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| Corporation governance that affect on Internal Auditor making Decision of ethical | | | | | | Research Title |
| Single | Single | | | | Shared name | Shared or Single |
| Journal of Economic & Administrative Science | | | | | | Published Journal title |
| 16 | | | | | | Volume Number |
| 239-257 | | | | | | Page |
| 2010 | | | | | | Year |
| **Board of Directors in Corporation have a critical role in support active governance as it bare the final responsibility on internal auditing in their corporation internal auditing had prime role in aid these boards to make the governance . This American Internal Auditors Society make a great effort in guide his members to be specialized in the bases of Corporation governance ,support and enhance the work morality and the safety organization .**  **Thus, this research deals with the auditor interaction with some ethics which form a great Challenge for its principles specially when it face the Pressures of high administration when he is required to Coop with the situation and not to make any problems .**  **The research had reach to a number of inference the most important are :-**   1. **Internal Auditors as a group showed high sensitive to reasonable limit for ethic issues through evaluate their attitude towards non dealing wit they face ethics difficulties** 2. **The existence of active auditing committee are powerful control system safety and good procedures of the administration help the Auditors to behave in ethic way when face a problem** 3. **The research represent a simple image to the ethic reality that face the internal Auditor . The results are good and great provide great chance for the future in this field .** | | | | | | Abstract |