sample.

After the research dealt in some detail with the theoretical concept in the detectives, the current topic was devoted to analyzing the answers of the sample members taken from (33) persons specialized in accounting and auditing matters of both sexes and with four levels of scientific certificates (Bachelor, Chartered Accountant, Master, Ph.D.), ages and service functional. The following is the method of statistical analysis, the tools used, and the analysis of the answers of the sample members, where the (SPSS 26) program was used to analyze the data, and for graphs, (Excel) was used for the purpose of clarifying the data contained in the respondents' answers.

First: the statistical measures used

1-standard deviation (S) : It is the square root of the variance to measure the dispersion of the respondents' answers .

2-Five-point Likert Scale: It is a method for measuring behaviors and preferences and used in psychological tests, devised by psychologist (Rensis Likert) . It is used in questionnaires, especially in the field of statistics. The scale depends on responses indicating the degree of approval or opposition to a formula. The following table shows the method of interpreting the arithmetic mean values according to the five-point Likert scale.

Table (1): How to Interpret Arithmetic Mean Values

Theoretical average	Interpretation	Arithmetic Average	weight	The opinion
3	very high	5-4,20	5	**totally agree**
	High	4,19-3,40	4	**Agree**
	around the middle	2,60 -3,39	3	**Neutral**
	Low	1,80 -2,59	2	**Disagree**
	Very low	1-1,79	1	**Strongly Disagree**

3-Cronbach's Alpha Test: Credibility and reliability are among the most important topics of interest to researchers in terms of their great impact on the importance of the research results and its ability to generalize the results. The credibility and stability are related to the tools used in the research, their ability to measure what is to be measured, and the accuracy of the readings taken from those tools.

4-Test (t) (t - Test): The (t) test is used for the purpose of testing the hypothesis that claims that there is no statistically significant relationship at the level (0.05).

5-Normality Test: The normal distribution is of great importance for recognizing the nature of the data, and helps in making the decision to determine the appropriate type of statistical analysis.

6-Correlation & Linear Regression: The simple linear correlation will be used to measure the strength of the relationship between the axes, and linear regression will be used to find out the equation of the regression line and model parameters, the analysis of variance table and the coefficient of determination.

7-Factor Analysis: Factor analysis is one of the statistical methods that aim to explain the correlation coefficients that have statistical significance between the variables.

8-Multiple response set: This analysis is used in the questionnaire for the purpose of knowing the limits of the Likert scale and what are the options obtained by the questions of the questionnaire .

Second: Analyzing the questionnaire data

The research community, as we mentioned, consists of (33) respondents who specialize in accounting and auditing sciences, and we include below an analysis of the personal data of the researched sample:

A : gender

Table (2): Gender

Gender				
		Value	Count	Percent
Standard Attributes	Position	2		
	Label	<none>		
	Type	Numeric		
	Format	F8.2		
	Measurement	Nominal		
	Role	Input		
Valid Values	1.00	ذكر	23	69.7%
	2.00	انثى	10	30.3%

The number of males was (23) people, at a rate of (69.7%), and the number of females was (10) with a percentage of (30.3%), or one third of the sample.

B: Qualification

Table (3): Academic Qualification

Academic Qualification				
		Value	Count	Percent
Standard Attributes	Position	1		
	Label	<none>		
	Type	Numeric		
	Format	F8.2		
	Measurement	Nominal		
	Role	Input		
Valid Values	1.00	بكلوريوس	4	12.1%
	2.00	محاسب قانوني	1	3.0%
	3.00	ماجستير	24	72.7%
	4.00	دكتوراه	4	12.1%

The sample was divided into four levels of academic qualification, the first part was for holders of a bachelor's degree with a number of (4) and a percentage of (12.1%), the second level of a certified accountant qualification and there was only one certified public accountant, and the third level was for holders of a master's degree with a number of (24), and a percentage of (72.7%). , which is a very high percentage, about three quarters of the sample surveyed, and this has increased the credibility of the questionnaire, and the last level of PhD holders is (4) and a percentage (12.1%).

C: Years of Experience

Table (4): Years of Experience

Years of Experience				
		Value	Count	Percent
Standard Attributes	Position	3		
	Label	<none>		
	Type	Numeric		
	Format	F8.2		
	Measurement	Nominal		
	Role	Input		
Valid Values	1.00	<5	19	57.6%
	2.00	5-10	9	27.3%
	3.00	10-15	0	0.0%
	4.00	>15	5	15.2%

For the largest percentage (57.6%) it belonged to people who had experience less than five years, which is more than half of the sample surveyed, followed by experience (5-10) years with a number of (9) and a percentage (27.3%), and finally it was for people who had

experience More than (15) years, number (5) and percentage (15.2%), and the experience limit (10-15) years did not have any of the respondents.

Third: Analyzing the respondents' answers according to the research variables.

The first variable: The internal control system contributes to achieving a number of objectives.

This axis consists of ten questions, and below is the statistical analysis of the first variable.

1- Cronbach's alpha scale to measure the validity and reliability of the resolution:

The results of the Alpha Cronbach measure of validity and reliability of the questionnaire showed that the value of the validity of the questionnaire was (0.888), where the honesty is the positive square root of the Cronbach's Alpha coefficient of (0.788), which was higher than (0.7), which is the minimum limit for acceptance of the test according to the table below.

Table (5): Cronbach's alpha scale for the validity and reliability of the questionnaire

Reliability Statistics		
Cronbach's Alpha	Cronbach's Alpha Based on Standardized Items	N of Items
.788	.888	10

2_ The normal distribution test for the resolution:

The normal distribution is of great importance for recognizing the nature of the data, and helps in making the decision to determine the appropriate type of statistical analysis. Among the results of the tables of significance are the data in Table (6) below for the Skewness and Kurtosis scales, whose values should range between (+ -1.96), it is clear that the data follow a normal distribution and can be used in conducting statistical analysis .

Table (6): The results of the normal distribution test, the values of the weighted arithmetic means, the standard deviations according to the questionnaire questions for the first axis.

Descriptive Statistics							
	N	Mean	Std. Deviation	Skewness		Kurtosis	
	Statistic	Statistic	Statistic	Statistic	Std. Error	Statistic	Std. Error
Providing the necessary protection for the monetary and non-monetary properties of the economic unit from embezzlement, manipulation and misuse.	33	4.5758	.56071	-.882	.409	-.201	.798
Optimum use of available resources in an economical and efficient manner, away from extravagance and waste.	33	4.3636	.54876	-.820	.409	-.841	.798
Ensure the accounting accuracy of the accounting data recorded in the books in order to determine the degree of reliance on it before making any decisions or drawing future plans.	33	4.2121	.64988	-.932	.409	-.575	.798
Raising the rates of operational efficiency and productivity of all operations carried out by the economic unit.	33	4.1818	.63514	-.940	.409	3.338	.798

Ensuring the efficient application of the accounting and administrative system and providing accurate financial and administrative data to internal and external bodies.	33	4.2121	.78093	-.820	.409	.510	.798
Reducing the chances of fraud, fraud, manipulation and embezzlement.	33	4.4848	.56575	-.489	.409	-.769	.798
Estimating and evaluating the extent to which the pre-planned goals set by the management of the economic unit have been achieved.	33	4.0303	.76994	-.490	.409	.099	.798
Providing real tools for accountability and issue in order to achieve transparency.	33	4.1515	.75503	-.727	.409	.661	.798
Establishing a system of authorities and responsibilities and defining the competencies, as well as the proper selection of individuals for the jobs they occupy.	33	4.0909	.97991	-1.040	.409	.302	.798
Ensuring adherence to and adherence to the laws, regulations, and administrative policies established and enforced in the economic environment.	33	4.1515	.66714	-.850	.409	2.334	.798
Valid N (listwise)	33						

3.Arithmetic means, standard deviations, t-test values, and relative weight for each question:

The following table represents the statistical criteria extracted from the respondents' answers to the ten questionnaire questions for the first axis according to the outputs of the statistical program (SPSS).

Table (7): The number and percentage of multiple options

$Ali Frequencies				
		Responses		
		N	Percent	Percent of Cases
$Ali[a]	disagree	9	2.7%	27.3%
	neutral	26	7.9%	78.8%
	agree	170	51.5%	515.2%
	I totally agree	125	37.9%	378.8%
Total		330	100.0%	1000.0%
a. Group				

Table (7) shows the number of answers of the (33) respondents for each of the five choices and their proportions using the Multiple Choice Compilation (SPSS) method for the first axis, where the choice (agree) got (170) votes with a percentage of (51.5%), which is the highest choice It represents half of the choices, followed by (strongly agree) with (125) votes and (37.9%), followed by (neutral) with (26) votes and (7.9%), and then (I do not agree) with (9) votes and (2.7%) The choice (strongly disagree) did not get any votes.

4.t-test:

The following table (8) indicates that the t-test values for the questionnaire were very high and with a significance less than (0.001) for all questions of the first axis, and the test values according to the questionnaire questions were added to Table (7). This result supports the hypothesis.

Table (8): t-test values

One-Sample Test						
	Test Value = 0					
	t	df	Sig. (2-tailed)	Mean Difference	95% Confidence Interval of the Difference	
					Lower	Upper
Providing the necessary protection for the monetary and non-monetary properties of the economic unit from embezzlement, manipulation and misuse.	46.879	32	.000	4.57576	4.3769	4.7746
Optimum use of available resources in an economical and efficient manner, away from extravagance and waste.	45.680	32	.000	4.36364	4.1691	4.5582
Ensure the accounting accuracy of the accounting data recorded in the books in order to determine the degree of reliance on it before making any decisions or drawing future plans.	37.233	32	.000	4.21212	3.9817	4.4426
Raising the rates of operational efficiency and productivity of all operations carried out by the economic unit.	37.822	32	.000	4.18182	3.9566	4.4070
Ensuring the efficient application of the accounting and administrative system and providing accurate financial and administrative data to internal and external bodies.	30.985	32	.000	4.21212	3.9352	4.4890
Reducing the chances of fraud, fraud, manipulation and embezzlement.	45.538	32	.000	4.48485	4.2842	4.6855
Estimating and evaluating the extent to which the pre-planned goals set by the management of the economic unit have been achieved.	30.070	32	.000	4.03030	3.7573	4.3033
Providing real tools for accountability and issue in order to achieve transparency.	31.586	32	.000	4.15152	3.8838	4.4192
Establishing a system of authorities and responsibilities and defining the competencies, as well as the proper selection of individuals for the jobs they occupy.	23.982	32	.000	4.09091	3.7434	4.4384
Ensuring adherence to and adherence to the laws, regulations, and administrative policies established and enforced in the economic environment.	35.748	32	.000	4.15152	3.9150	4.3881

5.Factor analysis:

For the purpose of using confirmatory factor analysis, the following table represents the results of the KMO test, and we note that the value of (Kaiser-Meyer-Olkin) is (0.778), as the minimum value of that value is (0.50), which means that the measurement is excellent and it reaches the degree of significance to measure.

Table (9): (Kaiser-Meyer-Olkin) Scale to judge the adequacy of the sample and Bartlett test for questionnaire data for the first axis**.**

KMO and Bartlett's Test[a]		
Kaiser-Meyer-Olkin Measure of Sampling Adequacy.		.778
Bartlett's Test of Sphericity	Approx. Chi-Square	197.761
	Df	45
	Sig.	.000
a. Based on correlations		

The values of the latent root are considered a criterion for each component that it can detect from the variance. The higher the value of the latent root, the greater the variance that is explained or revealed by the specific factor. The following table represents the contributions of all the variables. The first two variables were greater than one integer from the potential root, and the cumulative ratio was (68.695), which is a good percentage. This clarifies the explanatory factors, which are the respondents' answers to the two questions: the first and the sixth, respectively, according to the importance of each question.

Table (10): The values of the total variance that are explained by the questionnaire

Total Variance Explained						
Component	Initial Eigenvalues			Extraction Sums of Squared Loadings		
	Total	% of Variance	Cumulative %	Total	% of Variance	Cumulative %
1	5.076	50.760	50.760	5.076	50.760	50.760
2	1.793	17.935	68.695	1.793	17.935	68.695
3	.931	9.308	78.004			
4	.591	5.910	83.913			
5	.482	4.818	88.732			
6	.342	3.418	92.149			
7	.300	2.998	95.147			
8	.238	2.381	97.529			
9	.160	1.600	99.128			
10	.087	.872	100.000			
Extraction Method: Principal Component Analysis.						

The second variable: Factors affecting the effectiveness of internal control systems: This variable consists of six questions, and below is the statistical analysis for the second variable.

1.Cronbach's alpha scale for reliability and validity of the resolution:

The results of the Cronbach's alpha measure of validity and reliability of the questionnaire showed that the validity value of the questionnaire was (0.858), where the validity is the positive square root of the Cronbach's alpha coefficient of (0.736), which was higher than (0.7), which is the minimum limit for acceptance of the test, according to the table below.

Table (12): Cronbach's alpha measure of validity and reliability of the questionnaire for the second axis.

Reliability Statistics		
Cronbach's Alpha	Cronbach's Alpha Based on Standardized Items	N of Items
.736	.858	6

2.The normal distribution test for the resolution:

Significant results The data in Table (12) below for the (Skewness) and (Kurtosis) scales, whose values should range between (∓ 1.96), indicate that the data follow a normal distribution and can be adopted in conducting a statistical analysis for the second axis

Table (12): The results of the normal distribution test, the values of the weighted arithmetic means, the standard deviations according to the questionnaire questions for the second axis.

Descriptive Statistics							
	N	Mean	Std. Deviation	Skewness		Kurtosis	
	Statistic	Statistic	Statistic	Statistic	Std. Error	Statistic	Std. Error
Does the organizational structure affect the effectiveness of internal control systems.	33	4.2727	.51676	.323	.409	-.373	.798
Do the components of the accounting system affect the effectiveness of internal control systems.	33	3.8788	.85723	-.707	.409	.287	.798
The impact of audit evidence and detailed work procedures on the effectiveness of internal control systems.	33	4.0909	.63066	-.862	.409	3.067	.798
Does the efficiency of employees affect the effectiveness of internal control systems.	33	4.4545	.61699	-.667	.409	-.427	.798
Does performance control affect the effectiveness of internal control systems.	33	4.2424	.50189	.439	.409	-.579	.798
Do computerized means at work affect the effectiveness of internal control systems?	33	4.1212	.69631	-.759	.409	1.566	.798
Valid N (listwise)	33						

4.Arithmetic means, standard deviations, t-test values, and relative weight for each question:

The following table represents the statistical criteria extracted from the respondents' answers to the six questionnaire questions for the second axis according to the outputs of the statistical program (SPSS).

Table (13): weighted arithmetic mean, standard deviation, relative weight, and degree of approval of the questionnaire for the second axis**.**

code	Variable	Arithmetic mean	standard deviation	relative weight	t	degree of approval
Q_{11}	Does the organizational structure affect the effectiveness of internal control systems.	4.27	.51676	0.85	47.49	**very high**
Q_{12}	Do the components of the accounting system affect the effectiveness of internal control systems.	3.87	.85723	0.77	25.99	**High**

Q_{13}	The impact of audit evidence and detailed work procedures on the effectiveness of internal control systems.	4.09	.63066	0.81	37.26	**High**
Q_{14}	Does the efficiency of employees affect the effectiveness of internal control systems.	4.45	.61699	0.89	41.47	**very high**
Q_{15}	Does performance control affect the effectiveness of internal control systems.	4.24	.50189	0.84	48.55	**very high**
Q_{16}	Do computerized means at work affect the effectiveness of internal control systems.	4.12	.69631	0.82	34.00	**High**
General Average		**4.17**	**0.6366**	**0.83**	**high**	**39.13**

Table (13) indicates that all respondents' answers were positive to all questions (>3), which is the basic measure of the weighted arithmetic mean. Fifteenth. And the other half of the answers to the remaining three questions were with high agreement, namely, the twelfth question, the thirteenth question, and the sixteenth question. The general average was in high agreement with an arithmetic mean (4.17) and a standard deviation (0.6366) and a relative weight (0.83).

From the above analysis, we find that the respondents' answers were in agreement with the research hypothesis for the second variable that there is an effect of the factors affecting the effectiveness of internal control systems in achieving the paragraphs mentioned in the questions of the second variable, and that all standard deviations were very acceptable and within the range, and this indicates the decline in the dispersion of data.

The following table (14) shows the number of answers of the (33) respondents for each of the five choices and their proportions using the Multiple Choice Compilation (SPSS) method for the second variable, where the choice (agree) got 120 votes at a rate of (60.6%), which is higher choice, followed by (strongly agree) with (59) votes and (29.8%), followed by (neutral) with (14) votes and (7.1%), and finally (disagree) with (5) votes and percentage (5.2%), and no The choice (strongly disagree) gets no vote.

Table (14): Number and percentage of multiple options

$Ali Frequencies				
		Responses		
		N	Percent	Percent of Cases
$Ali[a]	disagree	5	2.5%	15.2%
	Neutral	14	7.1%	42.4%
	Agree	120	60.6%	363.6%
	I totally agree	59	29.8%	178.8%
Total		198	100.0%	600.0%
a. Group				

4. t-test:

The following table (15) indicates that the t-test values for the questionnaire were very high and with a significance less than (0.001) for all the questions of the second axis, and the test values according to the questionnaire questions were added to Table (14).

Table (15): values of (t) test

One-Sample Test						
	Test Value = 0					
	t	Df	Sig. (2-tailed)	Mean Difference	95% Confidence Interval of the Difference	
					Lower	Upper
Does the organizational structure affect the effectiveness of internal control systems.	47.497	32	.000	4.27273	4.0895	4.4560
Do the components of the accounting system affect the effectiveness of internal control systems.	25.993	32	.000	3.87879	3.5748	4.1827
The impact of audit evidence and detailed work procedures on the effectiveness of internal control systems	37.264	32	.000	4.09091	3.8673	4.3145
Does the efficiency of employees affect the effectiveness of internal control systems?	41.474	32	.000	4.45455	4.2358	4.6733
Does performance control affect the effectiveness of internal control systems?	48.558	32	.000	4.24242	4.0645	4.4204
Do computerized means at work affect the effectiveness of internal control systems?	34.000	32	.000	4.12121	3.8743	4.3681

5.Factor analysis:

The following table represents the results of the measurement range verification (KMO) test, and we note that the value of (Kaiser-Meyer-Olkin) equals (0.563), as the minimum value of that value is (0.50), which means that the measurement is excellent and the degree of significance of the measurement.

Table (16): (Kaiser-Meyer-Olkin) Scale to judge the adequacy of the sample and Bartlett test of questionnaire data for the second axis.

KMO and Bartlett's Test		
Kaiser-Meyer-Olkin Measure of Sampling Adequacy.		.563
Bartlett's Test of Sphericity	Approx. Chi-Square	34.428
	Df	15
	Sig.	.003

The following table represents the contributions of all the variables, and whenever it is greater than one, the more accurate the variance is explained. It is clear from the table that the first three variables were greater than the correct one from the potential root, and the cumulative percentage was (74.775), which is a good percentage. This explains the three explanatory factors, which are the respondents' answers to the questions: the fourteenth, eleventh, and fifteenth, respectively, according to the importance of each question.

Table (17): Values of the Explained Total Variance for the Questionnaire

Total Variance Explained						
	Initial Eigenvalues			Extraction Sums of Squared Loadings		
Component	Total	% of Variance	Cumulative %	Total	% of Variance	Cumulative %
1	2.246	37.441	37.441	2.246	37.441	37.441
2	1.158	19.300	56.741	1.158	19.300	56.741
3	1.082	18.034	74.775	1.082	18.034	74.775
4	.750	12.494	87.269			
5	.399	6.655	93.924			
6	.365	6.076	100.000			
Extraction Method: Principal Component Analysis.						

The third variable: the tasks and duties of the external auditor.

This variable consists of ten questions, and below is the statistical analysis for the third variable.

1.Cronbach's alpha scale for reliability and validity of the resolution:

The results of the Alpha Cronbach measure of validity and reliability of the questionnaire showed that the value of the validity of the questionnaire was (0.886), where the validity is the positive square root of the Cronbach's Alpha coefficient of (0.784), which was higher than (0.7), which is the minimum limit for acceptance of the test according to the table below.

Table (18): Cronbach's alpha measure of validity and reliability of the questionnaire for the third variable.

Reliability Statistics		
Cronbach's Alpha	Cronbach's Alpha Based on Standardized Items	N of Items
.784	.886	10

2.The normal distribution test for the resolution:

Significant results The data contained in Table (19) below for the (Skewness) and (Kurtosis) scales, whose values should range between (∓ 1.96), it is clear that the data follow a normal distribution and can be adopted in conducting the statistical analysis of the third axis

Table (20): The results of the normal distribution test, the values of the weighted arithmetic means, the standard deviations according to the questionnaire questions for the third variable.

Descriptive Statistics							
	N	Mean	Std. Deviation	Skewness		Kurtosis	
	Statistic	Statistic	Statistic	Statistic	Std. Error	Statistic	Std. Error
The existence of an effective internal control system contributes to restricting the external auditor to the auditing and accounting standards approved for the profession and the rules of professional conduct.	33	4.0909	.87905	-1.066	.409	.971	.798
The existence of an effective internal control system enhances the ethics of the audit profession, which is one of the most important control standards that can reduce the problem of financial collapse and bankruptcy of major companies, and this has been proven by analyzing a series of financial scandals that shook the world.	33	4.2424	.66287	-.308	.409	-.659	.798
One of the most important factors for improving the quality of the performance of the external auditor is to adhere to the element of confidentiality in dealing with the information obtained by the auditor during the practice of the profession and to preserve the secrets of the parties whose accounts he audits and not to disclose them to any other party without an express authorization	33	4.2424	.79177	-2.082	.409	7.914	.798
An effective control system enables the auditor to plan and perform audit procedures to obtain reasonable assurance.	33	4.3030	.52944	.208	.409	-.589	.798
Inclusion of audit and examination procedures	33	4.3030	.63663	-1.123	.409	3.842	.798
Examining the financial and internal control systems of the entity subject to the audit and ensuring their adequacy for the proper functioning of the work in order to determine the nature and procedures of the audit	33	4.2121	.54530	.129	.409	.036	.798
One of the most important requirements for improving the quality of the performance of the external auditor is to express an opinion on the integrity of the internal control systems and the accounting systems applied by business organizations in a technical, strict and professional manner with the highest possible level of independence and not to be affected and subject to external pressures that can be exerted on him	33	4.1818	.58387	-.025	.409	-.089	.798
The external auditor works on continuous review of the decisions of the Board of Directors, the minutes and instructions issued by it, and any necessary data that can be obtained.	33	4.0909	.63066	-.066	.409	-.313	.798
The external auditor works to ensure that the accounts are properly organized and that the financial statements are in agreement with them, including the computer systems used.	33	4.0606	.74747	-.578	.409	.485	.798
One of the most important tools for building confidence and communicating with users of financial statements is the report of the external auditor as it represents the outputs of the audit process	33	4.2121	.81997	-1.871	.409	6.324	.798
Valid N (listwise)	33						

3.**Arithmetic means, standard deviations, t-test values, and relative weight for each question:**

The following table represents the statistical criteria extracted from the respondents' answers to the ten questionnaire questions for the third axis according to the outputs of the statistical program (SPSS).

Table (21): weighted arithmetic mean, standard deviation, relative weight, and degree of approval of the questionnaire for the third variable.

code	Variable	Arithmetic mean	standard deviation	relative weight	T	degree of approval
Q_{17}	The existence of an effective internal control system contributes to restricting the external auditor to the auditing and accounting standards approved for the profession and the rules of professional conduct.	4.09	.87905	0.81	26.73	**High**
Q_{18}	The existence of an effective internal control system enhances the ethics of the audit profession, which is one of the most important control standards that can reduce the problem of financial collapse and bankruptcy of major companies, and this has been proven by analyzing a series of financial scandals that shook the world	4.24	.66287	0.84	36.76	**very high**
Q_{19}	One of the most important factors for improving the quality of the performance of the external auditor is to adhere to the element of confidentiality in dealing with the information obtained by the auditor during the practice of the profession and to preserve the secrets of the parties whose accounts he audits and not to disclose them to any other party without an express authorization	4.24	.79177	0.84	30.78	**very high**
Q_{20}	An effective control system enables the auditor to plan and perform audit procedures to obtain reasonable assurance	4.30	.52944	0.86	46.68	
Q_{21}	Inclusion of audit and examination procedures	4.30	.63663	0.86	38.82	**very high**
Q_{22}	Examining the financial and internal control systems of the entity subject to the audit and ensuring their adequacy for the proper functioning of the work in order to determine the nature and procedures of the audit	4.21	.54530	0.84	44.37	**very high**
Q_{23}	One of the most important requirements for improving the quality of the performance of the external auditor is to express an opinion on the integrity of the internal control systems and the accounting systems applied by business organizations in a technical, strict and professional manner with the highest possible level of independence and not to be affected and subject to external pressures that can be exerted on him	4.18	.58387	0.83	41.14	**High**
Q_{24}	The external auditor works on continuous review of the decisions of the Board of Directors, the minutes and instructions issued by it, and any necessary data that can be obtained.	4.09	.63066	0.81	37.26	**High**
Q_{25}	The external auditor works to ensure that the accounts are properly organized and that the financial statements are in agreement with them, including the computer systems used.	4.06	.74747	0.81	31.20	**High**
Q_{26}	One of the most important tools for building confidence and communicating with users of financial statements is the report of the external auditor as it represents the outputs of the audit process	4.21	.81997	0.84	29.50	**very high**
General Average		4.19	0.682	0.83	high	36.32

Table (21) indicates that all the respondents' answers were positive to all questions (> 3), which is the basic measure of the weighted arithmetic mean, and the answers were divided into two halves, the first half of the answers of six questions that were with very high agreement are the answers to the eighteenth question, the nineteenth question, the question The twentieth, the twenty-first question, the twenty-second question, and the twenty-sixth question. And the other half answered the remaining four questions with high approval, namely, the seventh question, the twenty-third question, the twenty-fourth question, and the twenty-fifth question.

From the above analysis, we find that the respondents' answers were in agreement with the research hypothesis for the third variable that there is an impact of the internal control system on the tasks and duties of the external auditor, and that the overall average was in high agreement with an arithmetic mean (4.19) and a standard deviation (0.682) and a relative weight (0.83), as well as the All standard deviations were very acceptable and within the range, and this indicates the decline in the dispersion of the data.

The following table (22) shows the number of answers of the (33) respondents to each of the five choices and their proportions using the multiple choice aggregation method (SPSS), where the choice (agree) got (193) votes by (58.5%), which is the highest choice, followed by (strongly agree) with (105) votes and percentage (31.8%), followed by (neutral) with (25) votes and (7.6%), then (disagree) with (5) votes and percentage (1.5%), and the choice is (Strongly disagree) he got the lowest percentage (0.6%), which is almost non-existent.

Table (22): The number of multiple options and their proportions

$Ali Frequencies				
		Responses		
		N	Percent	Percent of Cases
$Ali[a]	لا اوافق بشدة	2	0.6%	6.1%
	لا اوافق	5	1.5%	15.2%
	محايد	25	7.6%	75.8%
	اوافق	193	58.5%	584.8%
	اوافق بشدة	105	31.8%	318.2%
Total		330	100.0%	1000.0%
a. Group				

4. t-test:

The following table (23) indicates that the t-test values for the questionnaire were very high and with significance less than (0.001) for all the questions of the first axis, and the test values according to the questionnaire questions were added to the table (21) .

Table (23): (t) test values

One-Sample Test						
	Test Value = 0					
	T	df	Sig. (2- tailed)	Mean Difference	95% Confidence Interval of the Difference	
					Lower	Upper
The existence of an effective internal control system contributes to restricting the external auditor to the auditing and accounting standards approved for the profession and the rules of professional conduct.	26.734	32	.000	4.09091	3.7792	4.4026
The existence of an effective internal control system enhances the ethics of the audit profession, which is one of the most important control standards that can reduce the problem of financial collapse and bankruptcy of major companies, and this has been proven by analyzing a series of financial scandals that shook the world.	36.766	32	.000	4.24242	4.0074	4.4775

One of the most important factors for improving the quality of the performance of the external auditor is to adhere to the element of confidentiality in dealing with the information obtained by the auditor during the practice of the profession and to preserve the secrets of the parties whose accounts he audits and not to disclose them to any other party without an express authorization	30.780	32	.000	4.24242	3.9617	4.5232
An effective control system enables the auditor to plan and perform audit procedures to obtain reasonable assurance.	46.689	32	.000	4.30303	4.1153	4.4908
Inclusion of audit and examination procedures	38.828	32	.000	4.30303	4.0773	4.5288
Examining the financial and internal control systems of the entity subject to the audit and ensuring their adequacy for the proper functioning of the work in order to determine the nature and procedures of the audit	44.374	32	.000	4.21212	4.0188	4.4055
One of the most important requirements for improving the quality of the performance of the external auditor is to express an opinion on the integrity of the internal control systems and the accounting systems applied by business organizations in a technical, strict and professional manner with the highest possible level of independence and not to be affected and subject to external pressures that can be exerted on him	41.144	32	.000	4.18182	3.9748	4.3889
The external auditor works on continuous review of the decisions of the Board of Directors, the minutes and instructions issued by it, and any necessary data that can be obtained.	37.264	32	.000	4.09091	3.8673	4.3145
The external auditor works to ensure that the accounts are properly organized and that the financial statements are in agreement with them, including the computer systems used.	31.207	32	.000	4.06061	3.7956	4.3256
One of the most important tools for building confidence and communicating with users of financial statements is the report of the external auditor as it represents the outputs of the audit process	29.509	32	.000	4.21212	3.9214	4.5029

5. Factor analysis:

For the purpose of using the confirmatory factor analysis, the following table represents the results of the measurement extent (KMO) test, and we note that the value of (Kaiser-Meyer-Olkin) is (0.624), as the minimum value of that value is (0.50) and this means that the measurement is excellent and the degree of significance to measure .

Table (24): (Kaiser-Meyer-Olkin) Scale to judge the adequacy of the sample and Bartlett test for the questionnaire data for the third variable.

KMO and Bartlett's Test		
Kaiser-Meyer-Olkin Measure of Sampling Adequacy.		.624
Bartlett's Test of Sphericity	Approx. Chi-Square	100.142
	Df	45
	Sig.	.000

The values of the latent root are considered a criterion for each component that it can detect from the variance. The higher the value of the latent root, the greater the variance that is

explained or revealed by the specific factor. The following table represents the contributions of all the variables. The four variables were greater than the correct one from the latent root of the questions (the twenty, twenty-first, eighteen, and nineteen), and the cumulative percentage was (73.413), which is a good percentage.

Table (25): Values of the Explanatory Total Variance for the Questionnaire

Total Variance Explained									
	Initial Eigenvalues			Extraction Sums of Squared Loadings			Rotation Sums of Squared Loadings		
Component	Total	% of Variance	Cumulative %	Total	% of Variance	Cumulative %	Total	% of Variance	Cumulative %
1	2.903	29.026	29.026	2.903	29.026	29.026	2.565	25.651	25.651
2	2.178	21.780	50.806	2.178	21.780	50.806	1.997	19.971	45.622
3	1.237	12.368	63.174	1.237	12.368	63.174	1.583	15.828	61.450
4	1.024	10.239	73.413	1.024	10.239	73.413	1.196	11.963	73.413
5	.826	8.258	81.671						
6	.590	5.904	87.575						
7	.444	4.437	92.012						
8	.373	3.731	95.743						
9	.267	2.670	98.413						
10	.159	1.587	100.000						
Extraction Method: Principal Component Analysis.									

Fourth: Correlation and Regression:

The following table represents the matrix of correlations between the three axes, and the highest correlation was between the first and second axes (0.811), which is a high correlation, followed by the first and third (0.739), which is considered a good correlation, and then the second and third (0.621), which is a medium correlation.

Table (26): Correlation Matrix

Correlations				
		Duties and Responsibilities of the External Auditor	The internal control system contributes to achieving a number of objectives	Factors affecting the effectiveness of internal control systems
Duties and Responsibilities of the External Auditor	Pearson Correlation	1	.811**	.739**
	Sig. (2-tailed)		.000	.000
	N	33	33	33
The internal control system contributes to achieving a number of objectives	Pearson Correlation	.811**	1	.621*
	Sig. (2-tailed)	.000		.018
	N	33	33	33
Factors affecting the effectiveness of internal control systems	Pearson Correlation	.739**	.621*	1
	Sig. (2-tailed)	.000	.018	
	N	33	33	33
**. Correlation is significant at the 0.01 level (2-tailed).				
*. Correlation is significant at the 0.05 level (2-tailed).				

Multiple regression will be analyzed by adopting the data of the third variable (the tasks and duties of the external auditor) as a dependent variable, and the first two axes (the internal control system contributes to achieving a set of goals) and the second (the factors affecting the effectiveness of the internal control systems), as independent variables. The following table represents the value of the correlation coefficient (0.886), which is a high correlation for the model, and the value of the coefficient of determination (0.785), which is explained by the independent variables of the total change in the dependent variable, which shows that (79%) of the data are explained and the remaining (21%) belong to the factors external. Also, the model has no autocorrelation according to the (Durbin-Watson) value of (1.965), as this value (> 1.3) is the criterion for the test.

Table (27): Statistical measures of the model

Model Summary[b]										
					Change Statistics					
Model	R	R Square	Adjusted R Square	Std. Error of the Estimate	R Square Change	F Change	df_1	df_2	Sig. F Change	Durbin-Watson
1	.886[a]	.785	.754	2.11537	.650	27.894	2	30	.000	1.965
a . Predictors: (Constant), the factors affecting the effectiveness of internal control systems. The internal control system contributes to achieving a number of goals										
b. Dependent Variable: Duties and Duties of the External Auditor										

The following table (28) represents the analysis of variance (ANOVA) table, in which the significant (0.000) test value (F) of (27,894) appears.

Table (28): Analysis of Variance Table

ANOVA[a]						
Model		Sum of Squares	df	Mean Square	F	Sig.
1	Regression	249.635	2	124.818	27.894	.000[b]
	Residual	134.244	30	4.475		
	Total	383.879	32			
a . Dependent Variable: Duties and Duties of the External Auditor						
b . Predictors: (Constant), the factors affecting the effectiveness of internal control systems. The internal control system contributes to achieving a number of goals						

The following table (29) shows the estimated treatment of the regression line, in which it appears that the value of the multiple regression coefficients for the independent variables were positive (0.378), (0.618), and they show what these two values add to the dependent variable when one unit is increased in each independent variable, a test value (t) for the parameters of the model that were significant for all parameters of the model, the multilinearity whose values were less than (3) for the independent variables, and this indicates that there is no multilinearity problem.

$$\hat{y} = 10.411 + 0.378\, x_1 + 0.618\, x_2$$

Table (29): Statistical measures of the model

Coefficients[a]								
Model		Unstandardized Coefficients		Standardized Coefficients	T	Sig.	Collinearity Statistics	
		B	Std. Error	Beta			Tolerance	VIF
1	(Constant)	10.411	4.370		2.383	.024		
	The internal control system contributes to achieving a number of objectives	.378	.083	.539	4.552	.000	.831	1.203
	Factors affecting the effectiveness of internal control systems	.618	.175	.418	3.530	.001	.831	1.203
a . Dependent Variable: Duties and Duties of the External Auditor								

Summary of the analysis of the results of the questionnaire:

1_ The Cronbach Alfa test confirmed the validity and reliability of the questionnaire, as its value was more than (0.7), and the questionnaire's paragraphs are very good for achieving stability and cohesion, for the three axes, according to the following table.

Table (30): Test values of validity and reliability of the questionnaire according to the axes

	Reliability Statistics		
	Cronbach's Alpha	Cronbach's Alpha Based on Standardized Items	N of Items
The first axis	.788	.888	10
The second axis	.736	.858	6
The third axis	.784	.886	10

2_The respondents' answers were distributed normally, through my tests (Skewness, Kurtosis), and for the three axes.

3_The respondents' answers to the three axes were in agreement with the highest percentage of the respondents' answers followed by (I strongly agree). The following table represents the number and percentages of respondents' choices according to the axes.

Table (31): The respondents' choices according to the axes

$Ali Frequencies							
		Responses					
		The first axis	Percent	**The second axis**	Percent	**The third axis**	Percent
$Ali[a]	Strongly Disagree					2	0.6%
	disagree	9	2.7%	5	2.5%	5	1.5%
	Neutral	26	7.9%	14	7.1%	25	7.6%
	Agree	170	51.5%	120	60.6%	193	58.5%
	I totally agree	125	37.9%	59	29.8%	105	31.8%
Total		330	100.0%	198	100.0%	330	100.0%
a. Group							

4_The standard deviations were weak values, and this is calculated in favor of the respondents' answers that the dispersion of answers was weak, and for the three axes.

5_The t-test values were very high and with a significance less than (0.001), for the three axes, and this significance supported the research hypothesis.

6_The factorial analysis of (KMO) values were high, as the minimum value for that value is (0.50), which means that the measurement is excellent and reaches the degree of significance of the measurement for all axes, and the best axis was the first axis, according to the following table.

Table (32): values (KMO)

KMO and Bartlett's Test				
		The first axis	**The second axis**	**The third axis**
Kaiser-Meyer-Olkin Measure of Sampling Adequacy.		.778	.563	.624
Bartlett's Test of Sphericity	Approx. Chi-Square	197.761	34.428	100.142
	Df	45	15	45
	Sig.	.000	.003	.000

7_The values of the latent root and the explanatory factors were for the answers to the following questions according to the axes:

First Axis: First, Sixth

The second axis: fourteenth, eleventh, fifteenth

The third axis: twenty, twenty-first, eighteen, nineteen.

8_The results of the correlation between the three axes indicate that there is a relationship between the axes, and the strongest relationship was between the first and second axes (0.811), followed by the first and third (0.739), and then the second and third (0.621).

9_The results of the regression analysis indicated:

* The strength of the correlation coefficient, which reached (0.886)

*The value of the coefficient of determination (0.785), which explains (79%) of the variables.

*The significance of the model was high according to the value of (F = 27.894).

*The significance of the t-test, which was significant for the parameters of the model.

*The parameters of the multiple model were positive for the independent variables.

10_Through the results of the above analysis, we can say that the results supported the basic hypothesis that says that “the success of the control and auditing practices and the achievement of the desired goals of the economic unit is closely related to the study, analysis and diagnosis of the factors affecting the efficiency and effectiveness of the internal control system and its role in enhancing the tasks and duties of the external auditor". From which the main hypotheses were derived and which the research results were supportive of, namely:

*There is an impact of the organizational structure on the effectiveness of the internal control systems.

* There is an impact of the components of the accounting system on the effectiveness of internal control systems.

* There is an impact of audit evidence and detailed work procedures on the effectiveness of internal control systems.

* There is an impact of the efficiency of the employees on the effectiveness of the internal control systems.
* There is an impact of performance control on the effectiveness of internal control system.

Conclusions and Recommendations

Conclusions:

After completing the statement and analysis of the study variables, the researchers reached the following conclusions:

1_There are rapid and large-growth developments in the business environment, which cause the complexity of economic activities, as they need to increase the efficiency and capacity of the external auditor for the purpose of controlling the supervisory aspects and enhancing the requirements of financial reporting standards.

2-The practical study completed by the researchers proved that the basic components of internal control in the internal control systems were available, indicating that all respondents' answers were positive to all questions (> 3), which is the basic measure of the weighted arithmetic mean, where the overall average was in agreement with a high mean (4.17) and a deviation Standard (0.6366) and with a relative weight of (0.83).

3_Through practical analysis, we find that the respondents' answers were in agreement with the research hypothesis of the second axis that there is a significant impact of the factors affecting the effectiveness of internal control systems in achieving the paragraphs mentioned in the questions of the second axis, as all standard deviations were very acceptable and within the range and this indicates a decline Data scattering.

4_The practical study completed by the researchers proved that the respondents' answers were in agreement with the research hypothesis for the third axis that there is an impact of the internal control system on the tasks and duties of the external auditor, where the overall average was in high agreement with an arithmetic mean (4.19) and a standard deviation (0.682) and a relative weight (0.83), so all standard deviations were very acceptable and within the range, and this indicates the decline in the dispersion of the data.

Recommendations:

After completing the study and analysis of the theoretical and practical aspects related to the study variables and presenting the conclusions that have been reached, the researchers recommend the following:

1_The necessity for the authorities responsible for the internal control systems to pay the necessary attention by focusing on the basic administrative and financial components that affect the effectiveness of the internal control systems, and their good application in order to ensure the quality and strength of the internal control systems, and their achievement of the objectives assigned to them.

2_In order to raise the level of performance of the external auditor and enhance his duties and duties, the auditor must possess an integrated set of requirements, including qualification in the scientific and academic terms, and participation in courses and workshops in the field of accounting and auditing in order to comply strictly with international standards for control practices, in addition to keeping pace with all laws And the legislation issued by the

accounting and supervisory associations and councils, and the preservation of the secrets of the entities subject to oversight and auditing.

3_The need for local universities to pay attention to raising the level of university education in general and accounting education in particular because it raises the level of education and accounting training, which can be positively reflected on the development of the cultural level in general and the accounting and control culture in particular for university outputs.

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