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إهداء

لكم يا من كنتم نوراً لدمربي، ومهجةً لصدري،

إلى من مرباني صغيراً . . .

إلى من أوصاني عليهما الخالق من بعد توحيده . .

إلى من غرسا بي نبتة الدين، ورفعة العلم، وحب العطاء،

أطال الله عمرهما . . .

إلى إخوتي وأخواتي الكرام . . .

إلى النروجة الغالية الوفية . . .

إلى أبنائي الأعزاء

إلى جامعة الأقصى إدارة مرشيدة، وأساتذة كرام وزملاء أوفياء . . .

إلى كل من سلك سبيل العلم درباً ومنهجاً في حياته طالباً مرضياً لله

وتوفيقه، ثم نصرته الدين، وعُلو شأن الأمة . . .

أهدي هذا الجهد المتواضع

عرفاناً بالجميل، ونُكراناً لذاتي . . .

شكر وتقدير

أحمد الله سبحانه وتعالى حمداً كثيراً طيباً مباركاً على تمكيني من إنهاء رسالتي ، وانطلاقاً من العرفان بالجميل فإنه ليسرني ويشجع صدري أن أتقدم بجزيل الشكر والتقدير إلى جامعتي الغالية الجامعة الإسلامية .

وكذلك أتقدم بوافر الشكر والتقدير إلى أ. د. يوسف محمود جربوع ، الذي قام بالإشراف على هذه الرسالة ، وتعهدها بال العناية والاهتمام الكبيرين ، وكان لتوجيهاته القيمة ، وملاحظاته ، وتعليماته ، الأثر الكبير في خروج هذه الرسالة إلى حيز الوجود .

كما وأتقدم بالشكر الجزيل، لأساتذتي أعضاء لجنة النقاش الموقرين : أ.د. سالم حلس ، د. حمدي زعرب ، على ما تكبدوه من عناء في قراءة رسالتي وإغنائها بمقترحاتهم القيمة .

وبفائق الاحترام أشكر الأساتذة الكرام الذين قاموا بتحكيم الاستبانة ، وهم : د. أكرم حماد ، د. حمدي

زعرب ، د. ماجد الفرا ، د. نافذ بركات ، د. نضال عبد الله ، أ.د. سالم حلس ، د. علي

شاهين ، أ. د. يوسف جربوع .

وأخيراً وليس آخراً، من لا يشكر الناس لا يشكر الله ، لذلك أتقدم بأسمى معاني الشكر والعرفان والتقدير، لكل من ساهم ، وقدم لي المساعدة والمشورة لإتمام هذه الرسالة ، فجزاهم الله عني كل خير .
وفي النهاية ، آمل من الله العلي القدير، أن يكون هذا العمل المتواضع ثمرة طيبة ناضجة مفيدة ، وأن يكون لبنة أساسية في البناء المكون للمعرفة الإنسانية المفيدة والنافعة ، الذي تمنى لأبنائنا والأجيال في الحاضر والمستقبل أن تعلي هذا البناء ، وتزيد في علوه إلى أن يصل شاهق السماء .

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قائمة الجداول

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Abstract

This study aims to identify to what extent the effectiveness of the internal auditing organs performance is applied in the Palestinian universities, by identifying the extend of adherence of the internal auditing organs in the universities with the criteria issued by the Internal Auditors Council. To achieve the objectives of the study and test the hypotheses , the study depended on the primary and secondary data , and the questionnaire has been designed to suit the subject and objectives of the study, (16) copies were distributed to all employees in the internal auditing units in the Palestinian universities in Gaza Strip, and (15) Questionnaires have been received which equal to 94% The study depended on the descriptive statistical analysis method to describe and analyze the study variables and test its hypotheses.

The study has got several outcomes, including:

- Internal auditors have intermediate knowledge in the International internal auditing criteria which issued by the Internal Auditors Council.
- The existence of organized plan in the Palestinian universities, showing the position of the Auditing Department on the organizational structure as well as the internal auditing document in the universities identifying with accuracy the (objectives, powers and responsibilities).
- The existence of specialist scientific qualification in the controlling and auditing field contribute in increasing the effectiveness of internal auditing staff.

In the light of the study results ,there are a set of recommendations including:

- The need for the universities to bring in internal auditors who hold specialist professional certification in the internal auditing field or to dispatch their auditors to have courses to get such certificates.
- Motivating of the newly established universities to benefit from the experience of earlier universities in the internal auditing field and to standardize the internal auditing services in the Palestinian universities, taking into account the privacy enjoyed by each university.
- To give training courses for internal auditors to identify the international internal auditing criteria which issued by Internal Auditors Council.
- The necessity of preparing an annual plan for the Internal Auditing Unit in the Palestinian Universities based on the circulation of risk.

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**"Independent Auditor Judgment in the Evaluation of Internal Audit
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"A Local Practitioner's Guide to Internal Audit Service"

: (The Institute of Internal Auditors, 1998) .3

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" Strengthening Internal controls "

-: (Allegrini, M. D Onza, G, 2003) .7

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"The Effects of Internal Audit Structure on Perceived Financial Statement Fraud Prevention"

: (Jantan, et al, 2005) .9

" Internal auditing practices and internal control system "

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(Guy et al.,1999)

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0.012	80.0	4.00							

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"0.000 "	"%100.0 "	" 3"	.1
"	"	0.05	
"0.022 "	"%80.0 "	"1 "	.2
"	"	0.05	
"0.000 "	"%80.0 "	"4 "	.3
"	"	0.05	
"0.002 "	"%80.0 "	"5 "	.4
"	"	0.05	
"0.012 "	"%80.0 "	"6 "	.5
"	"	0.05	

"0.003 " "% 80.0" "7 " .6

" " " 0.05

"0.015 " "%80.0 " "8 " .7

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"0.002 " "% 80.0" "9 " .8

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"0.109 " "%70.0 " "2 " .9

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% 80.0 4.0 (

0.05 0.000 " %60 "

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0.022	80.0	4.0	0.0	12.5	18.8	43.8	25.0		1
0.109	70.0	3.5	0.0	12.5	37.5	50.0	0.0		2
0.000	100.0	5.0	0.0	0.0	0.0	43.8	56.3		3
0.000	80.0	4.0	0.0	0.0	18.8	62.5	18.8		4
0.002	80.0	4.0	0.0	0.0	37.5	43.8	18.8		5
0.012	80.0	4.0	0.0	6.3	31.3	62.5	0.0		6
0.003	80.0	4.0	0.0	6.3	18.8	56.3	18.8		7
0.015	80.0	4.0	0.0	37.5	6.3	43.8	12.5		8
0.002	80.0	4.0	12.5	6.3	25.0	43.8	12.5		9
0.000	80.0	4.0							

"3 "

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(23)

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"0.000 "

"%90.0 "

" 5 "

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0.05

"0.000 "

"%80.0 "

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"0.004 "

"%80.0 "

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"0.012 "

"%80.0 "

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"0.017 "

"%80.0 "

" 8 "

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"

0.05

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"0.000 "	"%80.0 "	"10 "	.6
		"	0.05
		"	
"0.549 "	"% 60.0"	"1 "	.7
		"	0.05
		"	
"	CIA CMA CPA		
"1.000 "	"%60.0 "	"3 "	.8
		"	0.05
		"	
"1.000 "	"% 60.0"	"9 "	.9
		"	0.05
		"	
" 0.302 "	"% 40.0"	"2 "	.10
		"	0.05

)

4.0

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0.035

" %60 "

% 80.0

0.05

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(23)

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0.549	60.0	3.0	12.5	31.3	31.3	12.5	12.5	CIA CMA CPA	1
0.302	40.0	2.0	18.8	43.8	6.3	25.0	6.3		2
1.000	60.0	3.0	12.5	18.8	31.3	25.0	12.5		3
0.000	80.0	4.0	0.0	0.0	0.0	56.3	43.8		4
0.000	90.0	4.5	0.0	0.0	0.0	50.0	50.0		5
0.004	80.0	4.0	12.5	0.0	0.0	50.0	37.5		6
0.012	80.0	4.0	12.5	6.3	18.8	37.5	25.0		7
0.017	80.0	4.0	12.5	12.5	0.0	38.8	6.3		8
1.000	60.0	3.0	12.5	12.5	43.8	31.3	0.0		9
0.000	80.0	4.0	0.0	0.0	25.0	62.5	12.5		10
0.035	80.0	4.0							

"3 "

(24)

0.05 % 80.0 0.000 4.0 " %60 "

(24)

0.012	80.0	4.0		1
0.000	80.0	4.0		2
0.035	80.0	4.0		3
0.000	80.0	4.0		

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$$\alpha = 0.05$$

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0.000

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$$\alpha = 0.05$$

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r

0.05

$$\alpha = 0.05$$

0.497

(25)

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"14 "

r

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0.634 r 0.05 0.008

0.497 r

$\alpha = 0.05$

(26)

0.634		
0.008		
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"0.05"

"14 "

r

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0.000

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r

0.935

r

0.05

$\alpha = 0.05$

0.497

(27)

0.935		
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15		
0.497	"0.05"	"14 "
		r

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$$\alpha = 0.05$$

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-4.1

$$\alpha = 0.05$$

(28)

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0.05

" "

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0.545

0.05

$$\alpha = 0.05$$

(28)

	<i>z</i>					
0.849	-0.191	8.64	95.00	10		
		8.20	41.00	5		
0.835	-0.209	8.64	95.00	10		
		8.20	41.00	5		
0.151	-1.435	7.50	82.50	10		
		10.70	53.50	5		
0.454	-0.748	8.05	88.50	10		
		9.50	47.50	5		

- 4.2

$$\alpha = 0.05$$

(29)

"

0.05

" "

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0.249

0.05

$\alpha = 0.05$

(29)

	z					
0.722	-0.356	8.64	121.00	13		
		7.50	15.00	2		
0.380	-0.878	8.82	123.50	13		
		6.25	12.50	2		
0.715	-0.366	8.36	117.00	13		
		9.50	19.00	2		
0.249	-1.153	8.89	124.50	13		
		5.75	11.50	2		

-4.3

$\alpha = 0.05$

(30)

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0.05

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0.479

0.05

$\alpha = 0.05$

(30)

		Chi-Square					المحور
0.434	3	2.738	11.00	9.22	7.50	5.33	
0.072	3	6.992	2.50	9.83	6.25	10.00	
0.365	3	3.177	9.50	9.33	9.50	4.67	
0.497	3	2.384	9.50	9.39	5.75	7.00	

-4.4

$\alpha = 0.05$

(31)

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0.05

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0.024

0.05

$\alpha = 0.05$

" 45-36 "

(31)

		Chi-Square	50	45-36	35-25	25	المحور
0.121	3	5.822	5.33	10.67	9.60	4.00	
0.710	3	1.380	7.50	7.50	9.70	10.00	
0.052	3	7.727	7.33	10.50	9.60	1.50	
0.024	3	9.407	7.00	10.58	9.50	2.00	

-4.5

$$\alpha = 0.05$$

(32)

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0.05

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0.814

0.05

$\alpha = 0.05$

(32)

		Chi-Square			CPA	المحور
0.709	2	0.688	8.88	9.25	7.00	
0.799	2	0.450	8.13	8.13	9.63	
0.068	2	5.371	7.69	6.13	12.50	
0.814	2	0.411	8.56	7.63	9.25	

-4.6

$\alpha = 0.05$

(33)

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0.05

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0.095

0.05

$\alpha = 0.05$

(33)

		Chi-Square	20	20-16	15-11	10-5	5	المحور
0.064	4	8.875	5.33	4.00	9.25	11.83	4.00	
0.935	4	0.825	7.50	10.00	7.75	8.75	10.00	
0.095	4	7.902	7.33	9.50	11.00	9.58	1.50	
0.052	4	9.407	7.00	9.50	9.50	10.58	2.00	

-4.7

$$\alpha = 0.05$$

(34)

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0.05

0.069

0.05

$\alpha = 0.05$

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		Chi-Square	25	-20	-15	-10	-5	5	المحور
0.248	5	6.646	5.33	7.50	10.60	11.00	11.00	4.00	
0.398	5	5.150	12.00	6.25	7.00	10.00	6.25	10.00	
0.164	5	7.860	9.33	9.50	10.70	9.50	6.75	1.50	
0.069	5	10.237	9.50	5.75	10.80	9.50	9.50	2.00	

-4.8

$\alpha = 0.05$

(35)

0.05

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0.562

0.05

$\alpha = 0.05$

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		Chi-Square						المحور
0.672	3	1.544	8.33	8.88	4.00	11.00	8.33	
0.356	3	3.244	6.25	9.81	10.00	10.00	6.25	
0.960	3	0.302	7.83	8.75	9.50	9.50	7.83	
0.562	3	2.051	6.83	9.50	9.50	9.50	6.83	

-4.9

$\alpha = 0.05$

(36)

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0.05

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0.522

0.05

$\alpha = 0.05$

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	z					
0.683	-0.408	9.25	37.00	4		
		8.25	99.00	11		
0.823	-0.224	8.13	32.50	4		
		8.63	103.50	11		
0.834	-0.209	8.13	32.50	4		
		8.63	103.50	11		
0.522	-0.641	9.50	38.00	4		
		8.17	98.00	11		

-4.10

$\alpha = 0.05$

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$\alpha = 0.05$

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	z					
0.276	-1.089	7.83	94.00	12		
		10.50	42.00	3		
0.823	-0.224	8.63	103.50	12		
		8.13	32.50	3		
0.163	-1.396	7.67	92.00	12		
		11.00	44.00	3		
0.631	-0.480	8.25	99.00	12		
		9.25	37.00	3		

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		Chi-Square	()			المحور
0.162	2	3.644	8.40	4.00	11.00	
0.838	2	0.352	8.35	10.00	8.13	
0.028	2	7.169	10.05	1.50	8.13	
0.024	2	7.431	9.40	2.00	9.50	

-4.12

$\alpha = 0.05$

(39)

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$\alpha = 0.05$

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		Chi-Square						المحور
0.284	4	5.028	11.00	4.00	11.00	8.75	6.75	
0.108	4	7.575	2.50	10.00	8.13	8.13	11.50	
0.111	4	7.522	9.50	1.50	8.13	11.00	9.38	
0.114	4	7.442	9.50	2.00	9.50	9.25	9.50	

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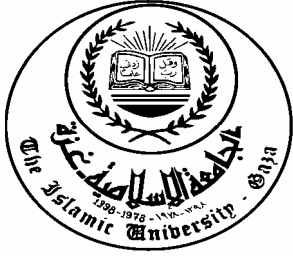
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الملاحق

قائمة بأسماء الأساتذة المحكمين

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عمادة الدراسات العليا
كلية التجارة
قسم المحاسبة والتمويل
الجامعة الإسلامية - غزة

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