



جامعة الموصل
كلية الإدارة والاقتصاد

إجراءات التدقيق البيئي في المؤسسات الصحية
دراسة تطبيقية في دائرة صحة نينوى

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دبلوم عالي في التدقيق ومراجعة الحسابات
المحاسبية

بإشراف

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الفصل الأول

منهجية الدراسة والدراسات السابقة

يهدف هذا الفصل إلى بيان الأسلوب الذي تم فيه إجراء الدراسة بجانبها النظري والميداني من استعراض الدراسات السابقة ذات العلاقة بالموضوع إلى جانب تحديد المنهجية العلمية المتبعة في استكمال الدراسة , لذلك سيتم تقسيم هذا الفصل إلى مبحثين:

المبحث الأول: منهجية الدراسة.

المبحث الثاني: الدراسات السابقة.

Abstract

The aim of this study is to determine the theoretical framework for the procedures of environmental auditing and determine its requirements in the light of studies, research and recent publications about professional organizations and review the theoretical framework of health institutions and then to identify the reality of environmental auditing in the Department of Health Nineveh and develop a proposed framework for environmental auditing procedures in the Department of Health Nineveh.

The study generally tries to answer the following questions:

1. The absence of a special mechanism for the implementation of environmental auditing procedures in the Nineveh Health Department, which in turn will reduce the environmental problems represented by the waste of natural resources and the environmental pollution caused by the activities of the Department.

2. To what extent the Ninewa Health Department is committed to environmental auditing procedures.

The study concluded that there is an important and essential role for environmental auditing procedures in protecting the environment. The study was based on the following hypotheses:

1. The study is based on the hypothesis that environmental auditing plays an important and fundamental role in protecting the environment indirectly through the audit and monitoring of the environmental impacts of the activities of the Nineveh Health Department and thus helping to reduce or reduce the effects of these environmental pollutants.

2. The Nineveh Health Department is committed to applying environmental auditing procedures.

The study has reached a number of conclusions, including environmental auditing aimed at improving the image of the unit in front of the community. The standards of environmental auditing are one manifestation of the unit's commitment to the environment. Health institutions are part of the community to combat environmental pollution. The Ninawa health department is an important part of the city. Its main objectives are to protect and improve the surrounding environment.

The Ninewa Health Department recommends the existence of a unit or division of environmental auditing in the Nineveh Health Department. This unit is linked to the highest administrative authority within the department to ensure the independence and impartiality of the environmental pollution problems and the need to communicate the environmental audit reports and reports to the relevant authorities.

The current study recommended a proposal for researchers in future studies (activation of electronic auditing procedures in health institutions).

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**Environmental auditing procedures in health
institutions
Applied Study in the Nineveh Health Directorate**

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