جامعـــة الموصـــل
كليـــة الإدارة والاقتصـــاد

تأثير الالتزام بالميثاق الأخلاقي للمدقق الداخلي على فاعلية نظام الرقابة الداخلية - دراسة تطبيقية

بحث دبلوم عالٍ
تدقيق ومراجعة حسابات

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المستخلص

يهدف هذا البحث إلى بيان تأثير الميثاق الأخلاقي للمدقق الداخلي في فاعلية نظام الرقابة الداخلية، انطلاقًا من الدور الحيوي الذي يؤديه التدقيق الداخلي في تعزيز الشفافية، وحماية الموجودات، وضمان دقة المعلومات المالية والإدارية. إذ يُعدّ الالتزام بالمبادئ الأخلاقية، المتمثلة في النزاهة والموضوعية والسرية والكفاءة المهنية، أساسًا لضمان جودة الأداء الرقابي وفاعليته داخل المؤسسات.

استند البحث إلى المنهج الوصفي التحليلي، من خلال استعراض الأدبيات ذات العلاقة بالميثاق الأخلاقي للتدقيق الداخلي ومكونات نظام الرقابة الداخلية وفق إطار (COSO)، إلى جانب دراسة العلاقة بينهما. كما تم الاعتماد على أداة الفحص لجمع البيانات من عينة عددها خمسين عنصرا من المدققين الداخليين والعاملين في الأقسام المالية في مديرية كمارك المنطقة الشمالية ومديرية ماء نينوى في محافظة نينوى/العراق. بهدف قياس مستوى الالتزام بالميثاق الأخلاقي ومدى انعكاسه على فاعلية مكونات الرقابة الداخلية.

وتوصل البحث إلى مجموعة من الاستنتاجات اهمها وجود علاقة ذات دلالة معنوية بين مستوى التزام المدقق الداخلي بالميثاق الأخلاقي وبين فاعلية نظام الرقابة الداخلية، حيث يسهم الالتزام بمبادئ النزاهة والموضوعية في تعزيز بيئة الرقابة وتحسين عملية تقييم المخاطر، كما تؤدي الكفاءة المهنية إلى رفع جودة أنشطة الرقابة، في حين ينعكس الالتزام بالسرية على موثوقية نظم المعلومات والاتصال. وأظهرت النتائج أن ضعف الالتزام الأخلاقي قد يؤدي إلى قصور في عمليات المتابعة والتقييم، مما يضعف فاعلية النظام الرقابي.

واختتم البحث بعدد من التوصيات، من أهمها ضرورة تعزيز ثقافة الالتزام الأخلاقي داخل وحدات التدقيق الداخلي، وتكثيف برامج التدريب والتأهيل المهني، وتفعيل آليات الرقابة والمتابعة بما ينسجم مع المعايير الدولية للتدقيق الداخلي، بما يسهم في دعم فاعلية نظام الرقابة الداخلية وتحقيق أهداف المؤسسة.

Abstract

This study aims to examine the impact of the Internal Auditor's Code of Ethics on the effectiveness of the internal control system, given the vital role internal auditing plays in promoting transparency, safeguarding assets, and ensuring the accuracy of financial and administrative information. Adherence to ethical principles-namely integrity, objectivity, confidentiality, and professional competence- constitutes a fundamental basis for ensuring the quality and effectiveness of oversight performance within organizations.

The study adopts a descriptive-analytical approach through a review of relevant literature on the Internal Auditor's Code of Ethics and the components of the internal control system in accordance with the framework developed by the Committee of Sponsoring Organizations of the Treadway Commission (COSO). It also examines the relationship between these two variables. Data were collected using a survey instrument administered to a sample of fifty internal auditors and employees working in financial departments at the Directorate of Northern Region Customs and the Nineveh Water Directorate in Nineveh Governorate, Iraq. The objective was to measure the level of adherence to the Code of Ethics and assess its reflection on the effectiveness of internal control components.

The findings reveal a statistically significant relationship between the internal auditor's level of commitment to the Code of Ethics and the effectiveness of the internal control system. Commitment to integrity and objectivity enhances the control environment and improves the risk assessment process. Professional competence contributes to improving the quality of control activities, while adherence to confidentiality strengthens the reliability of information and communication systems. Conversely, weak ethical commitment may lead to deficiencies in monitoring and evaluation processes, thereby undermining the overall effectiveness of the control system.

The study concludes with several recommendations, most notably the need to reinforce a culture of ethical commitment within internal audit units, intensify professional training and qualification programs, and activate monitoring and follow-up mechanisms in alignment with international internal auditing standards. Such measures would contribute to enhancing the effectiveness of the internal control system and supporting the achievement of organizational objectives.

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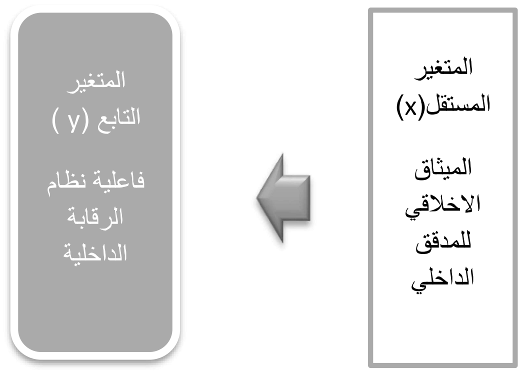
Keywords	GRAPHICAL ABSTRACT

Keywords Ethical Charter, Professional Conduct Code, Auditing Ethics, Internal Auditor, Effectiveness of Internal Control System



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