جامعة الموصل

كلية الإدارة والإقتصاد

دور نظام الرقابة الداخلية في تعزيز إدارة المخاطر وفق إطار COSO-ERM

دراسة تطبيقيَّة في مديريَّة بلدية الموصل

بحث دبلوم عالٍ

في التدقيق ومراجعة الحسابات

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المستخلص

هدف البحث إلى دراسة العلاقة بين نظام الرقابة الداخلية و ادارة المخاطر وأثر مكونات الرقابة الداخلية في تعزيز ادارة المخاطر في مديرية بلدية الموصل، وتبرز أهمية الموضوع من كونهما يشكلان ركيزتين أساسيتين في بيئة الأعمال المعاصرة، إذ تسهم إدارة المخاطر في التنبؤ بالمخاطر ومعالجتها، بينما يوفر نظام الرقابة الداخلية إطاراً تنظيمياً يقلل الإنحرافات ويعزز الكفاءة التشغيلية ، و تنبع أهمية البحث من كونه يعالج العلاقة بين متغيرين حيويين هما نظام الرقابة الداخلية وإدارة المخاطر، إذ يسعى إلى سد فجوة في الأدبيات النظرية، كما يضيف بُعداً عملياً من خلال الدراسة الميدانية والتحليل الإحصائي للبيانات .

و اعتمد البحث في جانبه النظري والعملي على المنهج الوصفي التحليلي في تحليل المفاهيم والأهداف والمكونات لكل من نظام الرقابة الداخلية و ادارة المخاطر، وفي جانبه العملي على المنهج الإحصائي لتحليل البيانات التي تم جمعها عن طريقة استمارة الفحص الموزعة على (45) موظفاً من مدققي ومحاسبي وموظفي المديرية.

أظهرت النتائج البحث أن وجود نظام رقابة داخلية فعال، قائم على مكونات إطار (COSO-ERM) يسهم بشكل مباشر في تحسين عملية تحديد المخاطر وتقييمها والاستجابة لها، فضلاً عن تعزيز كفاءة الأنشطة الرقابية ورفع مستوى الالتزام والشفافية، كما أظهرت النتائج أن ضعف بعض مكونات الرقابة الداخلية يؤدي إلى ارتفاع مستوى المخاطر التشغيلية والمالية، و تسهم قوة بيئة الرقابة والأنشطة الرقابية والمتابعة والتقييم في تعزيز كفاءة وفاعلية إدارة المخاطر.

كما أوصى البحث ضرورة تبني إطار (COSO-ERM) بصورة متكاملة في مديرية بلدية الموصل ، و استحداث وحدة رسمية متخصصة بإدارة المخاطر ترتبط بالإدارة العليا و إعداد سياسة مكتوبة ومعتمدة لإدارة المخاطر، و تنمية الموارد البشرية عبر الدورات وورش العمل المتخصصة ، و تفعيل التكامل بين وحدة التدقيق الداخلي وإدارة المخاطر.

الكلمات المفتاحية: إدارة المخاطر، نظام الرقابة الداخلية، الأداء المؤسسي.

Abstract

This study aims to examine the relationship between the internal control system and risk management, as well as the impact of internal control components on enhancing risk management in the Mosul Municipality Directorate. The importance of the topic stems from the fact that both internal control and risk management constitute two fundamental pillars in the contemporary business environment. Risk management contributes to anticipating and addressing risks, while the internal control system provides an organizational framework that reduces deviations and enhances operational efficiency. The significance of the study also arises from addressing the relationship between two vital variables—internal control systems and risk management—thereby seeking to bridge a gap in the theoretical literature, in addition to adding a practical dimension through field study and statistical data analysis.

In its theoretical and practical aspects, the study adopted the descriptive–analytical approach to analyze the concepts, objectives, and components of both the internal control system and risk management. In its applied aspect, the statistical approach was used to analyze the data collected through a checklist distributed to (45) employees, including auditors, accountants, and staff members of the Directorate.

The results of the study revealed that the existence of an effective internal control system based on the components of the COSO-ERM framework directly contributes to improving the process of risk identification, assessment, and response, in addition to enhancing the efficiency of control activities and raising the level of compliance and transparency. The findings also indicated that weaknesses in certain components of internal control lead to an increase in operational and financial risks. Moreover, the strength of the control environment, control activities, and monitoring and evaluation significantly contributes to enhancing the efficiency and effectiveness of risk management.The study recommended the comprehensive adoption of the COSO-ERM framework in the Mosul Municipality Directorate, the establishment of a formal specialized risk management unit reporting directly to top management, the development of a written and approved risk management policy, the enhancement of human resources through specialized training courses and workshops, and the activation of integration between the internal audit unit and risk management.

Keywords: Risk Management, Internal Control System, Institutional Performance.

The Role of The Internal Control System in Enhancing Risk Management According To The COSO-ERM Framework :A case Study in The Mosul Municipality Directorate

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GRAPHICAL ABSTRACT

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