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| That the development and expansion of the various means of communication and the openness of economic activity has contributed to the emergence of new financial instruments led in turn to increase the volume of commercial transactions carried out through it. Becomes the financial instruments to reduce the risk of fluctuating foreign exchange rates or interest or of goods and increase investment, corporate finance,  if used efficiently and effectively. And after exposure of many financial institutions and banking responsibilities.  The research has come to the conclusions of the most important: -  1 - may use the auditor an outside expert in the evaluation of derivative financial instruments to the lack of experience they have as requiring specialized technology, in order to help them in the formation of a technical opinion neutral in the amount of the importance of these tools and the health of calculation, but this use is not the type of distribution of responsibility does not exempt him from functions of his professionalأعلى النموذج  The research has come to the conclusions of the most important: -  1 - may use the auditor an outside expert in the evaluation of derivative financial instruments to the lack of experience they have as requiring specialized technology, in order to help them in the formation of a technical opinion neutral in the amount of the importance of these tools and the health of calculation, but this use is not the type of distribution of responsibility does not exempt him from functions of his professional responsibilities.  2 - Investment in derivative financial instruments is an art and science of his assets and rules, but the most important problems faced by the auditor at the auditing of those tools is the lack of awareness of most of the departments in the financial and banking institutions of the importance of these financial instruments. | | | | | | Abstract |