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| The effectiveness of internal & external auditing in supporting the corporate of governance . | Research Title  |
| Single | Single  | Shared name  | Shared or Single |
| Journal of Economic and Administrative Science  | Published Journal title  |
| 54 | Volume Number |
| 334-354 | Page  |
| 2009 | Year |
|  The study aims at showing the active role of the internal auditors through explaining what they should be obliged to in writing the reports and financial and non financial statement according to the international standards of accounting to be transport and integral . It also aims at giving the independence that the auditors should enjoy through connecting them to an auditing commissions to submit additional services in addition to assessing the instrument of control to evaluate risks, give consultation and the services related to the governance and independence of supervising Council .  The process of external auditing should render the auditors the sufficient vocational care with obligation to the rotation each (3-5) year and activate the preview who acts as an auditor . That would enable and improve the total quality of the process for external .  Also the study aimed at showing the concept of governance which is based on the base of organizing the relationship between the Board of the companies and executive Managers and between the commission of auditing in the board and the shareholders of interest holders with the company and the auditors in the second place .  Thus, the interaction between the internal and external auditors will be reflected on the board through the preparation of financial and non-official reports in integrity . Consequently , this will stop the fraud of the management on the accounting regulation and rules . Then it will contribute to the raise of the efficiency of risk assessment & the generation of real value of the company through reaching into wise governance . | Abstract |