

The Role of the Accounting System in the Internal Control

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1. Introduction

The concept of internal control began the concept of narrow only aims to cash protection as is more enterprise assets traded and therefore has been a set of procedures and controls for monetary control and the movement and circulation expanded the scope of these procedures later to be in the whole of what was dubbed the mode (internal control), which aims mainly to Protection Foundation funds and assets from theft, loss, reducing the risk of errors and fraud, and then expanded the concept after it became internal control objectives, which include both the protection of the assets of the institution and to ensure accounting accuracy of the data and the reliability and the development of productive efficiency and ensure the implementation of administrative policies and plans so that you know the internal control it's an organizational plan and a set of methods and procedures used by the facility to protect its assets and reassurance to the accounting data accuracy and reliability, the development of productive efficiency factors and ensure the implementation of policies and plans by the administration, and the evolution of the concept of internal control where he presented the Institute of Chartered Accountants in England and Wales definition of internal control explained where they do not mean just the internal control and internal audit, but the overall system for all financial controls and other set by the administrator to run the business in the way of structured preserve their assets and to ensure that their records accuracy and reliability as much as possible, and so we find that the internal control beyond financial and accounting matters and the protection of assets established .

Research problem

Many of the economic units do not have the internal control system in light of the use of computers, despite the significant evolution in the methods, procedures and practices and images of internal control but they remain effective in the narrow limits because of the complex routine procedures under the usage manual.

Research importance:

It derives Find importance of the importance of internal control in the economic units because of the active role they play in making sure business has gone according to plan and make sure that the goals of economic units seeks to achieve have been achieved and also derives Find importance of the importance of the system of computer use in control Interior because it serves as a guide leads to the accuracy of the administration and to speed the preparation of reports and displayed better than in the manual system.

Research goals

- 1) The existence of an internal control system in the light of the use of computers in all economic units, as in all other units.
- 2) Emphasize that the accounting objectives will not change either the manual or electronic, but computer use affects the degree of efficiency of these goals.
- 3) Stress that the use of computers in accounting has become a necessity in many private facilities and realization with the increase in the size of the expansion of the project and the magnitude of their work.
- 4) The need for a statement that the work of the accountant is an extension of the work carried out by human only if performed by a computer faster and more efficient manner.

Research Hypothesis

The preparation of an internal control system whereby computer users in economic units reduces routine complicated procedures governing under the manual to use and allow us to measure and evaluate the performance of economic units accurately and properly and credibly.

Research Methodology

It is the descriptive approach through the presentation of some of what is stated in official documents, theses, periodicals and books on the subject.

Research plan

To achieve the goal of the research and confirmation of the importance it has contained an introduction and four sections exposed to the problem and the importance of the goal and Research Hypothesis as discussed in the first part, the concept of control, and what are the factors that have helped to develop controls and objectives of censorship The second section deals with the electronic operating elements.

2. The concept of internal control and goals

The evolution of the internal control

I knew the internal control by human is very simple since it began trading activity for the purpose of satisfying his needs and the needs of others? He is, if not the result of a need today but Walid near past, because the audit did not emerge into existence only after the accounting emergence as you cannot imagine the existence of an audit, unless there were accounting accounts, and the audit process to evolve in terms of scope and objectives and levels after I took that were full has become an optional full the reason for this development is attributable to the expansion of facilities and

the multiplicity of types of companies and the multiplicity of its operations made it difficult for the internal auditor to do a detailed audit full so that if he has done for the disintegration of benefit in because of the large cost in terms of time, effort and money necessary to do this kind of control, and so we find the study and evaluation applied in the unit subject of the internal control system of internal control based is the starting point from which the work of the outside observer, as well as representing the inner-based control that is based upon when preparing the audit program.

And there are factors that have helped to develop internal control and scope as follows:

- 1) Enlarge the size of installations and the multiplicity of its operations.
- 2) The huge volume of corporate growth and diversification of its business by expanding and branching and natural growth, making it difficult to personal contact in project management led to a reliance on media is at the heart of the internal control systems such statements analytical and budgets and the division of labor and others.
- 3) The self-transformation of the external audit process.
- 4) After that it was a detailed and complete and includes all books and records turned into a critical control is based on the tests has been the owner of this shift in control interest business owners on the one hand and monitors external audit process special attention to the internal control systems and work to strengthen and improve them where they can rely on.
- 5) The need for the administration to protect the assets of the unit have the full responsibility of the administration in maintaining the unity mistakes assets or risks that can be exposed and providing the means for full protection cannot be achieved only through the existence of a proper system of internal control.
- 6) need the administration to accurate and reliable data that can be relied upon the desire of the successful management of the emergence of Alaiq appearance towards the project owners or the government in the effective management of the unit they must provide sound data and scrutiny to those that can be learned from them in taking various decisions not possible to do so but in light of an effective internal control system.
- 7) Forced the administration to delegate powers and responsibilities to some sub-departments of the project.

This is quite evident in the joint-stock companies, where the separation of owners of capital for some of the actual administration have because of the large number us apart so we see them represented in the general assembly of shareholders base their administration to the number of elected them (the board) and the Board of Directors that cannot all the money to the company and the management of its own so delegate powers and responsibilities to the company's various departments. In order to evacuate the responsibility to shareholders by the Board of Directors to achieve control over the work of these different departments through the standards and procedures of internal control messages that lead to the board of directors to check the safety of work at the company hence the interest in internal control systems.

8. Need government agencies to accurate data about the various establishments operating within the country for use in economic planning and government control and pricing and inventory process efficiencies and the like. If this information is requested from the facility as it prepared quickly and accurately, and this is something which is not possible unless they have the internal control system strong and coherent user.

The above factors have led to Alahtmal internal control and development of the concept and objectives and actions.

It aims showing the evolution of the concept of internal control based on Allara international organizations in this field. Internal control have been known by the Chartered Accountants complex as "a set of standards and methods adopted by the unit with a view to protect cash and other assets as well as the intent to adjust the precision arithmetic that is restricted books" ().

As it defined by the Commission on the modalities of control emanating from the American Institute of Certified Public Accountants in 1949 as "organizational plan and means of coordination and standards used in the project in order to protect their assets and adjust and review accounting data and ensure the accuracy and several reliability and longer sufficiently productive and encouraging workers to adhere to the administrative policies in place." (2)

In 1953, the Institute of Chartered Accountants in England and issued. Definition of internal control provided herein "refers to the internal control system includes a range of different control operations from a financial, regulatory and accounting and management plans to ensure the improvement of workflow public facilities" (3).

In 1978, internal control is known as "financial regulations and instructions and other established by Aladarhvi for directing operations Kaveh Balsafh required and effective administrative policies and respect for and protection of money and adjust the accuracy of the data recorded" (4).

In 2000 the government issued an institute to filter the information known internal control as "Kosasaat, procedures and practices and organizational structures are designed to provide reasonable supervision to ensure the achievement of business objectives and to avoid unwanted events or discovered and design" (5)

Also it is known as "an organizational plan and the means and procedures adopted by the administration for the purpose of providing correct data and preserve the assets of the project and to increase operational efficiency and ensure the implementation of plans and policies the administrative procedure of the restraint in the use of all treaty production factors down to the highest possible levels of efficiency productivity and notes on previous definitions it's almost to be consistent with each other and represent all the details to review accounting data and ensure accuracy and use of these in order to ensure a good march of economic unity and achieve higher profit data as possible and at the lowest possible cost.

From the previous definition or definitions we conclude the main goals of internal control.

- 1) Organize the project to clarify the powers and authorities and responsibilities.
- 2) Protect the assets of the project from the penetration and manipulation while maintaining the rights of others in the project.
- 3) Ensure accounting accuracy of the data so that it can rely on the policies and decisions of administrative fee.
- 4) Raise enough productivity.
- 5) Encourage adhere to the policies and administrative decisions.

The elements developed by the audit committee action is the foundation on which it supports most of the writers and researchers in this field, even that they offer a more detailed or less dependent on components sometimes analyze or size in other times and represented the elements set out by the control procedures following:

- 1) Accountants negative accounting system ensures control over the assets, liabilities, expenses and procedures.
- 2) A suitable separation of functional responsibilities in the regulatory plan.

Internal control elements

The internal control in any organization as a main pillar of the systems, instructions and procedures established and these controls are not applied in a vacuum, but rather require the basic pillars of the existence of functions, procedures and policies, hence, the elements of the internal control system are those elements which classifies followed by the administration to get a confirmation that the goals of censorship It will be realized.

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- 1) A suitable separation of functional responsibilities in the regulatory plan.
- 2) Accountants accounting system that ensures proper control of assets and liabilities, expenses and revenues.
- 3) a sound opinions for each job, business and regulatory sections for each level.
- 4) The presence of members of the incompetent and are fit for the responsibilities entrusted to them was the American accountants complex efforts to stop at this point it has to issue (1988) standard control number (55) shows that the structure of the internal control includes three key elements every key element associated sub-elements contribute to achieve this elements are:
 - First: control environment
 - Second, the accounting system.
 - Third: control procedures.

As a complement to the efforts of US accountants compound it has issued a standard control to classify the three control

finite element former standard and there are two new elements of control:

- (A) Risk assessment
- (B) Follow-up

In spite of the adoption of researchers in this field the same approach pursued by the US accountants compound in the presentation of the internal control elements in the previous five specific elements and follows a review of the components of internal control.

First: the control environment

The control environment serves as the basis for internal control at the plant and affect the regulatory awareness of Mistoaha and also serves as also the basis for all internal control components and intended environment control as policies and procedures that reflect the trends in senior management, managers and owners of government unity on the importance of internal control ().

There are several factors for the control environment and contained in the American standard (78) are:

- 1) Organizational structure.
- 2) Management philosophy and way of doing its job.
- 3) Involvement of the Board of Directors and the Audit Committee in the responsibility.
- 4) Distribution of power and responsibility.
- 5) The policies and practices of human resources.
- 6) Commitment efficient.
- 7) Honesty and moral values.

Secondly, the accounting system

Accounting system is the second element of the elements and the structure of the internal control and cannot imagine that have internal control unit without proper accounting system which constitutes the core and basis of accounting control and knows the accounting system:

As a set of processes and procedures that are under the required information and data processing to achieve management objectives and includes a set of records and procedures for accounting work and follow-up in the preparation and analysis of information and recognized and classified and analyzed and summarized and reporting.

The accounting system on the concepts and principles are relevant, stability and lack of inertia to control the process of accounting guidance addition includes a variety of methods, techniques and procedures to check for serious accounting operations and ensure the accuracy and integrity of its tab.

Accounting system includes a documentary on the group (internal / external) specific documentary units each operation of an enterprise's operations.

The accounting system must follow the principle of division of labor and in order to allow for individual review work preceded to eliminate the job or the risk of error and fraud and speed work, so that it can be disclosed if they occur in addition to this must be based on an appropriate set of

reports and financial statements (historical / ongoing / future).

Third, control measures

That the control procedures of the three elements of the elements of internal control structures and that includes control procedures include the policies and procedures established to give guarantee reasonable assurance that the objectives of unity will be realized.

It can be divided regulatory actions to the following parts:

- 1) Appropriate procedures for the granting of powers or license.
- 2) Appropriate segregation of functions.
- 3) Appropriate supporting documents and records.
- 4) Physical control over the assets and records of all kinds.
- 5) Independent verification of the adequacy of Alajda.

Fourth, risk assessment and identification

Know the risks by the International Association of Certified (IFAC) in the international standard for the control of a number (400) and season assessment of risk and internal control in paragraph a figure (5) as "misinformation risks that occur in the account balance or group in workers that can be physical when alone or combine with misinformation in assets or other compounds, which cannot be prevented or detected and corrected only by the accounting system or internal control system in a timely manner.

It is intended to identify risks to identify and analyze the risks related to. Achieving the goals of the unit in accordance with accounting principles. It must be some risks by administration special consideration of the risks that can result from changing circumstances such as new species in business transactions and new accounting procedures and changes resulting from new technologies and the growth of Food for the facility and changes systems in the staff of a relationship to the disaggregation of data, materials and reports require.

Fifth: Follow-up

It means the ongoing review and periodic submission to the various internal control components to determine if it was working as planned and to determine the need for action is required to keep pace with changing circumstances evolve. And changed all of the unit management of internal control which is responsible for the implementation of the follow-up becomes important role of internal control more effective management of large units, especially if an independent oversight for operations and accounting departments and reports to raise the highest authority in the unity of the Audit Committee. It could be a follow-up in the way of ongoing activities as reports customer reports of internal auditor's activities satisfaction of the points of internal control weaknesses of the administration and the Audit Committee and regulators.

3. Public programs for review within the computer

The public programs for review of the computer to perform a review of the books of operation of the data corrected by the needs references such as 1.

1. Read the computer files.
2. Choose the files.
3. Perform calculations.
4. Reports printed in the form of sets of references.

It features public programs inside the computer: It's easy to understand as are direct to enter the files.

Operational functions to the private references for review computer

1. Checking the computer restrictions to identify unusual or structural characteristics and get a list The following are the assets of an anomaly in this case (creditor):

- a) In the case of the arrival of accounts receivable balances on credit limits or certain amounts or in the light of these assets abnormal payables.
- b) The assets of a large inventory are unusual.
- c) Case of the salaries of the unusual, such as increasing the wages of extra time or the separation of staff.

2. Completion of calculations and selected references and provide correct calculations of others and in the following examples:

- a) Calculations to determine the salaries.
- b) Calculations of the benefits.
- c) Calculations for consumption.
- d) Calculations for the various elements paid in advance.

3. Comparison of the data in the different constraints files and compiles a list of unusual or non-permitted such results:

- a) Comparable assets accounts Almillth main file between two dates indebtedness or plastic accounts receivable and in the detailed operations of the same date files.
- b) Compare items in the master files for employees.

4. Choose the various forms of samples obtained, such as:

- a) Msedkat account receipts and expense payments
- b) Change the fixed assets
- c) Inventory elements
- d) Review and tables overdue balances Balance

All of these possibilities for general programs to review the computer has a one year carried out by the references using a series of different computer programs for the various lists, analysis, and other data that have been obtained from the programmed project files presumably need to get this information does not fully review process, as was the project manual system can get this information from the action non-electronic, but if you have been using a system (EDP) and public programs for the computer there can get this data from the computer files and the references analyzed periodically to get to the same general program of the computer results.

Explanation of public programs to review computer

It must be public programs to review the mysterious computer or not be difficult to understand in spite of the need to train auditors on the application of these programs in the field of auditing within possible to clarify the concepts of these programs on the flow chart and explain my words brief.

Targets applied by audit firms (cpa) as follows

- 1) Notes that the specifications that Amudha references in explaining the goals examination and file formats used in the operation of the computer.
- 2) year's program is written for a review of the computer to serve individuals based review and noted that it is necessary to understand the references minute characteristics of the methods of the programs but needs to know the objectives of the review and the characteristics of the project, which is reviewing the data, who is accessing the information about the system.
- 3) Assuming that the project files of different tapes, it is possible to be different cylinders any form of storage known forms.
- 4) The output may be "magnetic tape, sheets printed, screen machine Input or Output invisible, another form," identifies the references as a means used by the authorities in the screening process and what was the form of audits were the references now provides a very useful way (is a software audit on computer) and unrequited manual system of modern developments is a special player software that converts the reference data specification to a program written in a language of software and programming, then this program run the project files and produces the required information used appropriate checking account and reduces the measure of the need for references to position the programming language (the same language applied in the project) so that references focuses on understanding the audit objectives and style data is stored in the client files.

The objectives of the audit and the possibilities of operating data electronically.

You must not think that the general program to review the computer all the necessary evidence given to examine the financial statements of the project. Although the program can do calculations and comparisons and other functions. It stays on the many references use the outputs of the consummation same measures if the system manually place.

To illustrate this could prepare a list of some output that comes from the client file electronically using the general program for computer-review and explanation of the steps and electronic audit due to follow on the information generated from the operation of the program.

General Control

Defined as the standards and guidelines that distinguish them as competent functions of information collection and tabulation and summarized and that fall under the scope of the functions of the computer center. Therefore, these controls are considered administrative control over the functions of this section or the center and have any weaknesses in the general control severely impacts on all data processing operations and defined procedures and controls theory, according to the manual audit No. (4) as the procedures and controls which serve as the basic elements of the process of self-employment accounting information so they are in effect controls as if they are weak or non-existent, they affect the internal control of accounting software applications and consists of public oversight of the following:

- 1) Create a separate department for the run-mail.
- 2) Segregation of duties.
- 3) General control on the electronic drivers, software and data security devices.
- 4) Put measures the evolution of the regulations.
- 5) Recovery and planning unforced systems.

The control elements are as follows: -

1. Create a separate department for the run-mail.

Computer-mail led to the entry of a new administration Astkhaddat unit within the administrative organization and the resources allocated to Halla enough to support the necessary technology and determine its responsibilities in the operation of the data and extract the required results delegation forbidden to them by senior management of the unit.

2. Segregation of duties

This type of regulatory measures is much importance in the supervision and distribution of competence on the workers inside the electronic operating administration is due to the inability to achieve internal control through the separation of taken jobs in the manual system and to avoid all the way lack of separation and to ensure the achievement of the possibilities error and try to cover the theft of assets and the duties and responsibilities operating within the electronic administration must decide the following functions:

(A) Operating the electronic administration manager.

And with the task of overseeing the full functionality of the electronic operating administration to ensure that the activities carried out in harmony according to what is specified in the strategic plan of this administration, and follows this manager Security Manager monitors both devices and hardware, software and data files and completed within the follow-up of operations in order to reach any risks and avoid them.

(B) Development of systems

The development of control systems is through all of the systems analysts and program makers systems analyst after a study of the needs of the unit sections of information, it shall be responsible for the overall design of the work of the application system and serve as a link between the programmers and users to the system outputs either programmed shall be liable for application development flows schedules and prepare operating instructions mail and test the program by testing and documenting the outcome of the selection sets.

T operations

The implementations of the daily operations of a computer are the responsibility of the computer operator, based on the work schedule after the director of the administration. This operation is separated from the programming is the thing important from the point of achieving internal control, The implementation of the two functions by one person produces a change is transferred from computer programs either librarian shall be responsible for maintaining all computer programs and computer files and records and other important documentation of the loss and damage and receiving Commissioner is to him and to the librarian to

maintain the formal examination system to make records available to authorized users.

W control over data

The control over the input and Almkhrhat staff independently investigating the quality of inputs and outputs a rational and shock, and for units that use data and information databases for storing information shared with the electronic calculator and other functions. The data managers are responsible for the work of database security and protection to them. It must be noted that the extent of segregation of duties is useful on the size of the unit and Taqidtha in many small units; it is impractical to detail the duties to the extent that has been prescribed. Among the methods used electronic operating center in order to overcome the problem of unclear division of power lines of responsibility to properly change setups operators from time to time such as force them to take annual leave at certain times. As well as it must be emphasized that the electronic devices operating operators not familiar enough by methods arts programs and design and modify.

3. Put measures the evolution of the regulations.

For the purpose of increasing confidence in the software used in data processing as planned and developed must be to manage the design and normalization of internal controls aimed at risk mitigation on the new changes to the software and systems the most effective, the take development decision be by a team of electronic operating staff and users and key internal auditors and whether development requires the purchase of a new or old software development internally, it must conduct an intensive News has the aim of confirming the withdrawal of the software with the operating electronic devices and components and to determine if the devices were able to handle the required information and transaction size.

4. Control over the security of electronic devices operating programs and data there are many risks that must take into account when determining the internal control procedures relating to the security of the software and data services is the most important risk:

1) Risk setups:

(A) can damage or theft devices and enters the equipment, so the system does not have any control be vulnerable to such risks.

(B) Operational risk is authorized if it does not provide a control system that provides safety and security for any user illegal Ooger authorized to operate the system can be obtained within the file information.

2) Accidents and disasters:

Such as fires and exposure to radiation and magnetic field, palaces and the fluctuation of electrical power could lead to significantly destroy the data and programs stored in the electronic operating system.

3) Computer crimes

The computer crime has gained the attention of many organizations at the international and regional levels, the level of legislation that have been developed to counter this threat has remained within narrow limits and in the

framework of a specific number of countries, most importantly in that the continuous evolution of information technology has made everything that exists in the scope of protection of the mail operating crimes until the present time is a minor note for the work of its kind.

4) Tamper with software and data out of embezzlement and theft.

5) Commercial espionage

It is the competitors trying to obtain important data and programs of a particular company and illegally

6) Sabotage and destroy the equipment and software by employees or former two cases motivated by hatred and revenge.

7) Damage or survey data and programs unintentionally by computer operators while carrying out their duties.

8) Passwords frequently used.

9) This is the kind of passwords most commonly used With this method the user to feed the computer's identification number person-identification- numble or specific code and require some systems to feed this number for a way card from plastic and disadvantage of this method that the person is not authorized it can be accessed if it manages to capture the password.

5. Recovery and planning unforced systems

For the purpose of the dangers of power failures, fire, excessive heat and damage resulting from water or even sabotage the units it should develop a detailed recovery plans and compelling systems. The all important copies of programs and data files retrieved and stored outside the evidence and can be places such as infrastructure building (basement) storing copies supportive (retrospective) be against fire and bombs. As well as alternative plans must set the software to handle the unit to manage the electronic operating data in a small unit. The alternative accounts and services can be used with retrospective copies of software and data files in the months and means of maintaining the data in a way the so-called three generations Father-son-Grandfather, which include keeping all of the master file files. Jilin former until the preparation of master file for the new generation, and in this form can rebuild the master file for the current period if they come under the original version of this file for damage or loss.

Second: - Applied Control

Known auditing standards Bulletin No. (3) issued by the (US Chartered Accountants compound) in 1974 control over applications tactics towards the following: competent to control the applications private functions the performance of the data processing department electronically methods and aims to provide a degree confirm the argument of the safety record and data processor operations and the preparation of reports. The measures

Applied control three types of controls, namely.

1) Control over inputs:

It aims to provide reasonable assertion of the validity of the data received by the data processing department by specialist employees and the safety converted in a computer can recognize it or not lost or added to, or deleted in part or adoption printed copy or make adjustments illegally in the data sent degree even though it be through direct lines of communication and include the control input of those methods which relate to reject

the correction and re-enter the previous data refusal techniques, and saw the control of the input methods to confirm the accuracy and comprehensiveness of the data used in the accounting information system.

2) Control over data processing:

It aims to provide a reasonable degree of confirmation from the implementation of the data processors operations electronically according to specific applications. The sense of addressing all the processes and also told them not to leave out operations authorized by the lack of any operations not authorized by the processors.

3) Censorship Kherjat:

4) It aims to confirm edema outputs and processes data such as address lists of accounts, reports, or magnetic tapes, files or exported networks and trading of these outputs by authorized persons and thus must be emphasized from: -

- a) There is no fixed model for reporting formats.
- b) The appreciation of content as opposed to stored data in files
- c) Deliver reports to the people who have the right of access.
- d) Maintaining the reporting dates.

4. Conclusion and Search Results

4.1 Conclusions

1) Has been associated with the concept of internal control to achieve the desired goals and the means to help achieve those goals. When the objective of monetary protection and control groups was were encouraging measures to protect cash.

2) As well as the concept of internal control and its goals and key elements did not differ in the light of computer use him in a usage manual but the difference remains only in the methods and procedures to achieve these elements. The standard 78 in 1995, one of the most modern standards in determining the internal control elements have been identified by the five elements.

- a) Control environment.
- b) Accounting system.
- c) Activities and control procedures.
- d) Risk Assessment.
- e) Follow-up.

3) The first element of the internal control components (control environment) of the most important elements which serve as a station for the rest of the other elements Without effective internal control environment are the rest of the elements are ineffective and useless and includes the control environment measures related to the philosophy of management and organizational structure, policies and procedures for managing people and methods of collection management control and internal auditing device and how it relates within the economic unity, honesty and moral values to be the enjoyment of the administration staff.

4) Characterized by the emergence of the computer multiple stages called generations of computer marked by rapid

development in a short period of time, including the development of computer power and storage capacity, speed and operating systems used in it.

5) Can the division of internal control procedures in light of the use of computers into two groups: -

- a) Public scrutiny.
- b) Applied censorship.

4.2 Recommendations

1) The need to take advantage of the huge potential of computer systems in the area of the current work of internal control investigation of the benefits of these systems in action and development work has.

2) Must be allocated separate sections in the organizational structure of each unit and work on the separation of meals among workers in these units to achieve the objectives of internal control.

3) Working on an ongoing basis to train computers operators and increase rehabilitation and abilities to exercise their role perfectly.

4) Cancel manual labor accounting systems entirely and rely on computer systems to take advantage of the big advantages of the accounting work reflected on the accuracy and speed of completion and provide the vast amount of data.

5) The need for the establishment of courses for specialists Mracbeyen audit of computer systems in all units in order to inform them of the latest developments in the field of computer and software control techniques and modern developments.

6) Holding seminars and meetings with Almracbeyen as well as conferences on the subject of scrutiny by using a computer to spread awareness and education about the audit methods and the enormous potential of the computer in the field of censorship.

7) Preparation of research on the subject of the use of accounting in general and control in particular and for the development of supervisory work in this area.

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