

## The Role of Internal Auditing in Enhancing Corporate Governance Mechanisms (Evidence from the Algerian Business Environment)

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*Submitted on: December 6, 2024   Accepted on: March 02, 2025   Published on: March 30, 2025*

### Abstract:

This study scrutinizes the crucial role of internal auditing in bolstering corporate governance. It seeks to ascertain the degree to which internal auditing facilitates the attainment of robust governance structures. Employing a positivist epistemological stance and a deductive methodology, the research designed and administered a questionnaire to a diverse cohort of 37 participants encompassing executives, researchers, conservators, and accounting experts. Data analysis was conducted using SPSS software, revealing that internal auditing is instrumental in reinforcing corporate governance through meticulous assessments of the internal control system, enhancement of risk management practices, and fostering improved collaboration between the board of directors and the audit committee.

**Keywords:** Internal Auditing, Corporate Governance, Internal Control, Risk Management, Board of Directors, Audit Committee.

**JEL Classification:** M41.

### Introduction

Recent financial turbulences and corporate failures have cast a spotlight on significant vulnerabilities within the capitalist framework, particularly concerning the performance and operational integrity of management. These crises have been characterized by unethical behaviors among pivotal stakeholders, including administrative malfeasance, financial mismanagement, and accounting fraud, culminating in a profound erosion of trust between top management and shareholders.

This erosion has necessitated an academic inquiry into the origins of these crises and the pursuit of stringent regulatory measures to elevate control mechanisms within corporations, thereby restoring lost credibility. Such efforts also aim to rebuild trust among users of financial information, rectify systemic imbalances, and overhaul senior management strategies in corporate governance.

With the advent of refined corporate governance frameworks, there has been a discernible shift in management and governance paradigms, underscored by a reliance on robust control mechanisms like internal control systems and the practice of internal auditing. Internal auditing emerges as a pivotal leadership function within organizations, primarily due to its significant impact on enhancing and refining the internal control system and optimizing the utilization of resources.

Hence, internal auditing is deemed a vital instrument for implementing the tenets of corporate governance, providing essential advisories, analyses, and recommendations that inform decision-making processes. Additionally, it plays a critical role in risk management and the evaluation of internal control systems, thereby aiding the board of directors in safeguarding the interests of shareholders and stakeholders alike.

### 1. Research Problem:

The research problem posed in this study is:

- \_ What is the role of internal auditing in activating corporate governance mechanisms within the Algerian business environment?

### 2. Sub-Questions:

Several sub-questions derive from the primary research question:

- \_ To what extent do companies strive to enhance the efficiency and effectiveness of their internal auditing processes, as per the responses from the study sample?
- \_ How significantly do company managements strive to establish governance principles, according to the study sample?
- \_ From the perspective of the study sample, how strongly are the efficiency and effectiveness of internal audit processes associated with the institutions' commitment to establishing governance principles?
- \_ What impact do the efficiency and effectiveness of internal audit processes have on the propensity of economic institutions to adopt governance principles, based on the study sample's responses?

### 3. Research Hypotheses:

The hypotheses formulated to address the research questions are:

- \_ Companies demonstrate minimal efforts towards enhancing the efficiency and effectiveness of their internal auditing processes, according to the study sample.
- \_ There is a noted decline in efforts by institutions to establish governance principles among the study sample.
- \_ There exists a reinforcing relationship between the efficiency and effectiveness of internal audit processes and the adoption of governance principles in economic institutions, as indicated by the research sample.
- \_ The impact of the efficiency and effectiveness of internal auditing processes on the orientation of economic institutions towards establishing governance principles is marginal, as observed in the study sample.

### 4. Research Objectives:

This study aims to clarify the role of internal auditing in supporting corporate governance by achieving the following objectives:

- \_ Clarifying the essential concepts of internal auditing and corporate governance.
- \_ Emphasizing the supportive role of the internal audit function in adhering to various corporate governance principles.
- \_ Highlighting the crucial professional and ethical practices required from internal auditors to meet the standards of internal auditing.
- \_ Enhancing the cooperative and symbiotic relationships between the internal auditing function and other governance entities.
- \_ Exploring the relationship between the application of internal auditing and the implementation of corporate governance frameworks.
- \_ Assessing the proactive role of the internal audit function in fortifying corporate governance.

## 5. Research Methodology:

To tackle the stated problem and evaluate the proposed hypotheses, this study employed a positivist philosophy with a deductive comparison approach. The methodologies adopted are both descriptive and analytical, focusing on the analysis and interpretation of statistical tables to derive in-depth and precise insights about the subject matter.

For the field study, a questionnaire was meticulously designed and distributed among a varied group of institutions, including research professors, conservators, and accounting experts. The organization and analysis of data were performed using advanced statistical techniques.

## 6. Previous Studies:

**First Study: Cherif Abdellah Cherif, Lekbir Abdel Majid, Title: *The Role of Internal Auditing in Enhancing Governance in Economic Institutions*, Field Study, Master's Thesis, Ahmed Draia University, Adrar, 2021.**

This comprehensive study delves into the integral role of the internal audit function in implementing corporate governance by achieving various objectives. These include elucidating the foundational concepts of internal auditing and corporate governance, exploring the diverse roles of internal auditing within corporate governance, and its contemporary approaches to defining internal control as well as gauging the system's efficiency and effectiveness in risk management and collaboration with key governance stakeholders.

Moreover, the study seeks to determine the efficacy of the internal audit function in applying internal controls. Addressing this inquiry, researchers posed the following question: How does internal auditing enhance the governance of Algerian economic institutions?

Utilizing a descriptive analytical methodology and SPSS software for analysis, the study distributed a questionnaire among 75 professionals, managers, internal auditors, and accountants, receiving 65 completed responses. Key findings include:

- \_ A significant relationship exists between internal auditing and the principles of corporate governance.
- \_ A notable association is observed between internal auditing and the principles of board responsibility.
- \_ No significant differences were found in the impact of internal auditing on corporate governance attributable to personal and functional variables.
- \_ The internal auditing process indirectly supports shareholder rights by directly bolstering the board of directors, which represents shareholders through its performance.
- \_ As an integral part of the organizational structure, the internal audit function is proximal to senior management and subject to their directives.
- \_ The internal audit mechanism serves as a crucial function within the company, providing essential support to the board of directors and internal auditors through the assessment of the internal control system and the evaluation of risk management. While governance principles cannot be fully realized in isolation, other mechanisms significantly aid in their implementation.

**Second Study: Yekkour Ahmed, Title: *The Audit of Accounts and its Impact on Corporate Governance*, Economic Studies Journal, Vol: 16, No: 01, 2022.**

This pivotal study emphasizes the importance of audit activities within organizations and investigates how auditing can substantially enhance corporate governance. The absence of robust control mechanisms within an institution can precipitate financial losses and even the potential bankruptcy of the company. The study probes the following issue: What is the impact of auditing operations on improving the governance of contractors? The research culminated in several conclusions:

- Auditing is characterized as an independent and objective activity that endows the company with a measure of assurance in controlling its operations, provides recommendations for enhancement, and contributes added value.
- Auditing operations facilitate the achievement of management's objectives through a systematic approach to risk management, administration, and corporate governance, with suggestions aimed at augmenting their efficacy.

- Corporate governance principles are designed to foster an effective systemic balance between shareholders and managers.
- The role and efficacy of auditing, whether internal or external, are found to have no significant influence on the improvement of governance.

**Third Study: Wala Farid Attaf, Aziz Bensbahou, Title: *The Role of Internal Audit Governance in Supporting Competitive Advantage in Companies: A Field Study on Companies Operating in the Cement Industry in Aden Governorate (Yemen)*, African Scientific Journal, Vol: 3, No 14, October 2022.**

This research explores the pivotal role of internal auditing within the framework of internal governance mechanisms that bolster competitive advantage. It seeks to delineate the concept of corporate governance and its mechanisms, focusing specifically on the function of internal auditing in refining governance processes, internal control, and risk management to augment companies' competitive edge.

The core objective of this study is to discern the impact of internal auditing as a crucial mechanism of corporate governance in sustaining a competitive advantage. Addressing this aim, the study posed the question: How can internal auditing, as a mechanism of corporate governance, contribute to maintaining a competitive advantage?

The investigation is structured into two main segments: the initial segment provides a theoretical exposition, while the subsequent segment involves statistical analysis and hypothesis testing using an analytical descriptive methodology.

A questionnaire was employed as the primary research tool, disseminated among 80 professionals, including General Managers, Deputy General Managers, Department Managers, Department Heads, Internal Auditors, and Accountants, spanning Al-Wahda Company and a Yemeni government entity in the cement sector, with 70 responses successfully retrieved. Key findings from the study include:

- Recognition among survey participants of the significant role that internal audit governance plays in fostering competitive advantage.
- Internal audit processes are foundational in establishing robust corporate governance, ensuring the governance system's effectiveness, and providing strategic guidance for its enhancement.
- Internal audit processes furnish management with reliable assurances concerning the efficacy and efficiency of internal control systems and risk management strategies.

### **First Axis: The Conceptual Framework of Internal Auditing**

Traditionally, internal auditing was primarily focused on financial and accounting aspects, aimed at verifying the accuracy of financial transactions, identifying discrepancies, and ensuring proper asset management. Over time, its scope has broadened significantly to encompass various corporate functions, reflecting its evolving role in contemporary business environments.

#### **First: Definition of Internal Auditing**

Over the years, the definition of internal auditing has evolved significantly, here are several pivotal definitions provided by various authoritative sources:

In 1972, the American Accounting Association (AAA) offered a definition that continues to be influential, describing auditing as "a systematic process of obtaining and evaluating economic evidence regarding assertions about economic events to ascertain the degree of correspondence between those assertions and established criteria, and communicating the results to interested users" (Al-Chahna, 2015, p. 24).

The French Labor Organization characterizes auditing as "a systematic effort or method of work performed by coordinated experts using a variety of information and evaluation techniques to assess the reliability and effectiveness of an organization's systems and procedures" (Youra, 2015, p. 24).

Auditing is also articulated as "research and studies aimed at evaluating accounting and administrative procedures and other procedures within the company to reassure all stakeholders about the accuracy and reliability of information representing the reality of the company" (Nour El-Din, 2016, p. 13).

Described as "An activity in which an independent, qualified, and impartial individual gathers and evaluates evidential matter regarding quantifiable information about a specific entity, i.e., information in quantitative terms" (Al-Ramahi, 2009, p. 15).

The Institute of Internal Auditors defines internal auditing as "an independent, objective assurance and consulting activity designed to add value to and improve an organization's operations. It helps an organization accomplish its objectives by bringing a systematic, disciplined approach to evaluate and improve the effectiveness of risk management, control, and governance processes" (Maziani, 2010, p. 138).

Further defined as "Ensuring the accuracy of accounting and statistical data, ensuring adequate precautionary measures to protect the assets and properties of the project, ensuring that project employees follow the management policies and procedures set for them, those plans, to measure the adequacy of policies and all other control measures in fulfilling their objectives, and suggesting necessary improvements for the project to achieve maximum efficiency, and continuous implementation of operations and constraints placed by management, a series of systems or aspects of activity" (Abdellah, 2012, p. 145).

It is succinctly defined as "The examination of an organization's financial statements and their reliability, sufficiency, and integrity, performed by an independent professional called an auditor" (Laamari, 2017, p. 12).

Synthesizing these perspectives, a comprehensive definition emerges: "Auditing is a systematic and organized process carried out by independent experts, known as auditors, who gather and evaluate evidence related to information to investigate the reliability of financial information and verify its credibility, providing an unbiased opinion and presenting the results they reach to the interested parties."

### **Second: The Importance of Internal Auditing**

The essential role of internal auditing transcends its function as a mere tool; it serves as a pivotal facilitator in decision-making and the crafting of public policies by various stakeholders who rely on audited financial statements. Notable stakeholders involved include:

- **Stakeholders:** For stakeholders, ranging from partners and shareholder groups to individual investors, the audit report is an invaluable tool. It assures them of the soundness of their investment and the managerial efficiency of the leadership team (Brahma, 2014, p. 58).
- **Company Management:** Management teams heavily depend on audited accounting data to devise strategies, monitor progress, and evaluate the company's performance, ensuring the data's integrity through verification by an impartial technical entity.
- **Investors:** Investors leverage the auditing process to gauge the company's profitability and minimize risks associated with capital contributions.
- **Banks and Lending Institutions:** These entities utilize auditing to determine their lending decisions, such as granting loans or credit lines, while assessing the company's ability to fulfill its financial obligations (Al-Alousi, 2003, p. 33).
- **Creditors and Suppliers:** Creditors and suppliers rely on the audit report to validate the accuracy and completeness of financial statements. They analyze these documents to assess the company's financial health, its capacity to meet liabilities, its liquidity, and to secure the recovery of their rights (Mazon, 2011, p. 10).

### **Third: Objectives of Internal Auditing**

The objectives of internal auditing are as follows (Al-Sabban et al., 1996, p 104):

- Ensuring management's adherence at all levels to the policies, procedures, and internal control issues adopted.

- Verifying the quality of information issued by various departments of the organization and the efficiency and effectiveness of each department and section's performance.
- Contributing to the establishment of the rules and procedures in force.
- Ensuring the formulation and adherence to the organization's policies and strategies by all stakeholders.
- Ensuring the update of the organization's performance standards and their achievement, and the economical and effective use of organizational resources.
- Identifying and evaluating all tax impacts that may lead to changes in the organization's structure or financial allocations, utilizing tax incentives provided by the tax law.
- Evaluating the objectives and plans by examining and auditing the management foundations and operational processes to ensure their integrity and suitability for new conditions (Babanat and Adoun, 2010, p 42).

Given that the internal audit process is integral at all stages of the accounting system with the objective to detect errors and fraud, assure the integrity of records and data, protect company assets, and ensure compliance with management's directives, the goals of internal auditing are categorized into two primary areas (Al-Omrat, 1990, p. 43):

#### **A – Protection Objectives:**

Beyond the routine auditing of accounting and financial operations, the internal auditor also:

- Verifies adherence to policies, procedures, and plans.
- Checks the integrity of asset protection procedures.
- Recommends the development of applications and performance improvements.

#### **B – Constructive Objectives:**

The internal auditing and compliance efforts ensure alignment between actual applications and the predefined frameworks and standards set for the organization's policies, accounting procedures, internal control systems, regulatory records, and operational activities.

### **Second Axis: The Role of Internal Auditing in Establishing Corporate Governance**

Internal auditing is pivotal to corporate governance, functioning effectively on two distinct levels:

1. **Risk Management:** Internal auditors manage risks by generating reports on internal controls and informing the board of directors about any deficiencies within these controls and the potential risks that could hinder the achievement of the company's objectives.
2. **Reducing Information Asymmetry:** At this level, the audit committee plays a crucial role as a conduit between the internal and external auditors and the board of directors. This function is critical in mitigating information asymmetry, thereby enhancing the transparency and reliability of information provided to stakeholders.

### **First: The Role of Internal Auditing in Evaluating the Internal Control System and Its Impact on Corporate Governance**

The establishment of an internal audit department is a critical component of an effective internal control system, particularly in large corporations. The management of internal auditing serves as a vital instrument for assessing the efficacy of the control system in meeting its intended objectives.

This assessment ensures that the implementation of the control system adheres to established rules and regulations. Moreover, internal auditing enhances the company's operational efficiency and profitability while bolstering trust through support of the control structure. It also offers recommendations for the ongoing enhancement of the control system (Hissiani, 2010, p. 147).

Internal auditing significantly underpins the success of corporate governance and the achievement of a company's goals by utilizing internal controls that assess performance from accounting and financial perspectives. This process includes verifying the accuracy of data used by management to shape the company's general policies and aids in refining management and control methods. It also protects the company's assets and management plans from various types of misconduct and manipulations, thereby ensuring the safety of shareholders and other stakeholders.

This increases their confidence that their rights and interests are safeguarded, aligning with the objectives of corporate governance principles. Internal auditing distinctly affirms its contribution to shareholders and other stakeholders through assurance, inspection, evaluation services, as well as consulting on the efficiency and effectiveness of implemented control methods. Thus, the evaluation by internal auditing of the internal control system plays a pivotal role in reinforcing and establishing corporate governance (Badissi, 2010, p. 5).

### **Second: The Role of Internal Auditing in Risk Management Evaluation and Its Impact on Corporate Governance**

Internal auditing transcends the provision of reasonable assurances about the management of risks facing the company. It also aims to add value to the organization and achieve its objectives through enhancements in risk management and the evaluation of risk management practices.

As internal auditing evolves from its conventional role in financial auditing to encompass management auditing, it increasingly focuses on adding value through the auditing of risk management processes and transparent disclosure of the risks the company faces. This ensures that stakeholders can trust that company representatives understand and are actively managing the risks to their interests (Draouci and Dhaifallah, 2012, p. 17).

According to the Institute of Internal Auditors, governance is defined as "the process by which stakeholders' representatives in the company, through corporate governance, oversee and control risk management and the procedures used to ensure the effectiveness of controls to achieve objectives and maintain company value." Therefore, the emphasis of internal auditing on risk management is instrumental in supporting and establishing robust corporate governance frameworks (Taleb and Al-Machhadani, 2011, p. 25).

### **Third: The Cooperative Relationship Between Internal Auditing and the Audit Committee in Establishing Corporate Governance**

The audit committee serves as a pivotal control within the structure of corporate governance, bridging the gap between internal and external auditors and the board of directors. This committee plays a crucial role in preventing errors and manipulations and is a fundamental component of robust corporate governance mechanisms (Hissiani, 2010, p. 152).

Its importance is underscored by its support for efficient business management through fostering the independence of internal auditors and the impartiality of external auditors. Additionally, the audit committee helps to alleviate information asymmetry between management and the board of directors and establishes direct communication lines. It is instrumental in ensuring the application and evaluation of corporate governance practices, verifying the accuracy and quality of financial and accounting information in the company's financial reports, and thereby enhancing their reliability.

This, in turn, bolsters confidence, facilitating sound decision-making and improving disclosure and transparency. Over time, the role of the audit committee has expanded to include the assurance of the strength of internal control procedures (Badissi, 2010, p. 8). The collaboration between the audit committee and the internal auditing department is significant, with internal auditing acting as a cornerstone to help the audit committee fulfill its responsibilities and achieve better corporate governance.

The internal auditing management provides crucial support to the audit committee, particularly by offering assurance and consulting services related to internal control systems and risk management, serving as a vital source of information needed by the audit committee, and acting as a conduit between the audit committee and other management levels to increase the independence, objectivity, and efficiency of the audit committee in establishing corporate governance (Yarki and Abdel Samad, p. 14).

#### **Fourth: The Cooperative Relationship Between the Board of Directors, Senior Management, and Internal Auditing in Establishing Corporate Governance**

Highlighting the critical nature of the relationship between internal auditing and the board of directors is essential for safeguarding the company and its stakeholders and thus achieving corporate governance. A significant factor in the failures and bankruptcies of major companies in the United States has been the dominance of the general manager over the company's operations and its board, substandard governance, and the compromised credibility of financial analysts, who are often compensated by the company to inflate stock valuations.

Additionally, the ineffectiveness of the board of directors in its supervisory role and the frail relationship between the internal audit function and the general public have often resulted in manipulated and falsified financial statements and accounts.

These issues are symptomatic of broader systemic failures, highlighting deficiencies in board performance and inadequate internal auditing, pointing to a lack of cooperation between these entities and the absence of robust governance standards (Yarki and Abdul Samad, pp. 14-15).

The Institute of Internal Auditors' professional standards, particularly Standard 2130 on corporate governance, emphasize the contribution of internal auditing to corporate governance. The internal auditor plays a vital role in ensuring and enhancing the company's ethical standards, managing performance effectively, facilitating coordination between functions, conveying risk and internal control information to appropriate levels within the company, providing varied information to the board of directors, external auditors, and the audit committee, and ensuring effective coordination among them.

This enhances the governance process through the provision of recommendations and suggestions for continuous improvement. It is incumbent upon the internal auditor to ensure that all company operations are controlled and conducted with sufficient effectiveness and transparency, which is essential for establishing corporate governance (Brahma, 2014, p. 109).

#### **Third Axis: Field Study**

This section presents the methods and tools used in applied research using a questionnaire tool to collect information and data, along with the presentation of the results of the field study and their analysis and discussion.

##### **First: Study Population and Sample**

The study was conducted on a sample of managers, internal auditors, and accountants from the commercial, industrial, and service institutions located in Al Wadi province.

##### **Second: Distribution of Forms:**

The forms were distributed as follows:

**Table (02-01): Distribution and collection of forms on the study sample**

<b>Description</b>	<b>Number</b>
<b>Distributed Forms</b>	50
<b>Returned Forms</b>	40
<b>Rejected Forms</b>	03
<b>Accepted Forms</b>	37

**Source:** Prepared by the researchers

Each item of the questionnaire was answered according to the five-point Likert Scale, respectively:

**Table (02-02): Distribution of Scores on the Five-Point Likert Scale**

Measurement Alternatives	Strongly Disagree	Disagree	Neutral	Agree	Strongly Agree
Score/Coding	01	02	03	04	05

Source: Prepared by the researchers

**Table (02-03): Identification of Respondents' Attitudes Based on the Arithmetic Mean**

Arithmetic Mean Range	Weights	Attitude (Rating)
01 to 1.80	1	Strongly Disagree
1.81 to 2.60	2	Disagree
2.61 to 3.40	3	Neutral
3.41 to 4.20	4	Agree
4.21 to 5.00	5	Strongly Agree

Source: Prepared by the researchers

Responses to each item of the questionnaire were dealt with based on the importance level as follows:

Level	Range
High	3.67 and above
Medium	2.34 to 3.66
Low	01 to 2.33

Source: Prepared by the researchers

### Third: Presentation of Field Study Results, Analysis, and Discussion

#### 1. Study of Responses Related to the First Dimension

This part of the study examines the responses in the first axis, which deals with internal auditing efficiency, as follows:

**Table (02-10): Analysis of Sample Responses to Dimension One Statements**

No.	Statement	Arithmetic Mean	Standard Deviation	Rank	General Direction
01	Internal audit processes are conducted regularly within companies.	3.73	0.652	3	Agree
02	Internal auditing covers all key aspects of the company, including risk management.	3.54	0.803	4	Agree

03	The internal auditor possesses sufficient expertise to analyze company risks accurately.	3.76	0.548	2	Agree
04	Effective mechanisms are in place to follow up on recommendations issued by internal audit processes.	3.27	1.071	5	Neutral
05	There is still a need to develop internal audit processes to achieve higher efficiency.	3.81	0.569	1	Agree
<b>Internal Audit Efficiency</b>		<b>3.62</b>	<b>0.463</b>	<b>Agree</b>	

Source: Prepared by the researchers based on SPSS outputs

The table above presents the calculated values of the arithmetic mean and standard deviation, reflecting the opinions and attitudes of the sample members regarding their agreement, disagreement, or neutrality towards the statements of the first dimension: Measuring the Efficiency of Internal Auditing.

The overall arithmetic mean of the respondents' answers across all statements of this dimension is 3.62, with a standard deviation of 0.463. This indicates a close alignment of opinions among the individuals, centering around the general arithmetic mean of this dimension. Thus, the overall arithmetic mean represents the central tendency of the sample members' attitudes, suggesting that the respondents agree that there is an awareness and recognition within the study sample of the efficiency of internal auditing.

**- Results Regarding the Perception of Internal Auditing Efficiency:**

The following table illustrates the extent to which the study sample perceives the design, as follows:

**Table (02-11): Results of the Analysis of Sample Responses on the Second Dimension Statements**

No.	Statement	Arithmetic Mean	Standard Deviation	Rank	General Trend
01	Internal audit operations contribute to improving the overall performance of the institution.	3.84	0.501	1	Agree
02	Recommendations issued by the internal auditor contribute to improving operations and internal control within the institution.	3.70	0.618	4	Agree
03	Internal audit operations help reduce potential risks faced by the institution.	3.81	0.518	2	Agree
04	The results of internal audit operations are effectively used to improve decision-making, policies, and procedures.	2.97	0.897	5	Neutral
05	Internal auditors possess the necessary competence and expertise to perform their tasks effectively.	3.70	0.571	3	Agree
<b>Internal Audit Effectiveness</b>		<b>3.60</b>	<b>0.409</b>	<b>Agree</b>	

Source: Prepared by the researchers based on SPSS program outputs.

The table above displays the calculated values of the arithmetic mean and standard deviation, representing the opinions and attitudes of the sample members concerning their agreement, disagreement, or neutrality towards the statements of the second dimension: Measuring the Effectiveness of Internal Auditing. The overall arithmetic mean of the respondents' answers across all statements of this dimension is 3.60, with a standard deviation of 0.409.

This indicates a close alignment of opinions among the sample members, centering around the general arithmetic mean of this dimension. Consequently, the sample members' attitudes lean towards agreement, reflecting that there is awareness and recognition within the study sample of the effectiveness of internal auditing.

## 2. Study of Sample Responses Trends Regarding the Second Dimension:

In the second dimension, Institutions' Efforts to Establish Governance Principles, there are four sub-dimensions. Each sub-dimension will be detailed individually to understand the trends in responses according to the five-point Likert Scale, as follows:

### - Results Regarding the Perception of the First Sub-dimension:

The following table illustrates the extent to which the study sample perceives the concept of ensuring shareholders' rights and fair treatment among them:

**Table (02-12): Analysis of Sample Responses to Dimension Two Statements**

No.	Statement	Arithmetic Mean	Standard Deviation	Rank	General Direction
01	Corporate governance ensures no conflicts arise between management and shareholders.	3.86	0.347	3	Agree
02	The corporate governance framework ensures equal treatment for all shareholders.	3.95	0.229	1	Agree
03	Shareholders have timely access to company information.	3.92	0.363	2	Agree
04	Companies protect shareholders' rights and compensate for any violations.	3.81	0.397	4	Agree
<b>Shareholders' Rights and Fair Treatment</b>		<b>3.88</b>	<b>0.200</b>	<b>Agree</b>	

**Source:** Prepared by the researchers based on SPSS outputs

The table above presents the calculated values of the arithmetic mean and standard deviation, reflecting the opinions and attitudes of the sample members regarding their agreement, disagreement, or neutrality towards the statements of the first dimension: Measuring the Efficiency of Internal Auditing.

The overall arithmetic mean of the respondents' answers across all statements of this dimension is 3.88, with a standard deviation of 0.200. This indicates a close alignment of opinions among the individuals, centering around the general arithmetic mean of this dimension. Thus, the overall arithmetic mean represents the central tendency of the sample members' attitudes, suggesting that the respondents agree that there is awareness and recognition within the study sample regarding the assurance of shareholders' rights and fair treatment among them.

### - Results Regarding the Perception of the Second Dimension:

The following table illustrates the extent to which the study sample perceives the role of stakeholders or parties related to the regulatory framework of corporate governance, as follows:

**Table (02-13): Results of the Analysis of Sample Responses on the Second Dimension Statements**

No.	Statement	Arithmetic Mean	Standard Deviation	Rank	General Trend
01	Organizations consider the needs and interests of all stakeholders.	3.73	0.450	2	Agree
02	Mechanisms exist for stakeholder representation and participation in decision-making processes within the organization.	3.49	0.768	4	Agree
03	Institutions effectively respond to inquiries and concerns from other stakeholders.	3.73	0.560	3	Agree
04	Companies have adopted initiatives to enhance communication and collaboration with stakeholders.	3.84	0.374	1	Agree
<b>Role of Stakeholders or Related Parties in the Corporate Governance Regulatory Framework</b>		3.69	0.368	Agree	

**Source:** Prepared by the researchers based on SPSS program outputs.

The table above presents the calculated values of the arithmetic mean and standard deviation, reflecting the opinions and attitudes of the sample members regarding their agreement, disagreement, or neutrality towards the statements of the second dimension: Understanding the Role of Stakeholders or Related Parties in the Regulatory Framework of Corporate Governance.

The overall arithmetic mean of the respondents' answers across all statements of this dimension is 3.69, with a standard deviation of 0.368. This indicates a close alignment of opinions among the sample members, centering around the general arithmetic mean of this dimension. Consequently, the sample members' attitudes lean towards agreement, reflecting that there is awareness and recognition within the study sample regarding the role of stakeholders or related parties in the corporate governance regulatory framework.

**- Results Regarding the Perception of the Third Dimension:**

The following table illustrates the extent to which the study sample perceives the concept of disclosure and transparency, as follows:

**Table (02-14): Results of the Analysis of Sample Responses on the Third Dimension Statements**

No.	Statement	Arithmetic Mean	Standard Deviation	Rank	General Trend
01	Companies regularly provide transparent reports outlining their performance, challenges, and strategies.	3.68	0.475	4	Agree
02	Clear standards exist for the disclosure of both financial and non-financial information within the organization.	3.86	0.419	1	Agree

<b>03</b>	Organizations recognize the importance of transparency and are committed to achieving it in all aspects of their operations.	3.81	0.462	2	Agree
<b>04</b>	Companies effectively respond to disclosure requirements and the other needs of stakeholders.	3.76	0.495	3	Agree
<b>Disclosure and Transparency</b>		3.77	0.304	Agree	

**Source:** Prepared by the researchers based on SPSS program outputs.

The table above presents the calculated values of the arithmetic mean and standard deviation, reflecting the opinions and attitudes of the sample members regarding their agreement, disagreement, or neutrality towards the statements of the third dimension: Measuring Disclosure and Transparency. The overall arithmetic mean of the respondents' answers across all statements of this dimension is 3.77, with a standard deviation of 0.304.

This indicates a close alignment of opinions among the individuals, centering around the general arithmetic mean of this dimension. Consequently, the sample members' attitudes lean towards agreement, suggesting that there is awareness and recognition within the study sample regarding disclosure and transparency as a critical dimension of corporate governance.

**- Results Regarding the Perception of the Fourth Dimension:**

The following table illustrates the extent to which the study sample perceives the role and responsibilities of the board of directors, as follows:

**Table 02-15: Results of the Analysis of Sample Responses on the Fourth Dimension Statements**

<b>No.</b>	<b>Statement</b>	<b>Arithmetic Mean</b>	<b>Standard Deviation</b>	<b>Rank</b>	<b>General Trend</b>
<b>01</b>	The board of directors plays an active role in leading the organization and making strategic decisions.	4.00	0.000	1	Agree
<b>02</b>	Members of the board of directors possess the necessary competence and experience to achieve the company's objectives.	3.73	0.508	2	Agree
<b>03</b>	Mechanisms exist to evaluate the performance of the board of directors and ensure the effective achievement of the company's goals.	3.24	0.641	4	Neutral
<b>04</b>	The board of directors adheres to strict governance principles and strives to improve the company's performance and conduct.	3.62	0.545	3	Agree
<b>Responsibilities of the Board of Directors</b>		3.64	0.270	Agree	

**Source:** Prepared by the researchers based on SPSS program outputs.

The table above presents the calculated values of the arithmetic mean and standard deviation, reflecting the opinions and attitudes of the sample members regarding their agreement, disagreement, or neutrality towards the statements of the fourth dimension: Responsibilities of the Board of Directors.

The overall arithmetic mean of the respondents' answers across all statements of this dimension is 3.64, with a standard deviation of 0.279. This indicates a close alignment of opinions among the sample members, centering around the general

arithmetic mean of this dimension. Consequently, the sample members' attitudes lean towards agreement, indicating that there is awareness and recognition within the study sample regarding the responsibilities of the board of directors.

### 1. Study of Sample Responses Trends Regarding the Third Dimension:

The following table indicates the extent to which the study sample perceives the concept of the contribution of internal auditing to establishing corporate governance, as follows:

**Table (02-16): Results of the Analysis of Sample Responses on the Third Dimension Statements**

No.	Statement	Arithmetic Mean	Standard Deviation	Rank	General Trend
01	Internal auditing provides appropriate recommendations to improve governance principles within the company.	3.92	0.364	5	Agree
02	Internal auditing verifies the contribution of procedures to the governance of the institution.	3.84	0.553	7	Agree
03	The internal auditor continuously monitors company activities to identify strengths and weaknesses in the internal control system and reports on them.	3.92	0.362	3	Agree
04	Internal auditors identify and assess risks within the organization.	3.92	0.363	4	Agree
05	The presence of written procedures for the work of internal auditors contributes to activating governance principles.	3.95	0.329	2	Agree
06	Internal auditors possess sufficient knowledge of the professional standards required to activate governance principles.	3.84	0.501	6	Agree
07	The presence of internal audit ensures the quality of financial reports and enhances the results of accounting information.	3.95	0.229	1	Agree
<b>Contribution of Internal Auditing to Establishing Corporate Governance</b>		3.90345	0.26313	Agree	

**Source:** Prepared by the researchers based on SPSS program outputs.

According to the calculated values of the arithmetic mean and standard deviation presented in the table above, which reflect the opinions and attitudes of the sample members regarding their agreement or disagreement with the statements of the third dimension, Contribution of Internal Auditing to Establishing Corporate Governance; the arithmetic mean of the respondents' answers across all items is 3.90, with a high significance level at 3.90 and a standard deviation of 0.263.

This indicates that the variance is minimal and that individual opinions are closely aligned and concentrated around the arithmetic mean for the third dimension. Therefore, the arithmetic mean represents the central tendency of the sample members' opinions. In other words, based on the surveyed opinions of the sample members, there is consensus that internal auditing contributes to establishing corporate governance.

### Fourth: Hypothesis Testing of the Study

Prior to testing any hypotheses and utilizing statistical tools and techniques, it is crucial to first assess whether the data adheres to a normal distribution. This preliminary step is essential because, if the data is approximately normally distributed and the sample size exceeds 30, specific tests such as the Shapiro-Wilk and Kolmogorov-Smirnov can be employed to verify normality. This determination is critical to selecting the appropriate statistical tests for analysis.

### 1. Normality Test

This test is instrumental in determining whether the data conforms to a normal distribution. For this purpose, we employ two well-established tests: the Kolmogorov-Smirnov test and the Shapiro-Wilk test. The hypotheses for these tests are set at a significance level of 0.05:

- H0: The data follows a normal distribution.
- H1: The data does not follow a normal distribution.

In our study, which examines three different axes of data, we entered the data into the SPSS statistical software.

The results obtained are displayed in the table below under 'Tests of Normality':

**Table (02-17): Results of Tests of Normality for Sample Responses**

Test for Data Distribution Type on Sample Responses Across Questionnaire Dimensions	Kolmogorov-Smirnov			Shapiro-Wilk			Distribution Type
	Test Statistic Value	df	Sig. (p-value)	Test Statistic Value	df	Sig. (p-value)	
Dimension 01 Data	0.1620	37	0.1150	0.8860	37	0.0610	Normal
Dimension 02 Data	0.1620	37	0.2160	0.9300	37	0.0730	Normal
Dimension 03 Data	0.4270	37	0.9500	0.4260	37	0.2300	Normal
<b>Rule: If the p-value (Significance level sig) is greater than 0.05, then the data follows a normal distribution.</b>							

Source: Prepared by the researchers based on SPSS outputs (See Appendix 04)

From the results displayed in the table above, and given that the sample size of the study exceeds 30 individuals, we refer to the outcomes of the Kolmogorov-Smirnov test. The test results reveal that the significance levels (sig) for the data pertaining to respondents' reactions to the total statements of the first axis stand at 0.115 (greater than 0.05), the data for the second axis is 0.216 (greater than 0.05), and for the third axis, it reaches 0.950 (also greater than 0.05).

Since all the p-values surpass the threshold of 0.05, we accept the null hypothesis, which asserts that the data follows a normal distribution. Consequently, parametric tests will be utilized to analyze the responses and opinions within the sample and to test the hypotheses posited in our study.

### 2. Testing of Hypotheses for Each Axis

#### - Results of Hypothesis Testing for the Study

**Hypothesis (01):** There is a significant effort towards enhancing the efficiency and effectiveness of internal auditing operations. To test this hypothesis, it is statistically reformulated at a significance level of 0.05 as follows:

**Null Hypothesis (H0):** There is no effort towards enhancing the efficiency and effectiveness of internal auditing operations from the respondents' perspective at a significance level of 0.05.

**Table (02-18) Results of testing Hypothesis 01**

Statistical Significance of Sample Responses to Axis 01 Statements	Sample Size	Mean	Standard Deviation	Mean Difference (-X3)	Calculated T	Degrees of Freedom	Significance Level	Decision
	37	3.613	0.361	0.613	60.811	36	0.000	Significant

Source: Prepared by the researchers based on SPSS outputs (See Appendix 05)

The table above indicates that the mean response of the sample reaches 3.613, which notably exceeds the hypothesized mean (-X3 = 0.613), demonstrating statistical significance with a T-value of 60.811 significant at the 0.05 level. The p-value

associated with this T-value is less than 0.05, leading us to reject the null hypothesis (H0) and accept the alternative hypothesis (H1).

This outcome implies that, at the 0.05 significance level, the attitudes and evaluations significantly favor the researchers' viewpoint towards enhancing the efficiency and effectiveness of internal auditing operations. Consequently, we affirm the first hypothesis, which posits: "There is a significant degree of effort towards enhancing the efficiency and effectiveness of internal auditing operations."

**Hypothesis (02):** There is a significant degree of awareness among institutions striving to establish governance principles. To test this hypothesis, it is reformulated statistically at a significance level of 0.05 as follows:

**Null Hypothesis (H0):** Institutions are not striving to establish governance principles from the perspective of the respondents at a significance level of 0.05.

**Table (02-19): Results of the hypothesis test 02 analysis.**

Statistical Significance of Sample Responses on the Statements Related to Dimension 02	Sample Size	Mean	Standard Deviation	Mean Difference (-X3)	Calculated T Value	Degrees of Freedom	Significance Level	Decision
	37	3.751	0.197	0.751	115.629	36	0.000	Significant

**Source:** Prepared by the researchers based on SPSS program outputs.

The table above shows that the arithmetic mean of the sample responses is 3.751, which is greater than the hypothesized mean (-X3), and the difference between them is positive and statistically significant (-X3 = 0.751). The calculated T value is 115.629, significant at the 0.05 level, with a p-value (sig) of 0.000, which is less than the significance level of 0.05, and the degrees of freedom (df) = 36. This leads to the rejection of the null hypothesis (H0) and the acceptance of the alternative hypothesis (H1).

Therefore, we accept the second hypothesis, which states: There is a significant degree of institutional effort towards establishing governance principles from the perspective of the respondents at a significance level of 0.05.

**Hypothesis (03):** There is a significant degree of awareness regarding the contribution of internal auditing to establishing corporate governance. To test this hypothesis, it is reformulated statistically at a significance level of 0.05 as follows:

**Null Hypothesis (H0):** Internal auditing does not contribute to establishing corporate governance from the perspective of the respondents at a significance level of 0.05.

**Table (02-20): Results of the hypothesis test 03 analysis.**

Statistical Significance of Sample Responses on the Statements Related to Dimension 03	Sample Size	Mean	Standard Deviation	Mean Difference (-X3)	Calculated T Value	Degrees of Freedom	Significance Level	Decision
	37	3.903	0.263	0.903	90.426	36	0.000	Significant

**Source:** Prepared by the researchers based on SPSS program outputs.

The table above shows that the arithmetic mean of the sample responses is 3.903, which is greater than the hypothesized mean (-X3), and the difference between them is positive and statistically significant (-X3 = 0.903). The calculated T value is 90.426, significant at the 0.05 level with degrees of freedom = 36. This confirms that the results are statistically significant at the 0.05 level, leading to the rejection of the null hypothesis (H0) and the acceptance of the alternative hypothesis (H1).

In other words, at the significance level of 0.05, the researchers' position and evaluation were highly positive, indicating that, from the researchers' perspective, internal auditing significantly contributes to establishing corporate governance.

Therefore, we accept the third hypothesis, which states: There is a significant degree of awareness regarding the contribution of internal auditing to establishing corporate governance from the perspective of the respondents at a significance level of 0.05.

## 2. Difference Hypotheses Testing

To examine the difference hypothesis, we employ the ANOVA test, a parametric method used to detect differences in sample response averages based on a characteristic that segments the sample into more than two groups. In this study, five characteristics divide the sample into multiple groups: educational qualification, experience, job role, specialization, and information about the company. This analysis will be conducted under a main hypothesis, followed by three subsidiary hypotheses, as detailed below:

### Main Hypothesis:

- There are no differences between the means of sample responses due to the personal information of the respondents at a statistical significance level of 0.05.

### Sub-Hypotheses:

- **Sub-Hypothesis 01:** There are no differences between the means of sample responses on the first axis due to personal information at a statistical significance level of 0.05.
- **Sub-Hypothesis 02:** There are no differences between the means of sample responses on the second axis due to personal information at a statistical significance level of 0.05.
- **Sub-Hypothesis 03:** There are no differences between the means of sample responses on the third axis due to personal information at a statistical significance level of 0.05.

To answer all these hypotheses, we used the ANOVA test for the three axes with personal variables, obtaining the following comprehensive table from SPSS outputs at a significance level of 0.05:

**Table (02-21): ANOVA Test of Differences Between Study Dimensions According to Personal Information**

Axis	Characteristics	ANOVA Test	Significance Value	Result
<b>First Dimension</b>	Educational Qualification	2.340	0.076	Accept Hypothesis
	Experience	0.181	0.909	Accept Hypothesis
	Job Role	1.331	0.280	Accept Hypothesis
	Specialization	1.074	0.394	Accept Hypothesis
	Company Information	0.417	0.663	Accept Hypothesis
<b>Second Dimension</b>	Educational Qualification	3.009	0.062	Accept Hypothesis
	Experience	0.639	0.595	Accept Hypothesis
	Job Role	0.754	0.563	Accept Hypothesis
	Specialization	2.943	0.227	Accept Hypothesis
	Company Information	0.336	0.717	Accept Hypothesis
<b>Third Dimension</b>	Educational Qualification	2.231	0.088	Accept Hypothesis
	Experience	3.504	0.066	Accept Hypothesis
	Job Role	0.658	0.626	Accept Hypothesis
	Specialization	1.689	0.167	Accept Hypothesis

	Company Information	7.370	0.222	Accept Hypothesis
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**Source:** Prepared by the researchers based on SPSS outputs.

The results of the difference test, conducted to compare the means of sample responses based on the five characteristics, indicate that all observed differences were statistically insignificant, with significance levels exceeding 0.05. Consequently, we accept all subsidiary hypotheses, which suggest that there are no significant differences in sample responses concerning the survey axes that can be attributed to the personal characteristics of the sample.

Therefore, we also accept the main hypothesis, affirming that there are no significant differences between the means of sample responses concerning the survey axes due to sample characteristics at a significance level of 0.05.

### Conclusion

Corporate governance has emerged as a critical topic in response to the crises and collapses witnessed by many countries globally. It offers more reliable and transparent information, which helps prevent crises and ensures the proper conduct of all company activities. Internal auditing is also recognized as an effective tool and a fundamental activity that enhances corporate governance.

By facilitating timely operations, detecting various forms of fraud and manipulation, and informing the board of directors, internal auditing plays a pivotal role in maintaining corporate integrity.

### First: Study Results and Hypothesis Testing

The study's sub-questions have been systematically addressed, leading to the following conclusions:

- ✓ **First Hypothesis Proven:** There is a significant degree of effort towards enhancing the efficiency and effectiveness of internal audit operations.
- ✓ **Second Hypothesis Proven:** There is a significant degree of effort by institutions towards establishing governance principles from the respondents' perspective at a significance level (0.05).
- ✓ **Third Hypothesis Proven:** There is a significant degree of awareness of the contribution of internal auditing in establishing corporate governance from the respondents' perspective at a significance level (0.05).
- ✓ **Fourth Hypothesis Proven:** There are no differences in the mean responses of the sample on the study axes attributed to the characteristics of the sample at a statistical significance level of 0.05.
- ✓ **Fifth Hypothesis Proven:** There is a statistically significant effect of enhancing the efficiency and effectiveness of internal auditing on the aspect of board responsibility at a statistical significance level of 0.05.

### Second: Conclusions Reached

The study has yielded several significant findings:

- ✓ The substantial advancements in the field of internal auditing for accounts are evident in the enhanced performance of internal auditors. Beyond traditional auditing, evaluation, and assurance tasks, internal auditing now also engages in risk assessment and advisory services, thereby contributing significantly to the support and strengthening of corporate governance.
- ✓ The concept of corporate governance is designed to achieve harmony and balance within a company by eliminating conflicts of interest among various key groups, both internal and external to the economic units. This balance is crucial for maintaining the integrity and sustainability of corporate structures.
- ✓ The effective application of corporate governance principles serves to clearly delineate powers and responsibilities within companies. It provides shareholders and investors with a degree of reassurance, helping to address and resolve the various challenges that companies may face. This clarity in governance is essential for fostering trust and stability in the corporate environment.

- ✓ The proper application of corporate governance necessitates the presence of three fundamental elements: (1) Legislative Framework: This includes the necessary regulations and legislation to enforce governance practices; (2) Cultural Awareness: A sufficient level of understanding and cultural awareness regarding the concept of corporate governance, its requirements, and its importance; and (3) Effective Implementation: The practical and efficient implementation of these principles within the corporate structure.
- ✓ The role of internal auditing has become increasingly important in companies, particularly through its functions of evaluating the internal control system, managing risks, and providing critical support to the board of directors, senior management, and the audit committee. This role is essential for maintaining the integrity and effectiveness of corporate governance frameworks.
- ✓ The internal auditor is now tasked with the responsibility of evaluating the internal control system by identifying its strengths and weaknesses. This includes ensuring compliance with laws, procedures, and regulations, which is essential for achieving one of the primary goals of corporate governance: providing reassurance to shareholders and other stakeholders about the integrity and sound management of the company.

### **Third: Study Recommendations**

Although internal auditing plays a crucial role in establishing corporate governance, several shortcomings hinder the full realization of this role. To enhance the effectiveness of internal auditing in supporting corporate governance, the following recommendations are proposed:

- \_ The function of internal auditing should be restructured to ensure complete independence.
- \_ Specialized training courses and seminars on corporate governance and the role of internal auditing in it should be organized continuously.
- \_ The final report on the financial statements and accounts prepared by the company at the end of the accounting period should include a report on the degree of compliance with the principles and rules of corporate governance.

### **Fourth: Future Research Directions**

- \_ The impact of internal audit quality on the relationship between reducing earnings management and corporate governance.
- \_ The implications of digital transformation on the quality of internal and external auditing and its impact on activating corporate governance.

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