



جامعة الموصل
كلية الإدارة والاقتصاد

دور نموذج القُدرة الإدارية في تعزيز الرقابة الداخلية وفق إطار COSO - دراسة تطبيقية

بحث دبلوم عالٍ في
التدقيق ومراجعة الحسابات

سعد رضوان توفيق شريف الحاتم

إشراف
الأستاذ المساعد الدكتور
كبرى محمد طاهر حمودي

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المستخلص

يهدف هذا البحث إلى دراسة دور نموذج القدرة الإدارية في تعزيز الرقابة الداخلية، ولاسيما في القطاع العام. تنطلق الدراسة من فرضية مفادها أن مستوى القدرة الإدارية يمثل عاملاً حاسماً في تعزيز نظام رقابة داخلية فعال.

اعتمد البحث المنهج الوصفي التحليلي باستعراض وتحليل الأدبيات والدراسات السابقة ذات الصلة، مع التركيز على أبعاد القدرة الإدارية ودورها في دعم مكونات الرقابة الداخلية وفق إطار (COSO)، والمتمثلة في بيئة الرقابة، وتقييم المخاطر، وأنشطة الرقابة، ونظم المعلومات والاتصال، والمتابعة والتقييم المستمر. وأظهرت نتائج البحث أن الإدارة التي تمتلك قدرة عالية في التخطيط والتنظيم والتنسيق واتخاذ القرار تسهم بصورة مباشرة في تعزيز فاعلية بيئة الرقابة الداخلية، وتحسين كفاءة إدارة المخاطر، وتفعيل أنشطة الرقابة بصورة عملية، فضلاً عن الاتصال، وتعزيز فاعلية المتابعة والتقييم المستمر.

وخلص البحث إلى أن القدرة الإدارية تمثل متغيراً حاكماً في تعزيز فاعلية نظام الرقابة الداخلية وفق نظام COSO، وأن تمتيتها بإصلاح الهياكل التنظيمية، وبناء القدرات البشرية، وتوظيف التكنولوجيا الحديثة، يُعد مدخلاً أساسياً لحماية الموارد العامة، وتعزيز المساءلة، ورفع كفاءة الأداء في الوحدات الاقتصادية.

وخلص البحث إلى أن فاعلية نظام الرقابة الداخلية لا تتحقق بمجرد وجود القوانين والتعليمات والإجراءات المكتوبة، بل تعتمد بدرجة كبيرة على القدرة الإدارية القادرة على تحويل هذه الضوابط إلى ممارسات تطبيقية فعالة.

وأوصى البحث بضرورة الاستثمار في تنمية القدرات الإدارية بالتدريب وبناء الكفاءات، وتعزيز القيادة المؤسسية، لما لذلك من أثر إيجابي في دعم الرقابة الداخلية وتحقيق الأهداف الاستراتيجية للوحدات الاقتصادية.

Abstract

This research aims to clarify the relationship between managerial capability and the enhancement of the effectiveness of the internal control system in economic units, by analyzing the pivotal role of management in designing, implementing, and developing the control system in alignment with the strategic objectives of the economic unit. The study is based on the hypothesis that the effectiveness of internal control does not depend solely on the existence of systems and regulations but is largely associated with the availability of competent managerial capability capable of activating these systems and transforming them into practical applications.

The research addressed five main axes representing the components of the internal control system according to the COSO framework: the control environment, risk management, control activities, information and communication systems, and monitoring and ongoing evaluation. The analysis demonstrated that managerial capability contributes to strengthening the control environment and supports the efficiency of risk management through the adoption of proactive approaches to identify and address risks at early stages. Managerial capability also plays a crucial role in designing and implementing effective control activities integrated with operational processes, in addition to developing information and communication systems that support decision-making and enhancing the effectiveness of monitoring and evaluation by utilizing assessment results to correct deviations and improve performance.

The study further highlights the central role of management in enhancing the efficiency of internal control components within economic units, particularly in the public sector. It assumes that the level of managerial capability represents a decisive factor in strengthening an effective internal control system.

The research adopted a descriptive-analytical approach through reviewing and analyzing relevant literature and previous studies, with a focus on the dimensions of managerial capability and their role in supporting the components of internal control in accordance with the COSO framework, namely: control environment, risk assessment, control activities, information and communication systems, and ongoing monitoring and evaluation. The findings indicate that management possessing strong capabilities in planning, organizing, coordinating, and decision-making directly contributes to enhancing the effectiveness of the internal control environment, improving risk management efficiency, activating control activities in practice, strengthening communication, and enhancing the effectiveness of continuous monitoring and evaluation.

The study concluded that managerial capability represents a governing variable in enhancing the effectiveness of the internal control system in accordance with the COSO framework, and that its development—through organizational restructuring, human capacity building, and the adoption of modern technology—constitutes a fundamental approach to protecting public resources, enhancing accountability, and improving performance efficiency in economic units.

The research also concluded that the effectiveness of the internal control system cannot be achieved merely through the existence of laws, regulations, and written procedures, but largely depends on managerial capability capable of transforming these controls into effective practical practices.

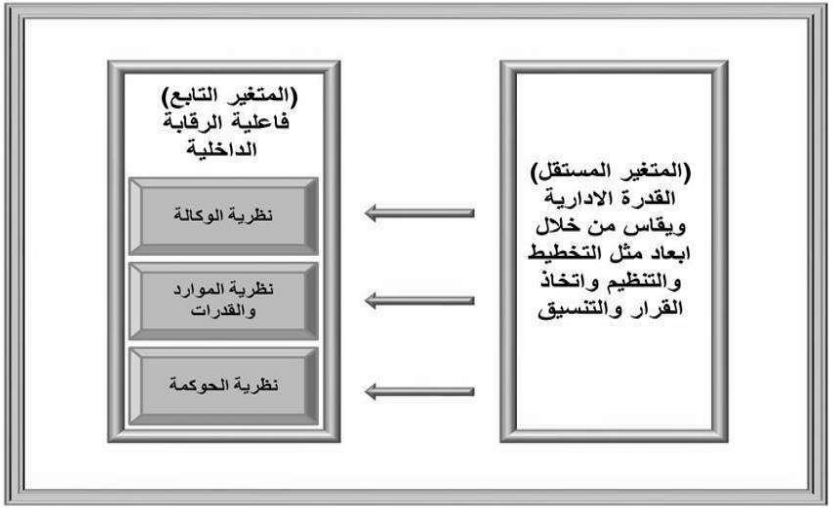
The study recommends investing in the development of managerial capabilities through training and capacity building, and strengthening institutional leadership, given their positive impact on supporting internal control and achieving the strategic objectives of economic units.

Name Saad Radhwan Tawfeeq Sharif Alhatim

The Role of the Administrative Capacity Model in Enhancing Control According to the COSO Framework:

An Empirical Study

, University of Mosul, College of Administration & Economics, Accounting Department.

Keywords	GRAPHICAL ABSTRACT
Keywords: Internal COSO ,Control ,Framework Effectiveness of Internal Control,Public Sector,Performance Efficiency	 <p>The diagram illustrates the relationship between the Administrative Capacity Model and the Internal Control System. On the right, a box labeled '(المتغير المستقل)' (Independent Variable) contains 'القدرة الادارية' (Administrative Capacity), 'ويقاس من خلال ابعاد مثل التخطيط والتنظيم واتخاذ القرار والتنسيق' (Measured through dimensions such as planning, organization, decision-making, and coordination). On the left, a box labeled '(المتغير التابع)' (Dependent Variable) contains 'فاعلية الرقابة الداخلية' (Internal Control Effectiveness). Between them, three boxes represent the components of the internal control system: 'نظرية الوكالة' (Agency Theory), 'نظرية الموارد والقدرات' (Resource and Capabilities Theory), and 'نظرية الحوكمة' (Governance Theory). Arrows point from the independent variable box to each of these three component boxes, indicating that administrative capacity influences the effectiveness of internal control through these theoretical frameworks.</p>
Abstract	<p>This research aims to clarify the relationship between managerial capability and the enhancement of the effectiveness of the internal control system in economic units, by analyzing the pivotal role of management in designing, implementing, and developing the control system in alignment with the strategic objectives of the economic unit. The study is based on the hypothesis that the effectiveness of internal control does not depend solely on the existence of systems and regulations but is largely associated with the availability of competent managerial capability capable of activating these systems and transforming them into practical applications.</p> <p>The research addressed five main axes representing the components of the internal control system according to the COSO framework: the control environment, risk management, control activities, information and communication systems, and monitoring and ongoing evaluation. The analysis demonstrated that managerial capability contributes to strengthening the control environment and supports the efficiency of risk management through the adoption of proactive approaches to identify and address risks at early stages. Managerial capability also plays a crucial role in designing and implementing effective control activities integrated with operational processes, in addition to developing information and communication systems that support decision-making and enhancing the effectiveness of monitoring and evaluation by utilizing assessment results to correct deviations and improve</p>

	<p>performance.</p> <p>The study further highlights the central role of management in enhancing the efficiency of internal control components within economic units, particularly in the public sector. It assumes that the level of managerial capability represents a decisive factor in strengthening an effective internal control system.</p> <p>The research adopted a descriptive–analytical approach through reviewing and analyzing relevant literature and previous studies, with a focus on the dimensions of managerial capability and their role in supporting the components of internal control in accordance with the COSO framework, namely: control environment, risk assessment, control activities, information and communication systems, and ongoing monitoring and evaluation. The findings indicate that management possessing strong capabilities in planning, organizing, coordinating, and decision–making directly contributes to enhancing the effectiveness of the internal control environment, improving risk management efficiency, activating control activities in practice, strengthening communication, and enhancing the effectiveness of continuous monitoring and evaluation.</p> <p>The study concluded that managerial capability represents a governing variable in enhancing the effectiveness of the internal control system in accordance with the COSO framework, and that its development—through organizational restructuring, human capacity building, and the adoption of modern technology—constitutes a fundamental approach to protecting public resources, enhancing accountability, and improving performance efficiency in economic units.</p> <p>The research also concluded that the effectiveness of the internal control system cannot be achieved merely through the existence of laws, regulations, and written procedures, but largely depends on managerial capability capable of transforming these controls into effective practical practices.</p> <p>The study recommends investing in the development of managerial capabilities through training and capacity building, and strengthening institutional leadership, given their positive impact on supporting internal control and achieving the strategic objectives of economic units.</p> <p>https://www.uomosul.edu.iq</p> <p>https://uomosul.edu.iq/libcentral</p> <p>saad.24bap40@student.uomosul.edu.iq</p>
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University of Mosul
College of Administration & Economics



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High Diploma Research in Auditing
& Review Accounts

Saad Radhwan Tawfeeq Sharif Al-Hatim

Supervised by

Assistant Professor
Dr. Kubra Mohamed Taher Hammoudi

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