



THE ROLE OF INTERNAL AUDITING IN THE SUSTAINABILITY OF HIGHER EDUCATION INSTITUTIONS, WASIT UNIVERSITY, IRAQ AS A MODEL

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Article history:	Abstract:
<p>Received: 22th May 2025 Accepted: 21th June 2025</p>	<p>This study was aimed to demonstrate the role of internal Audit and oversight in the sustainability of higher education institutions. It also is attention to the internal auditor's effectiveness in maintaining their sustainability and the impact of their quality of work on their achievements at all levels. The research methodology relied on a questionnaire and field visits to Wasit University, part of the Iraqi Ministry of Higher Education institutions. The results showed that internal Audit and oversight play a significant role in strengthening the decisions of the Ministry of Higher Education, but they have not been implemented effectively. Internal Audit and oversight work in the Ministry of Higher Education and its formations focuses more on monitoring financial operations (withdrawals, deposits, and annual inventory control) than on performance reports and periodic evaluations related to the academic process and making sound decisions. Internal Audit and oversight work in this institution is traditional and lacks modernity and keeping pace with developments. Therefore, a shift in internal Audit and control from traditional practices to productive, effective, and distinctive practices characterized by modernity, based on clear and transparent digital data using modern technology. This will effective and beneficial results that can be used to make sound and effective decisions that preserve the sustainability of scientific and academic work within this institution.</p>

Keywords: internal auditing, sustainability, monitoring financial, modern technology

INTRODUCTION

Internal Audit and control focus on detect defects at their earliest appearance. Over time, they have evolved into a profession dedicated to preserving public assets and property, reducing fraud, embezzlement, and waste of public funds. Over time, internal Audit and control have evolved into a profession whose goal is to ensure transparent, error-free, and accurate financial statements.

The concept of sustainable development emerged in 1992, and was shortly followed, in 1996, by the concepts of environmental quality and social quality. Several terms have emerged for the concept of sustainability, including "total performance," coined by Korino Philippe, or (strategic performance) coined by Manuel and others. The term closest to the general concept, coined by Siberon John, is "sustainable performance." Numerous studies have demonstrated the relationship and interconnectedness between corporate social responsibility activities, the level of sustainable performance, and the resulting outcomes.

Based on the above, the research problem revolves around a fundamental point: evaluating effective and efficient oversight work to keep pace with modernity, which in turn will impact the quality and sustainability of higher education. Based on the above problem, the researcher will attempt to verify the following hypotheses:

- Is there a positive relationship between good internal Audit and oversight and the sustainability of higher education institutions in Iraq?
- Are there challenges facing the effectiveness of internal Audit and oversight from the administrative and financial aspects in achieving the goal of sustainability?

For the purpose of this research, the study was divided into four chapters. The first chapter includes the general framework of the study and is divided into two sections. The first covers previous studies, while the second covers the scientific methodology. The second chapter covers the concept of audit and internal control, the concept of sustainable performance, and the quality of higher education outcomes. The first section is devoted to a theoretical introduction to



Audit and internal control, and the second section addresses the evaluation of sustainable performance. The third chapter addresses the practical aspect of the study and is divided into two sections. The first section provides an overview of the Iraqi Ministry of Higher Education and Scientific Research, while the second section analyzes and tests hypotheses. The fourth section is devoted to conclusions and recommendations.

CHAPTER ONE

Previous Studies and Research Methodology

This chapter will address the research methodology and discuss previous studies related to the research variables, and the extent to which internal Audit and control contribute to the sustainability of the scientific curriculum in Iraqi higher education. It will present the most important research in this field in foreign, Arab, and local research and journals related to the variables of this research. This chapter will include two sections:

Section One: Previous Studies and the Contribution of the Current Research

Section Two: Research Methodology

Section One:

Arab and Iraqi Studies

1- Malika and Houari (2018)	
Study Title	The Role of Audit in Evaluating Sustainable Performance (Financial, Environmental, and Social)
Study Sample	National Oil Corporation
Study Type	Case Study
Study Objective	This study aimed to provide a detailed overview of the audit and oversight function, its relationship to development, and its impact on the performance of this institution in Algeria. This study aims to diagnose problems and develop necessary solutions.
Conclusions	The National Oil Corporation in Algeria must prioritize environmental and social performance, as they are considered important factors in evaluating performance to achieve comprehensive quality, which in turn is reflected in the overall performance of this institution.
Tools	Descriptive and Analytical Method
Benefits of this Study	Theoretical Aspect: Through the modern audit and oversight profession, the institution can achieve sustainable development, particularly through the comprehensive and periodic review function, which is considered an effective and indispensable administrative tool.

2. Al-Taie (2019)	
Study Title	The Role of Internal Audit in Enhancing Social Performance Reports in Iraqi Economic Units
Study Sample	A group of branches of the Iraqi Oil Products Distribution Company had a proposed mechanism.
Study Type	Detailed explaining
Study Objective	The concept of social Audit and its relationship to internal auditing, identifying the problems that hinder the work of the internal auditor, and identifying the requirements for performance reports, as well as highlighting the role played by the internal auditor in developing social performance reports.
Conclusions	The study concluded that internal Audit plays an important role in developing social performance requirements at all levels. Internal audit also plays an advisory role in developing performance reports, depending on the size of the organization.
Tools	Survey form and actual data from the company's branches.
Scope of Benefit	Theoretical aspect
Study Contributions	The study concluded that internal Audit plays an important role in evaluating the performance of institutions as a control tool that provides a reliable impression of the extent of economic units' commitment to social responsibility, which in turn is reflected in social performance.



Foreign studies:

1. Desimoe et al., (2020)	
Study Title	Correlates of Internal Audit Function in Solvency in Sustainability Audits
Study Sample	This study includes organizations that are interested in issuing sustainability reports and organizations that do not attach importance to these reports.
Study Type	Descriptive Analysis Method
Study Objective	The primary objective of this study was to determine the extent to which internal auditors verify the risk assessment, industry, and age of the IAF, and whether the issuance of sustainability reports is related to the IAF's participation in sustainability audits. The above symbol refers to the impact assessment framework.
Conclusions	The results indicate that the IAF's participation in issuing performance reports and risk assessments is positively related to the impact assessment framework's participation in sustainability audits.
Tools	Statistical Analysis Method and Questionnaire with Impact Assessment
Benefits of this Study	Theoretical aspect
1 Wahhab AL-Shammari (2021)	
Study Title	Audit Committee Characteristics, Regulatory Changes and Financial Reporting Quality in Iraq: Some Lessons from SOX Act
Study Sample	Non-Financial Companies in Iraq.
Study Type	Descriptive Analysis Method
Study Objective	The study aims to examine the impact of audit and oversight characteristics, including characteristics, size, number of meetings, independence, and experience, on the quality of financial reporting in non-financial companies in Iraq.
Conclusions	The results indicate that the characteristics of audit and oversight processes are characterized by professionalism, which leads to enhanced financial reporting quality due to the expertise and skills of the staff.
Tools	Statistical analysis and questionnaire methods using the linear regression model
Benefits of this Study	Theoretical aspect

Chapter One: Previous Studies and the Scientific Mission - Section One

Discussion of Previous Research and the Contribution of the Current Research:

By reviewing previous studies and research, the following becomes clear:

1. Previous studies and research have been useful in covering some theoretical aspects of the research.
2. Previous studies and research have not addressed the role of internal Audit and oversight in the sustainability of higher education institutions, nor the expected outcomes of optimally independent performance reports. The most important feature that distinguishes this study from its predecessors is the possibility of employing quarterly and annual audit reports in higher education institutions and utilizing them to diagnose strengths and weaknesses and develop appropriate solutions to achieve positive results, leading to global rankings in all aspects.

Section Two: Research Methodology

This section addresses the problem and methods for addressing it in a manner that ensures appropriate testing of hypotheses and achieving the established objectives. It also highlights its importance, the proposed solutions to the problem, and the method of their implementation. It also reviews and discusses the literature on the subject under study.

Research Importance

The scientific importance of this research lies in drawing the attention of higher education institutions to the role of internal audit and oversight and the extent of their contribution to providing advisory services and a roadmap for these institutions to achieve sustainability.

Research Aims



Through this study, the role of internal Audit and oversight can be clarified and their importance in achieving sustainability in higher education institutions in Iraq. This can achieve the following objectives:

1. Review the literature on internal Audit and oversight and their impact on the sustainability of higher education institutions.
2. Clarify the role of internal Audit and oversight and their impact on the quality of higher education.
3. Attention of the internal auditor and supervisor to the importance of their work and its impact on the sustainability of higher education institutions.

Research Problem

The research problem lies in the weakness of the role of internal Audit and oversight in higher education institutions, as they have not been shown to play a significant role in the sustainability of these institutions. Based on the above problems, the following questions can be posed:

1. The quality of internal Audit and oversight in higher education institutions positively impact the sustainability and development of these institutions?
2. The performance reports issued by internal Audit and oversight impact the quality and sustainability of higher education institutions and their outcomes?
3. The sustainability and quality of higher education impact the development and advancement of internal audit and oversight to keep pace with developments and modern technology?

Research Hypotheses

Based on the questions raised and referred to in the research problem, there is a set of hypotheses that can be proposed as follows:

1. The quality of internal audit and oversight contributes to the sustainability and development of higher education institutions.
2. Internal control reports contribute to the quality of higher education institutions' outputs.
3. The sustainability and quality of higher education contribute to the development and advancement of internal audit and control to keep pace with technological developments.

Research samples

The research community consists of the internal and control staff at Wasit University, one of the higher education and scientific research institutions in Iraq.

Research variables and measurement methods

The research variables (dependent, mediating, and independent) can be summarized as follows:

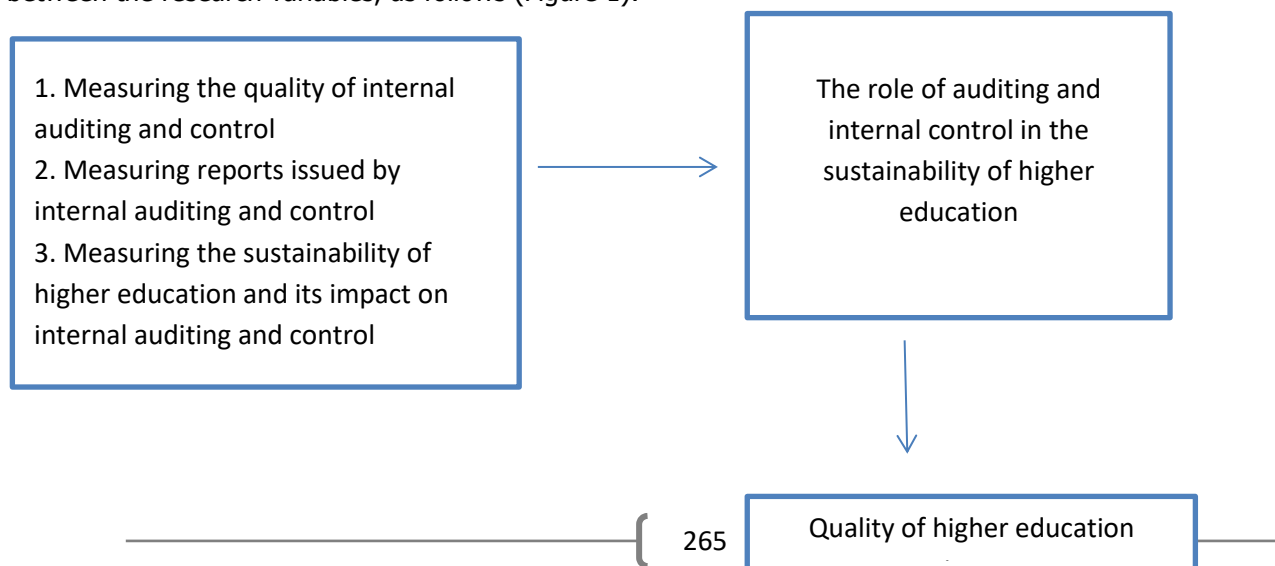
1. Independent variable: Internal audit and control.
2. Mediating variable: Sustainability.
3. Dependent variable: Quality of higher education in Iraq.

Spatial and temporal boundaries of the research

- Spatial boundaries: These boundaries represent the application of the dimensions of internal audit and control to the sustainability of higher education and scientific research institutions in Iraq.
- Temporal boundaries: Performance reports for the academic year 2023-2024 at Wasit University, one of the higher education and scientific research formations in Iraq.

Research Hypothesis

The hypothetical research, which shows its basic features and explains the relationship of influence and correlation between the research variables, as follows (Figure 1):





Chapter Two

Section One

Introduction to Internal Auditing

The Institute of Internal auditors was founded in 1941 due to the proliferation of large companies with complex financial and administrative operations, which necessitated the development of the audit and Audit profession. Its headquarters was located in the United States and was designated the IIA, with 24 members. However, the roots of Audit and Audit extend back centuries BC (Reding et al., 2013: 210).

In 1968, the Code of Ethics for the Audit Profession was issued, regulating the work of internal auditors. The standard regulating it was issued in 1979 (CIA). The CIA clarified the work of internal auditors, stating that they play an important role in developing audit practices to combat fraud, manipulation, forgery, and money laundering, and providing assurances regarding the application of professional ethics (Tamimi, 2021).

The Concept of Internal Audit and Control

The concepts of internal audit and control vary in the opinions of scholars and specialists in their fields, due to the importance and magnitude of the responsibilities borne by those working in this field. It can be summarized as the review and follow-up process that takes place within an organization, the goal of which is to evaluate work and protect the organization from all financial and administrative aspects. Audit can take various forms, such as operational auditing, risk assessment, compliance, etc. (Lastianti et al., 2018).

Internal Audit and control is an organized process that operates according to a defined organizational approach, based on controls and instructions that objectively evaluate work outcomes and compare them with applicable regulations. It also ensures that employees comply with established standards and communicates the results to users (Chauk, 2021). Based on the above, the researcher believes that the definition closest to the concept of internal Audit and control is a set of regulatory controls and procedures followed by an organization, monitored by specialists in departments, divisions, or directorates called (internal Audit and control) to ensure the accuracy of financial, administrative, and accounting information and achieve high-quality productivity.

The Importance of Internal Audit and Control

Internal Audit and control are an important tool in corporate management to ensure the sound operation of economic units by detecting errors in implementation or in the laws themselves (Jawad and Ahmed 2020). The Institute of Internal Auditors indicated that the role played by the internal auditor and controller is advisory, preserving the value of the organization, minimizing risks, and assisting the organization's management in achieving strategic objectives to meet the aspirations of users (Iman and Rahma, 2019).

The importance of internal Audit and control in organizations has been increased by a number of variables that have impacted the improvement of the entire institutional system, represented by the following points: (Al-Jabri, 2014).

1. The increasing size of organizations and the increase in their business value.
2. The urgent need to protect corporate funds from manipulation, fraud, and money laundering.

The importance of internal Audit and control is highlighted in assisting institutional management in the following: (Bubilek, 2017,).

1. Utilizing information in making strategic decisions.
2. Utilizing performance reports to prepare future plans.
3. Reduce the risks resulting from potential failures that institutions may be exposed to.
4. The process of reviewing performance reports for management.
5. Diagnose shortcomings and guiding executive managers in addressing them.

Internal Audit and Control Goals

Internal Audit and control have clear and differentiated goals depending on the size of the institution and its objectives, whether service-related or production-related. Auditors always aim to improve results in their institutions in search of added value and enhancing operations. These goals can be defined as follows: (Louwers, et al., 2014).

1. Auditors as representatives of the institution's management.
2. Improve productivity and operational efficiency.
3. Diagnose and analyze risks and propose appropriate solutions to address them.

Chapter Two

Section Two: Evaluating the Sustainable Performance

Sustainable Performance

To ensure the quality of organizations, achieve competitive positions, and achieve the sustainability of these institutions, especially since some of them are temporary in nature, meaning short-term, achieve self-interest. However, non-



traditional organizations whose goal is to serve the community seek to achieve sustainable performance, which poses a challenge in our time. Thus, the common factor among these organizations is the extent to which they provide sustainable services to society (Al-Mawajda, 2019).

Define Sustainable Performance

It can be defined as an estimated performance achieved by an economic institution over a period of time, which may be a year or more, and can be measured by the institution's ability to utilize its available resources effectively (Anis, 2020). Sustainability performance has also been defined as one of the tools used to measure an organization's level of success or failure, which management can leverage to make strategic decisions in economic planning processes (Nhomu et al., 2021). Based on the above, the researcher argues that sustainability performance is a positive indicator that reflects the level of services and operations provided by organizations as a result of improved use of resources and organizational elements, ensuring the continuity of their operations over the long term, while taking environmental impacts into account.

Sustainability Goals

To ensure long-term success for the organization, management can leverage sustainability performance indicators, develop appropriate plans, address errors, and improve areas of success. These indicators can be used to improve the quality of their products, services, and business outcomes, all to achieve the organization's goals and mission. They can also work to remove obstacles and barriers that prevent the organization from achieving its goals and assist it in implementing sustainability standards, including selecting the right people for the right workplace, as well as managing crises and disasters (Nappi and Rosenfeld, 2015).

Advantages of Sustainable Performance Goals

These advantages can be summarized in the following points (Abdulrahman, 2011):

1. Sustainability performance can meet the needs and requirements of its employees to ensure their loyalty by providing suitable housing, health insurance, and so on.
2. It can contribute to the well-being of society through participation in charitable activities and offering environmentally friendly products to enhance the organization's reputation.
3. To ensure customer satisfaction with the services offered by the organization by working on reputable outputs in terms of competitive prices, adherence to timelines, and valuable products.
4. To ensure the organization's sustainability, it is essential to maintain reasonable profits in order to enhance customer confidence and attract more customers.

The Relationship between Internal Audit and Control and Sustainability Performance Reports

The relationship can be explained through the following points:

1. Advisory Services: Internal Audit and Control can provide advisory services to the organization based on quarterly or annual performance reports to management regarding the expectations that the organization will face in the short or long term, with the aim of taking the necessary precautions to address any risks. (Hazarika, 2016)
2. Strengthening the Management's Position: The strength of performance reports provided by internal audit and control will empower management in making decisions and formulating long-term future plans (Puci and Guxholli, 2018).
3. Risk Diagnosis: Internal audit and control help diagnose the risks that the institution's management will face and work to address them for the purpose of ensuring the institution's sustainability by analyzing the causes of these risks and developing appropriate solutions (Senal et al., 2019).

Principles for Determining the Quality of Performance Reports in Higher Education Institutions (Yunus, 2021)

1. Clarity: Audit and control departments and divisions in higher education institutions must present their reports in a clear and transparent manner.
2. Accuracy: Performance reports must be highly accurate to ensure sound and accurate decisions.
3. Comparability: Performance reports must be comparable and transparent.
4. Balance: Reports must be balanced between positive and negative aspects to enable a logical evaluation.
5. Timeliness: Performance reports must be timely to allow departments' sufficient time to address and develop appropriate solutions.

Chapter Three

The First Section

The Applied Aspect and Testing Research Hypotheses

An Introduction to Wasit University, a Form of the Iraqi Ministry of Higher Education

Wasit University is a service institution and a Form of the Iraqi Ministry of Higher Education. It was established in 2003 with three colleges (Education, Science, and Economics). Two years later, in 2005, the university expanded to include (15) colleges, in addition to other educational centers, such as the Continuing Education Center and the Computer Center.



Vision:

The university has a fundamental ambition in its desire for stability and sustainability in the fields of innovation and the development of university education. It also seeks to achieve comprehensive quality in all fields and specializations. It seeks to be beneficial in its country, Iraq, and its province of Wasit, as well as at the regional and global levels, in terms of scientific cooperation with other scientific centers around the world and Iraq, thus contributing to sustainable development in all fields.

It seeks to provide its students with modern science and knowledge, advanced practical research methods, and human resource development for its scientific and administrative cadres to achieve excellence and self-education, as well as to work within a team spirit and compete scientifically, achieving international recognition in accordance with ISO standards.

1. To create and provide an appropriate environment and the necessary requirements for primary and higher education, to produce graduates equipped with knowledge and skills, who are simultaneously competent and capable of advancing their country, Iraq, and fulfilling their duties, with a focus on academic level and quality.

2. To present distinguished ideas and activities in the field of scientific research to foster creativity and stimulate advanced programs related to economic development in all fields of science.

3. To activate economic feasibility in its scientific and academic plans, as well as quality, through monitoring and performance evaluation of its scientific outputs, as well as developing and enhancing students' scientific skills.

An introductory overview of the Internal Audit and Control Department

According to the organizational structure of Wasit University, the Internal Audit and Control Department is a very important department and is administratively linked to the office of the university president, according to the administrative structure. It consists of several divisions within the university presidency and its formations. The audit and control divisions in the colleges are linked to the dean's office, according to the administrative structure as well. This department was established in 2003, and its divisions were (control, auditing, follow-up, and salary auditing). However, its work has currently been expanded and the number of divisions has increased to additional divisions according to the expansion of the scope of work and additional tasks. Below is the administrative structure of the Audit and Control Department, as shown in Figure (2).

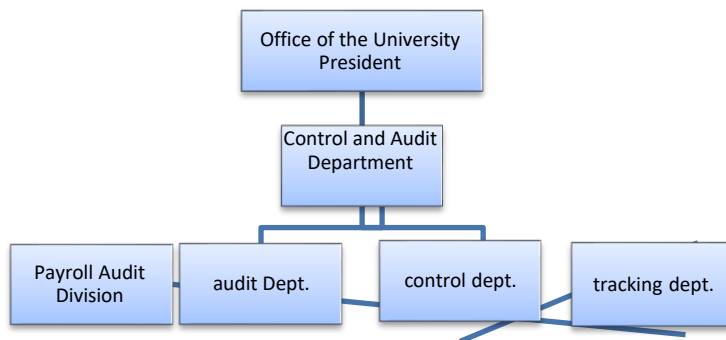


Figure (2) this figure was prepared by the researcher

Tasks: The mission of internal Audit and oversight is to preserve the inputs and outputs of the educational process and its sustainability, as well as public funds, and to prevent instances of manipulation and forgery in all areas. Audit and oversight are considered preventative, meaning they avoid errors before they occur. They also assist management by submitting quarterly and annual performance evaluation reports for adoption in developing future plans and addressing errors, if any.

The work of the Audit and oversight department at Wasit University is distinguished by the following points:

1. This department is distinguished by its strong observational skills and its insistence on working across all university departments in accordance with the instructions and regulations issued by higher authorities.

2. As a result of this department's adoption of electronic work and modern systems in oversight work, its work is characterized by accuracy, transparency, and clarity.



3. The arrival of academic and administrative competencies to this department and its branches has helped it improve and activate a sound and advanced oversight system.

Chapter Three

Section Two

First: Testing the Reliability and Validity of the Questionnaire

Reliability Statistics	
Cronbach's Alpha	N of Items
.755	10

Since the Cronbach's Alpha coefficient value is 0.755, which is greater than 0.6, indicating the reliability and validity of the questionnaire.

Second: Testing the normal distribution of the dependent variable (sustainability of higher education institutions)

Tests of Normality						
	Kolmogorov-Smirnov ^a			Shapiro-Wilk		
	Statistic	Df	Sig.	Statistic	df	Sig.
y	.120	50	.067	.970	50	.238

a. Lilliefors Significance Correction

Since the Kolmogorov-Smirnov and Shapiro-Wilk tests showed significant values of 0.0670 and 0.2380, respectively, which are greater than 0.05, indicating that the dependent variable (sustainability of higher education institutions) follows a normal distribution.

Third: Analysis of the relationship between the independent and dependent variables:

$$H_0: \beta_0 = \beta_1 = 0$$

There is no statistically significant effect of internal Audit and control on the sustainability of higher education institutions.

H1: At Least one is not equal to zero.

There is a statistically significant impact of internal Audit and control on the sustainability of higher education institutions. To measure the impact of internal Audit and control on the sustainability of higher education institutions, we follow the following steps:

ANOVA ^a						
Model		Sum of Squares	df	Mean Square	F	Sig.
1	Regression	5.629	1	5.629	100.518	.000 ^b
	Residual	2.699	48	0.056		
	Total	8.328	49			

a. Dependent Variable: y
b. Predictors: (Constant), x

The table shows that the regression model is significant, i.e., rejecting H_0 and accepting H_1 .

Coefficients ^a						
Model		Unstandardized Coefficients		Standardized Coefficients	T	Sig.
		B	Std. Error	Beta		
1	(Constant)	.613	.482		1.271	.210
	x	.787	.179	.537	4.407	.000

a. Dependent Variable: y

The results shows that the significance of the t-statistic for the constant term parameter B_0 for the simple linear regression model is insignificant because $1.271 > 0.05$. Note that the constant term parameter test is of little importance in a linear regression model. It also shows that the marginal slope parameter B_1 has a significant effect because the significance of the t-statistic is less than 0.05, i.e., H_0 is rejected and H_1 is accepted. The estimated regression equation is:



$$Y_i = 0.428 + 0.817 X_i$$

Model Summary ^b				
Model	R	R Square	Adjusted R Square	Std. Error of the Estimate
1	.822 ^a	.676	.658	2.130
a. Predictors: (Constant), x				

The results shows a strong, direct, linear relationship between internal Audit and control and the sustainability of higher education institutions, with a value of R = 0.822. R Square represents the coefficient of determination, indicating that 67% of the linear relationship is explained by the influence of the independent variable (internal Audit and control) on the dependent variable (sustainability of higher education institutions). A further 33% is attributed to factors outside the model (error term). The Durbin-Watson statistic, D.W = 2.13, indicates the absence of an autocorrelation problem between random errors.

CONCLUSIONS

The study concludes that internal Audit and control play a role in enhancing important reports that play an effective role in developing the level of higher education institutions in Iraq. Internal Audit and control in higher education institutions focus only on traditional financial aspects. It was noted that there is a weakness in audit work. Internal oversight in higher education institutions is hampered by the lack of auditors specializing in critical practical, educational, and environmental matters. The lack of mandatory courses for members of internal audit and oversight departments and divisions in higher education institutions on scientific, educational, environmental, and social matters were studied. There is difficulty in presenting academic performance evaluation data in higher education institutions in Iraq due to the lack of specific academic requirements. The reliance of audit and oversight departments and divisions on outdated, traditional methods for performance evaluation does not provide higher education institutions and their formations with a clear picture of the academic process.

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