

بسم الله الرحمن الرحيم



الجامعة الإسلامية - غزة  
كلية الدراسات العليا  
المحاسبة والتمويل

## أثر تطبيق الجودة الشاملة علي تطوير وظائف ومهام المراجعة الداخلية

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منص أحمد سالم حجازي

الدكتور / علي عبدالله شاهين

قدمت هذه الدراسة استكمالاً لمتطلبات الحصول على درجة الماجستير في المحاسبة  
والتمويل

2007/ 1428

بِسْمِ اللّٰهِ الرَّحْمٰنِ الرَّحِیْمِ

اقْرَأْ بِاسْمِ رَبِّكَ الَّذِي خَلَقَ (1) خَلَقَ الْإِنْسَانَ مِنْ عَلَقٍ (2) اقْرَأْ  
وَرَبُّكَ الْأَكْرَمُ (3) الَّذِي عَلَّمَ بِالْقَلَمِ (4) عَلَّمَ الْإِنْسَانَ مَا لَمْ يَعْلَمْ (5).

(سورة العلق)

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قَالَ رَبِّ اشْرَحْ لِي صَدْرِي (25) وَيَسِّرْ لِي أَمْرِي (26)  
وَاحْلُلْ عُقْدَةً مِنْ لِسَانِي (27) يَفْقَهُوا قَوْلِي (28) . (سورة طه)

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وَقُلْ رَبِّ زِدْنِي عِلْمًا (114) . (سورة طه)

صَبْرًا (بِصْبَرٍ) الْعَظِيمِ

## دعاء

"اللهم اني أعوذ بك من علم لا ينفع، ومن دعاء لا يسمع، ومن قلب لا  
يخشع، ومن نفس لا تشبع"

"اللهم اني عبدك وابن عبدك وابن أمتك ناصيتي بيدك ماضٍ فيَّ  
حكمتك عدلٌ فيَّ قضاؤك أسألك بكل اسم هو لك سميت به نفسك أو أنزلته في  
كتابك أو علمته أحد من خلقك أو استأثرت به في علم الغيب عندك أن  
تفتح عليَّ فتوح العارفين بحكمتك وأن تنشر عليَّ من خزائن  
رحمتك وذكركني من العلم ما نسيت يا فتاح يا عليم يا خير يا حكيم يا ذا الجلال  
والإكرام سبحان الله والحمد لله ولا إله إلا الله والله أكبر ولا حول ولا قوة إلا بالله  
العلي العظيم عدد كل حرف كُتِبَ ويُكْتَبُ إلى أبد الأبدين ودهر  
الداهرين يا أرحم الراحمين يا رب العالمين اللهم نور بالكتاب بصري  
واشرح به صدري وأسرع به فهمي وقوي به عزمي بجولك وقوتك

فإنه لا حول ولا قوة إلا بك .

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63		1/4
64	<b>TQM</b>	2/4
64		1/2/4
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**ما هو تأثير تطبيق إدارة الجودة الشاملة في تطوير وظيفة المراجعة الداخلية في الشركات الصناعية؟**

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## **Abstract**

This study aimed at investigating how Internal Auditing as a science and profession is affected by the continuous changes in the economic activity environment. The increasing tendency to the application of Total Quality Management (TQM) in companies is considered as a proposed tool to adapt with modern changes and as a vital source to achieve competitive advantage in this era of market globalization. The study also intends to identify the functions and duties of Internal Auditing in the contemporary environment of Quality Management, and the effects of Quality Management application on the improvement of Internal Auditing performance through answering the following question:

**What effect does the application of Total Quality management have on improving the function of Internal Auditing in Industrial companies?**

For purposes of the study, the researcher used the descriptive analytical method to distribute the questionnaires. The study sample consisted of the internal auditing teams totaling (70) auditors in industrial companies holding ISO. 63 questionnaires representing 90% of the overall questionnaires were returned , The researcher used the ( SPSS ) program to presses data .

**The study concluded with the following findings:**

1. The application of Total Quality Management affects the functions of internal auditing as a tool to achieve continuous improvement in the quality of internal auditing services and to develop competitive advantage in companies through the new duties of internal auditor.
2. There is a positive correlation relationship between the application of Total Quality Management and the consultative role of internal auditor which is considered one of the new most important functions of internal auditor.



3. The study revealed the new role of internal auditor in checking and monitoring the internal and the external risks that threaten the company and affect its performance.

4. The study uncovered one of the most important functions in the Quality Management environment which is revising the Quality Management systems as the study showed a positive correlation relationship between the application of Total Quality Management and the quality Systems auditing.

**The study concluded with some recommendations of which the following are the most important:**

1. Establishing an institute of internal auditors to supervise the affairs of the profession and issue the standards which consist of the ethics and the methods of applying the profession, and the discipline procedures.
2. Extending the concepts and the principles of the international standards of internal auditing to all internal auditors.

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The Audit Committee

(The Institute of Internal Auditors,(a),2002) )



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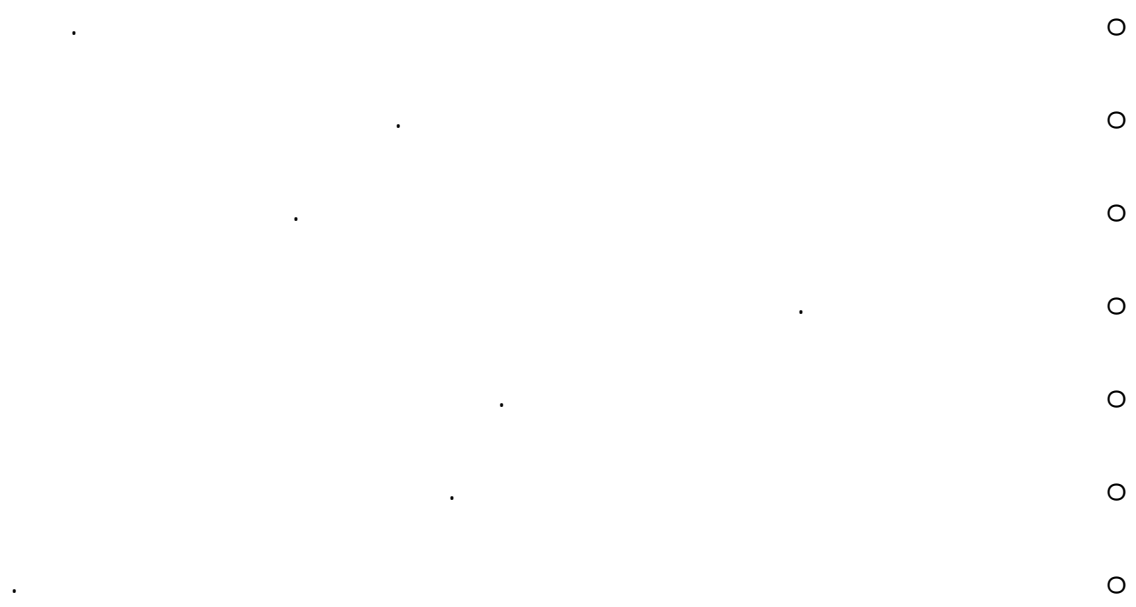
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## **الفصل الخامس**

### **الطريقة والإجراءات**

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SPSS

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63

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. 61

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8.2	5	
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39.3	24	<b>5-1</b>
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90.2	55	
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98.4	60	
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0.002	0.587	.	8
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قيمة r عند درجة حرية 23 ومستوى دلالة 0.05 تساوي 0.396

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0.055	0.389		7
0.000	0.731		8
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0.005	0.539		7
0.001	0.631		8
0.008	0.519		9

0.000	0.733	.	10
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0.000	0.818	.	6
0.000	0.671	.	7
0.040	0.413	.	8
0.003	0.563	.	9
0.005	0.545	.	10

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قيمة r عند درجة حرية 23 ومستوى دلالة 0.05 تساوي 0.396

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0.000	0.715		5
0.001	0.613		6
0.000	0.699		7
0.020	0.464		8

قيمة r عند درجة حرية 23 ومستوى دلالة 0.05 تساوي 0.396

-: :

(13-5)

( )

0.782 0.413 ( 0.05)

(13-5)

( )

0.003	0.570		1
0.040	0.413		3
0.014	0.485		3
0.000	0.655		4
0.000	0.708		5
0.000	0.730		6
0.000	0.678		7
0.013	0.489		8
0.001	0.621		9
0.000	0.782		10

قيمة r عند درجة حرية 23 ومستوى دلالة 0.05 تساوي 0.396

-: :

(14-5)

( )

0.823 0.424 ( 0.01)

(14-5)

( )

0.016	0.477		1
0.035	0.424		2
0.028	0.439		3
0.006	0.535	(ISO)	4
0.000	0.666		5
0.016	0.477		6
0.034	0.425		7
0.006	0.532		8
0.005	0.554		9
0.000	0.708		10
0.000	0.823		11

قيمة r عند درجة حرية 23 ومستوى دلالة 0.05 تساوي 0.396

2/1/7/5

(15-5)

.0.01

( 15-5 )

0.000	0.806		
0.000	0.653		
0.000	0.798	( )	
0.001	0.623		
0.000	0.686		
0.000	0.704		
0.000	0.653		

قيمة r عند درجة حرية 23 ومستوى دلالة 0.05 تساوي 0.396

**:Reliability** **2/7/5**

**:Split-Half Coefficient** **1/2/7/5**

Spearman-)

: (Brown Coefficient

(16-5)

$$\frac{r^2}{r+1} =$$

. 0.8673 و 0.7970



(16-5)

( )

0.000	0.8099	0.6805	9		
0.000	0.8217	0.6974	10		
0.000	0.8673	0.7657	13	( )	
0.000	0.7970	0.6625	11		
0.000	0.8110	0.6821	8		
0.000	0.8369	0.7195	10		
0.000	0.8124	0.6841	11		

قيمة r عند درجة حرية 23 ومستوى دلالة 0.05 تساوي 0.396

**:Cronbach's Alpha**

**2/2/7/5**

0.8574 0.7449

(17-5)

(17-5)

( )

0.7789	9		
0.7610	10		
0.8015	13	( )	
0.7449	11		
0.7803	8		
0.8278	10		
0.8574	11		

: 8/5

SPSS

:

-1

-2

-3

-4

(1- Sample K-S )

-

-5

.One sample T test

t

-6

One Way ANOVA

-7

**1/6**

**2/6**

**3/6**

**4/6**

(1- Sample K-S)

-

)

1/6

-

(1-6)

(sig. > 0.05 ) 0.05

(1-6)

**(One-Sample Kolmogorov-Smirnov - test)**

	<b>Z</b>		
0.082	1.265		
0.173	1.107		
0.228	1.041	( )	
0.115	1.195		
0.136	1.160		
0.136	1.159		
0.415	0.884		
<b>0.122</b>	<b>1.183</b>		

2/6

(One Sample T test )

T

t

)

t

t

(% 60

0.05

t

(% 60 0.05 ) t

0.05

. : **1/2/6**

" (3) (2-6)

"

.92.1

.(2005 )

" (1)

91.48

."

(2002 )

.(Sisaye & Bondar, 1999) (2002 )

" (6)

90.67

"

(The (McHugh & Raghunandan ,1994)

. Institute of Internal Auditor, 2002)

" (4)

87.54

"

.(2002 )

(2002 )

"

(7)

. 84.59

"

. (Rittenberg,1999)

"

"

(5)

. 83.93

.(2002 )

(2002 )

"

"

(8)

. 82.67

(McHugh & Raghunandan ,1994)

" (9)

82.62

"

.(Rittenberg,1999)

" (2)

76.67

"

4.31

28.102

t

"%60"

86.14

0.000

1.99

t

0.05

(2-6)

( )

0.000	18.351	91.48	4.57	0.0	0.0	3.3	32.8	63.9		1
0.000	10.361	79.67	3.98	0.0	4.9	13.1	60.7	21.3		2
0.000	25.474	92.13	4.61	0.0	0.0	0.0	39.3	60.7		3
0.000	22.009	87.54	4.38	0.0	0.0	0.0	62.3	37.7		4
0.000	14.298	83.93	4.20	0.0	1.6	8.2	59.0	31.1		5
0.000	17.579	90.67	4.53	0.0	1.7	5.0	31.7	61.7		6
0.000	13.406	84.59	4.23	0.0	3.3	6.6	54.1	36.1		7
0.000	17.449	82.67	4.13	0.0	0.0	6.7	73.3	20.0		8
0.000	12.718	82.62	4.13	0.0	4.9	3.3	65.6	26.2		9
<b>0.000</b>	<b>28.102</b>	<b>86.14</b>	<b>4.31</b>							

1.99 0.05 (60)

t

( )

2/2/6

"

(9)

(3-6)

"

.91.80



(1999 )

.(2005 )

" (6)

87.00

"

.(1974 )

(2005 )

(2005 )

" (10)

. 86.89

"

Lampe and ) (2005 )

.

.(Sutton,1997

" (7)

85.00

"

.(1999 )

(1997 )

Feed Back

" (4:2:1)

" "

"

" "

84.59

(1999 )

(1997 )

" (8)

82.95

"

(2002 )

(2000 )

(1997 )

" (3)

81.97

"

.(1999 )

" (5)  
80.33 "

. (Lampe and Sutton,1997) (Sisaye,1994)

4.25

27.889

t "%60" 84.96

0.000

1.99

t

0.05

(3-6)

( )

	t										
0.000	18.155	84.59	4.23	0.0	0.0	4.9	67.2	27.9		1	
0.000	18.155	84.59	4.23	0.0	0.0	4.9	67.2	27.9		2	
0.000	15.925	81.97	4.10	0.0	0.0	9.8	70.5	19.7		3	
0.000	15.582	84.59	4.23	0.0	0.0	3.3	67.2	29.5		4	
0.000	10.111	80.33	4.02	1.6	3.3	9.8	62.3	23.0		5	
0.000	16.517	87.00	4.35	0.0	0.0	8.3	48.3	43.3		6	
0.000	16.951	85.00	4.25	0.0	0.0	6.7	61.7	31.7		7	
0.000	10.055	82.95	4.15	1.6	4.9	8.2	47.5	37.7		8	
0.000	25.045	91.80	4.59	0.0	0.0	0.0	41.0	59.0		9	
0.000	13.233	86.89	4.34	0.0	3.3	9.8	36.1	50.8		10	
<b>0.000</b>	<b>27.889</b>	<b>84.96</b>	<b>4.25</b>								

1.99 0.05 (60) t

(" " ) : 3/2/6

" (10) (4-6)

93.44 "

.(Lamp and Sutton,1992) (1999 )

" " (9)  
. 88.00

.  
" (4,3)  
" "  
. 86.56 "

(Didis,1997)

.  
" (6)  
. 86.10 "

Khandeker and )

. (Phalke,1991  
" " (12)  
85.67

" (13,5,1)

" "

" "

85.57

"

(2002 )

" (7)

84.59

"

" (2)

"

82.62

.(2005 )

4.30

28.894

t "%60"

% 86.03

0.05

0.000

1.99

t

((      ))

(4-6)

((      )      )

	t										
0.000	12.846	85.57	4.28	1.6	1.6	4.9	50.8	41.0		1	
0.000	11.575	82.62	4.13	0.0	4.9	8.2	55.7	31.1		2	
0.000	20.443	86.56	4.33	0.0	0.0	1.6	63.9	34.4		3	
0.000	18.219	86.56	4.33	0.0	0.0	4.9	57.4	37.7		4	
0.000	22.091	85.57	4.28	0.0	0.0	0.0	72.1	27.9		5	
0.000	17.746	86.10	4.31	0.0	0.0	5.1	59.3	35.6		6	
0.000	22.648	84.59	4.23	0.0	0.0	0.0	77.0	23.0		7	
0.000	20.026	90.49	4.52	0.0	0.0	4.9	37.7	57.4		8	
0.000	13.806	88.00	4.40	0.0	3.3	8.3	33.3	55.0		9	
0.000	22.942	93.44	4.67	0.0	0.0	4.9	23.0	72.1		10	
0.000	10.042	78.36	3.92	0.0	4.9	14.8	63.9	16.4		11	
0.000	16.996	85.67	4.28	0.0	1.7	1.7	63.3	33.3		12	
0.000	19.183	85.57	4.28	0.0	0.0	3.3	65.6	31.1		13	
<b>0.000</b>	<b>28.894</b>	<b>86.03</b>	<b>4.30</b>								

1.99

0.05

(60)

t

: :

" (5.2) (5-6)

" "

. 81.97 "

.

.(1999 ) (2002 )

" " (9.3)

"

81.64

.(1997 ) .

" (6)

80.98 "

. (2005 ) .

" (10)

. 80.66 "



(2005 )

" (1)

. 79.02

(2002 )

.

"

"

(8)

. 78.03

(2005 )

.

"

(11)

. 76.67

"

. (2002 )

" (7)

. 76.07 "

" " (4)

75.41

3.97

22.278 t "%60" %79.46

0.05 0.000 1.99 t

(5-6)

( )

0.000	11.539	79.02	3.95	0.0	1.6	18.0	63.9	16.4		<b>1</b>
0.000	21.662	81.97	4.10	0.0	0.0	3.3	83.6	13.1		<b>2</b>
0.000	18.448	81.64	4.08	0.0	1.6	1.6	83.6	13.1		<b>3</b>
0.000	9.765	75.41	3.77	0.0	1.6	27.9	62.3	8.2		<b>4</b>
0.000	11.167	81.97	4.10	1.6	1.6	9.8	59.0	27.9		<b>5</b>
0.000	12.249	80.98	4.05	1.6	0.0	9.8	68.9	19.7		<b>6</b>
0.000	7.719	76.07	3.80	3.3	1.6	19.7	62.3	13.1		<b>7</b>
0.000	14.896	78.03	3.90	0.0	1.6	11.5	82.0	4.9		<b>8</b>
0.000	20.114	81.64	4.08	0.0	0.0	4.9	82.0	13.1		<b>9</b>
0.000	12.771	80.66	4.03	0.0	1.6	13.1	65.6	19.7		<b>10</b>
0.000	10.996	76.67	3.83	0.0	3.3	16.7	73.3	6.7		<b>11</b>
<b>0.000</b>	<b>22.278</b>	<b>79.46</b>	<b>3.97</b>							

1.99

0.05

(60)

t

( ): 5/2/6

" (4) (6-6)

. 93.44 "

(2000 )

(1999 )

" (5)

. 89.18 "

.(2002 ) (1999 ) (Forrest,1999)

" (8)

. 87.87 "

" (1)

. 86.89 "

.(1999 ) (2002 )

"

"

(7.3)

"

"

. 86.23

.(2002 )

"

(6)

. 84.59

"

. (2005 )

"

"

(2)

. 83.93

.(1999 )

4.36

23.856

t

"%60"

%87.30

0.05

0.000

1.99

t

(6-6)

( )

	t									
0.000	16.020	86.89	4.34	0.0	0.0	9.8	45.9	44.3		1
0.000	14.298	83.93	4.20	0.0	1.6	8.2	59.0	31.1		2
0.000	18.163	86.23	4.31	0.0	0.0	4.9	59.0	36.1		3
0.000	22.942	93.44	4.67	0.0	0.0	4.9	23.0	72.1		4
0.000	16.349	89.18	4.46	0.0	0.0	11.5	31.1	57.4		5
0.000	13.406	84.59	4.23	0.0	3.3	6.6	54.1	36.1		6
0.000	15.246	86.23	4.31	0.0	1.6	6.6	50.8	41.0		7
0.000	17.011	87.87	4.39	0.0	1.6	3.3	49.2	45.9		8
<b>0.000</b>	<b>23.856</b>	<b>87.30</b>	<b>4.36</b>							

1.99

0.05

(60)

t

" : :  
(7) (7-6)

. 87.33

"

(2005 )

" (5)

. 86.33

. (Ridley and Chamber,1998)

" " (4)

. 85.25

(Turnbull-b,1999)

" (6)

. 83.93

"

		"	(8)	
	. 82.95	"		
				.
	"	"	(1)	
				82.30
				.
81.00		"	"	(3)
	. (2005 )			
	" "	"	(10.2)	
	"			
				. 80.33
				.
		"	(9)	
				79.67
				"
	.(2005 )			



4.11

15.006

t

"%60"

%82.30

0.05

0.000

1.99

t

(7-6)

( )

0.000	15.006	82.30	4.11	0.0	1.6	6.6	70.5	21.3		<b>1</b>	
0.000	14.921	80.33	4.02	0.0	0.0	13.1	72.1	14.8		<b>2</b>	
0.000	14.389	81.00	4.05	0.0	1.7	8.3	73.3	16.7		<b>3</b>	
0.000	15.034	85.25	4.26	0.0	1.6	6.6	55.7	36.1		<b>4</b>	
0.000	14.551	86.33	4.32	0.0	1.7	8.3	46.7	43.3		<b>5</b>	
0.000	12.127	83.93	4.20	0.0	3.3	11.5	47.5	37.7		<b>6</b>	
0.000	14.389	87.33	4.37	0.0	1.7	10.0	38.3	50.0		<b>7</b>	
0.000	14.913	82.95	4.15	0.0	0.0	11.5	62.3	26.2		<b>8</b>	
0.000	19.853	79.67	3.98	0.0	0.0	8.2	65.2	6.6		<b>9</b>	
0.000	14.921	80.33	4.02	0.0	0.0	13.1	72.1	14.8		<b>10</b>	
0.000	15.006	82.30	4.11								

1.99

0.05

(60)

t

( )

7/2/6

" (1) (8-6)

"

. 90.82

. (2002 )

" (2)

. 89.51

"

. (1997 ) (2005 )

" (6)

. 88.85

"

(2005 )

" (5)

. 87.67

"

(Sisaye&Bondar,1999.)

. (2005 )

" (4,3)

"ISO

" "

. 87.21

.(1999 )

" (7)

. 83.93

"

(1997 )

(1999 )

.

" (9)

. 82.67

"

(1999 )

" (11)

"

. 82.62

.(2005 )

"

" (8)

. 80.66

(2002 )

" (10)

"

77.70

(2005 )

4.27

36.924

t

"%60"

%85.34

0.000

1.99

t

0.05

(8-6)

( )

0.000	22.513	90.82	4.54	0.0	0.0	1.6	42.6	55.7		<b>1</b>	
0.000	21.514	89.51	4.48	0.0	0.0	1.6	49.2	49.2		<b>2</b>	
0.000	20.537	87.21	4.36	0.0	0.0	1.6	60.7	37.7		<b>3</b>	
0.000	19.367	87.21	4.36	0.0	0.0	3.3	57.4	39.3	(ISO)	<b>4</b>	
0.000	20.459	87.67	4.38	0.0	0.0	1.7	58.3	40.0		<b>5</b>	
0.000	15.181	88.85	4.44	0.0	3.3	4.9	36.1	55.7		<b>6</b>	
0.000	21.221	83.93	4.20	0.0	0.0	1.6	77.0	21.3		<b>7</b>	
0.000	16.738	80.66	4.03	0.0	0.0	9.8	77.0	13.1		<b>8</b>	
0.000	18.750	82.67	4.13	0.0	0.0	5.0	76.7	18.3		<b>9</b>	
0.000	10.086	77.70	3.89	0.0	4.9	14.8	67.2	13.1		<b>10</b>	
0.000	16.621	82.62	4.13	0.0	0.0	8.2	70.5	21.3		<b>11</b>	
0.000	36.924	85.34	4.27								

1.99

0.05

(60)

t

: 3/6

1/3/6

.  $\alpha = 0.05$

:

1/1/3/6

.  $\alpha = 0.05$

0.754

(9-6)

0.05

0.000

.  $\alpha = 0.05$

McHugh And ) (Rittenberg,1999) (2005 )

(The Institute of Internal Auditor,2002) (Raghundan,1994

(Liu,1997) (Sisaye and Bondar,1994) (2002 )

**2/1/3/6**

$\alpha = 0.05$

0.664

(9-6)

0.05

0.000

$\alpha = 0.05$

(2005 )

(1999 )

(2002 )

**3/1/3/6**

$\alpha = 0.05$

0.748

(9-6)

0.05

0.000

$\alpha = 0.05$

(Didis,1997)

4/1/3/6

$\alpha = 0.05$

0.686

(9-6)

0.05

0.000

$\alpha = 0.05$

"

(2002 )

(1999 )

(1974 )

(9-6)

0.05

0.000

0.914



$$\alpha = 0.05$$

(9-6)

0.914	0.686	0.748	0.664	0.754		
0.000	0.000	0.000	0.000	0.000		
61	61	61	61	61		

قيمة r عند درجة حرية 59 ومستوى دلالة 0.05 تساوي 0.250

2/3/6

$$\alpha = 0.05$$

(10-6)

0.05

0.000

0.708

$$\alpha = 0.05$$

. 1999

**3/3/6**

.  $\alpha = 0.05$

0.709

(10-6)

0.05

0.000

.  $\alpha = 0.05$

(2005 )

.

**4/3/6**

.  $\alpha = 0.05$

0.680

(10-6)

0.05

0.000

.  $\alpha = 0.05$

(1999 ) (2005 ) (1992 )  
 (2005 )

**(10-6)**

0.680	0.709	0.708		
0.000	0.000	0.000		
61	61	61		

قيمة r عند درجة حرية 59 ومستوى دلالة 0.05 تساوي 0.250

**1/5/3/6**

$\alpha = 0.05$

0.401

F

(11-6)

0.05

(57 3)

2.74

F

$\alpha = 0.05$

(11-6)

	F					
0.309	1.225	4.2818	4.2597	4.5556	4.5778	
0.026	3.332	4.3005	4.0900	3.4000	4.2600	
0.151	1.838	4.3017	4.1519	4.7692	4.5077	( )
0.451	0.892	3.9331	4.0636	4.2727	4.0909	
0.093	2.244	4.4500	4.1250	4.0000	4.1500	
0.713	0.458	4.1565	4.1511	4.5000	3.9800	
0.056	2.672	4.2345	4.2909	4.9091	4.3818	
0.753	0.401	4.2293	4.1625	4.3750	4.2861	

F 2.74

0.05

(57 3)

2/5/3/6

$\alpha = 0.05$

0.211

F

(12-6)

0.05

(58 2)

3.13

F

$\alpha = 0.05$

(12-6)

	F				
0.087	2.549	4.8333	4.3033	4.2099	
0.793	0.233	4.4000	4.2484	4.2111	
0.806	0.216	4.4615	4.2989	4.2821	( )
0.850	0.163	4.0909	3.9635	4.0000	
0.269	1.342	4.0000	4.4050	4.2222	
0.606	0.505	3.8500	4.1631	4.1222	
0.725	0.323	4.3636	4.2729	4.2121	
0.810	0.211	4.2917	4.2308	4.1806	

F 3.13

0.05

(58 2)

3/5/3/6

$\alpha = 0.05$

1.472

F

(13-6)

0.05

(57 3)

0.232

F

$\alpha = 0.05$

(13-6)

	F					
		16	15-11	10-6	5-1	
0.043	2.897	3.7778	4.4074	4.4079	4.1777	
0.285	1.294	3.6000	4.3160	4.2584	4.2375	
0.038	3.006	3.5455	4.4017	4.3773	4.2107	( )
0.193	1.626	3.8182	4.1515	4.0034	3.8784	
0.231	1.476	4.0000	4.5000	4.2500	4.4583	
0.790	0.349	3.9000	4.0444	4.1494	4.1926	
0.559	0.695	4.0000	4.3131	4.2966	4.2273	
0.232	1.472	3.8000	4.2998	4.2500	4.1875	

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0.039	2.106	4.0185	4.3384	
0.227	1.220	4.0833	4.2659	
0.067	1.865	4.0524	4.3289	( )
0.481	710.	3.8788	3.9833	
0.256	1.147	4.1667	4.3864	
0.145	1.475	3.9000	4.1737	
0.014	2.530	4.0152	4.2944	
0.031	2.213	4.0130	4.2486	

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الجامعة الإسلامية بغزة

عمادة الدراسات العليا

كلية التجارة - قسم المحاسبة والتمويل

## استبانة

” أثر تطبيق الجودة الشاملة في تطوير وظائف ومهام المراجعة الداخلية ”

: " نشاط مستقل واستشاري

وموضوعي مصمم لإضافة قيمة للشركة وتطوير عمليات الإدارة وذلك بمساعدتها لانجاز أهدافها بطريقة منهجية منظمة وتقييم وتطوير فعالية

إدارة مخاطرها وتقييم مجموعة إجراءات نظام الرقابة الداخلية ومدى كفاءتها " .

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**الجزء الثاني :**

**المجال الأول : استقلالية قسم المراجعة الداخلية**

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**المجال الثالث : فعالية مخرجات قسم المراجعة الداخلية ( التقارير )**

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**المجال السابع : مراجعة نظم الجودة.**

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