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| **Act is Oxley ,which was issued in 2002 the most important law to regulate the business in the United State since the issuance of the Securities law for the year (1933 to 1934) in the light of occurrence failures of the accounting and financial secondly of some companies , American ,it contains items of interest to remove the external risk and uncertainties faced by accountants practitioners of the profession in fulfilling the accounting and auditing of its objectives .**  **Complying with the law and instruction Oxley corollary is the cornerstone in building the financial information useful and reliable data in the form of financial disclosure appropriate offset for the benefit of internal and external users , so this law will leave a positive impression on the profession of accounting and auditing . The research to other conclusions the following ;-**  **1-It has strengthened control over the audit firms and the prevention of collusion with the management .**  **2-It is a tool for balance in the relationship between auditors and senior management and audit committees in companies .** | | | | | | Abstract |