

The Role of Audit Committee in Improving the Efficiency and Sufficiency of Companies Internal Control Systems (Field Study)

Husein Dahdouh
Faculty of Economic
Damascus University

Abstract

After the collapsed the largest International companies , internal control systems became , extremely significant , as having such a system is held to be the main line of defence to prevent presenting fraudulent financial reports . This research concentrates on discussing and analyzing the role of the audit committee in improving the efficiency and sufficiency of companies internal control systems , and related activites to implement such a purpose .

To achieve the objectives of this research, a questionnaire has been developed and distributed to select Jordanian industrial companies and external auditors . The questionnaire includede those activites that an audit committee may do and which may improve

The efficiency and sufficiency of companies internal control systems . The study came up with the conclusion that there are certain activities practiced by the audit committee that may lead to improving the efficiency and sufficiency of companies internal control systems , as the two study samples presented:

For the Paper in Arabic Language See the Pages (249-283)