



The Impact of Internal Audit on Improving the Governance of Iraqi Universities

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Abstract

Governance and internal auditing are topics that receive attention in academic circles. Therefore, the aim of the research was to uncover the reasons that led to the spread of the concept of governance, to determine the current role played by internal audit departments in universities, and to identify the impact of supporting internal auditing in improving governance in Iraqi universities.

The application of governance is not limited to one field over another, and the higher education sector represents one of the most prominent areas that need to adopt reform policies to face various challenges and difficulties, especially in light of the increasing demand for higher education.

Main recommendations: Work on establishing the legal and regulatory framework that provides suitable conditions for implementing governance in universities, and shift the focus within the university institution from procedural steps in managing the process to practical steps and comparing results with objectives.

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Introduction

The governance system begins with the confirmation of the systems and policies that ensure the effective participation of all parties benefiting from the university's services, whether they are students, employees, faculty members, or the local community, and these policies are applied with full justice and subject to a strong control system.

The relationship between governance and internal control is close, as raising the level of universities, improving their internal environment, and increasing the quality of administrative and academic processes in them are highly related to their governance, and effective governance needs a control

system that ensures that there is no deviation from the set goals.

The Research Problem

The weak independence of universities according to the legislation that regulates them, and the interest in academic governance has increased after the great successes it has achieved in international universities, and it has been the best means to achieve a balance between this independence and accountability, as the absolute or undisciplined academic independence that academics in developing countries talk about does not exist in developed countries, as the Center for Research and Studies in Higher Education points out, as universities and higher education institutions were established to serve their communities, and they are aware of their responsibilities in their local and national role. The university is available for auditing, evaluation and accounting, is characterized by transparency, applies the values of equality and justice, and meets the requirements of national professional bodies and national and international evaluation and accreditation institutions.

Research Questions

1. What are the reasons that have led to the widespread interest in university governance?
 2. What are the current roles played by the internal audit departments in universities?
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3. What is the hoped-for role of internal audit departments in order to support university governance?

Research Objectives

The research seeks to achieve a set of goals, which are:

1. Determine what is the governance of universities, its goals and standards, and the reasons that led to the widespread interest in this concept.
2. Reveal the current role played by internal audit departments in universities.
3. Identify the relationship between the quality of internal audit and the effectiveness of university governance.
4. Providing proposals that contribute to improving the performance of internal audit in order to strengthen the governance of universities.

The Importance of Research

The current research derives its importance from being studying a vital topic that contributes significantly to enhancing the governance of universities, as the governance of universities is an influential factor to improve their performance, give them more independence and transparency, and ensure the proper management of their physical and human resources.

Research Methodology

The research relies on the descriptive-analytical approach that is consistent with the research topic, its problem, and the goals sought by the researcher, through which the literature, documents, and local, Arab and international studies that dealt with the subject of internal audit in universities are monitored and analyzed, and the extent of its relationship to strengthening governance in universities is monitored and analyzed.

Research Hypotheses

Main Hypothesis: (There is a Statistically Significant Effect between Internal Audit and Governance of Universities)

Research Population and Sample

The research relied on a sample of (80) teachers and employees from the Faculty of Administration and Economics, University of Babylon.

Theoretical Framework of Research

The Concept of Internal Audit

In the past, many organizations used the services of external audit offices in order to certify their financial statements, and these organizations tried to find a way to reduce the costs of these services, which led to the emergence of internal audit in 1929.) which allows the auditor to use financial analysis to conduct the audit. In this study, internal auditing will be clarified. Improving the quality of information plays a key role in the effectiveness of internal audit, which in turn plays an important role in improving the quality of accounting information by detecting and correcting errors, fraud and misappropriation, which enhances the credibility and reliability of the accuracy of financial information in general.

Definition of Internal Audit

The Institute of Internal Auditors of America has defined internal auditing as "a function performed by employees from within a project that deals with the critical examination of procedures, policies, and continuous evaluation of the line,

administrative policies, and internal control procedures, with the aim of ensuring the implementation of these management policies and verifying that the components of internal control are sound and their information is sound, accurate and sufficient" (Saraya, 2007: 126)

The French Institute of Audit and Internal Control defined it as "a future activity within the organization to evaluate and control operations and be at the service of management, and it is considered a supervisory activity that has the function of evaluating and evaluating the effectiveness of other control activities, as internal audit aims to assist management members in effectively exercising their responsibilities by providing them with analysis, evaluations, recommendations and comments related to the activities examined" (Sawad 2009: 87) ^[3].

Internal audit is defined as "an independent and objective consultancy affirmative activity designed to add value to the entity to improve its operations, and it helps the entity achieve its goals by creating a structured and rigorous approach to evaluating and improving the efficiency of its risk management, control, and governance (governance) processes" (Al-Wardat, 2013: 33) ^[4].

As defined by the International Committee of Internal Auditors, internal audit is the function of advice and is carried out independently and objectively, improving the management of the organization, helping to achieve objectives through the systems input, and evaluating and improving control procedures and management methods (KASSEM). 2024.p335^[19].

It is also defined as "a collection and evaluation process with the aim of determining whether the use of an audit system contributes to the achievement of the required objectives and specific management objectives such as protecting the assets of the institution, achieving the organization's goals effectively, and using its resources efficiently and effectively (Ghabain, 2012: 21)^[16].

The modern concept of internal audit includes that it is an independent evaluation activity within the organization and that it is a consultancy function, in addition to extending its activity to all types of administrative control. Hence, we find that the function of internal audit is not limited to administrative control only, but also includes accounting control and internal control, which is a consultative function rather than an executive function (Jarbou, 2006: 323) ^[7].

It is also defined as "compliance with requirements, where organizations seek to monitor performance, activities and daily work to reach the highest degree of quality, by reducing risks and detecting deviations in a way that leads to meeting the needs of management in terms of internal audit quality based on the good performance of the internal control system" (Noor *et al.*, 2012: 257).

From the above, it can be said that internal audit is an independent and objective work to examine and evaluate the various activities carried out by the organization, policies, plans, internal control, risk management and governance procedures followed by the organization and to measure their effectiveness in reaching the goals.

Objectives of Internal Audit

Internal audit is one of the main pillars to ensure the stability and success of organizations and has several main goals, including: (Othman, 2011: 151) ^[10]

1. **Strengthen internal control:** Internal audit aims to

strengthen the internal control system within organizations to ensure asset protection and prevent errors and manipulation.

2. **Process Effectiveness Assessment:** Helps assess the efficiency and effectiveness of operational and administrative processes to ensure the achievement of the organization's objectives.
3. **Potential risk detection:** It contributes to the early identification of financial, operational, and legal risks, enabling management to take preventive measures.

Ensuring adherence to policies and regulations: Ensuring that internal and external laws and regulations are applied correctly and consistently.

1. **Improve the quality of financial reporting:** Internal audit supports the accuracy and reliability of financial reports that are the basis for decision-making.
2. **Strategic Decision Making:** By providing clear and objective reports that assist management in planning and development.
3. **Promote transparency and accountability:** Promotes transparent work practices and contributes to building an accountable corporate culture.
4. **Continuous Improvement:** Internal audit drives towards continuously improving processes and procedures to achieve organizational excellence.

These goals make internal audit an indispensable tool in any company seeking growth and sustainability in a changing competitive environment.

The importance of internal audit

The importance of internal audit is due to the value it adds to the organization, as the Institute of Internal Auditors has pointed out this in its definition of internal audit, and adding value is the strategic goal of internal audit through the advisory, evaluation and insurance role it provides, in addition to its role in improving operations and reducing risks with a degree of objectivity. One year of internal audit is equivalent to three years of external auditing, so the internal audit function is one of the most important functions that characterize organizations (Al-Jabri, 2014): (14).

Internal audit is an exploratory tool that identifies the deviation between reality and pre-set standards, as well as a means of preventing errors and misinformation, as well as an advisory as the internal auditor's recommendations contribute to identifying the necessary improvements. (Robert, et. al, 2009, p.3) ^[20]

Internal audit is a means that contributes to serving a number of categories such as managers, existing investors, banks, businessmen, and government agencies. In the planning and performance control stage, project management relies on accounting data,

which must be audited by a technical body, as it is a safety valve that provides the management with many services, which are (Al-Rifai, 2021:35) ^[14]

Types of Internal Audit

Internal audit includes several specialized types that serve different purposes within companies, and understanding these types is essential to ensure that a comprehensive and effective internal audit system is implemented:

1. **Financial Audit:** This type focuses on reviewing financial records and reports to ensure their accuracy and

compliance with applicable accounting standards and laws, i.e. a professional audit firm that analyzes financial operations and cash flows to ensure the transparency of financial statements.(Solomon, 2014: 322)

2. **Operational Audit:** Aims to assess the efficiency and effectiveness of operations within a company, including production, procurement, and customer service, this type focuses on improving performance and reducing waste, enhancing profitability and sustainability.
3. **Compliance Audit:** It aims to ensure that the company adheres to internal laws, regulations, and policies, especially in areas such as taxation, zakat, and financial laws. Necessary to maintain the company's reputation and avoid legal penalties. (Hussain *et al.*, 2025:43) ^[8]
4. **Information Audit (Information Systems Audit):** It is concerned with examining the information systems and electronic data used in the company to ensure their safety, security, and efficiency, especially with the increasing reliance on modern technology.(Shariqi, 2015: 126)

Together, these types form an integrated system of audit and internal control that protects the company and supports its sustainability, by choosing an audit firm like OMK, organizations can achieve the best results by applying these types in accordance with the nature of their business.

Pros of Audit and Internal Control

Audit and internal control are one of the most important tools that ensure the success and stability of any organization, and its advantages are:

1. **Protecting the Company's Assets:** An effective internal control system contributes to keeping the organization's assets from theft or misuse.
2. **Improve the accuracy of financial reporting:** Internal audit provides assurance that financial statements are accurate and reliable, enhancing investor and stakeholder confidence.
3. **Early risk detection:** Internal audit allows for early identification of potential risks, which helps avoid financial or operational crises.
4. **Legal Compliance Support:** Enhances the company's compliance with local and international laws and regulations, including taxes and zakat, thereby reducing legal risks.
5. **Increase the efficiency of operations:** By reviewing procedures and processes, internal audit can improve performance and reduce waste and costs.
6. **Promote transparency and accountability:** Establishes the principle of transparency within the company and ensures that employees and management are held accountable for their actions.
7. **Support strategic decision-making:** Internal audit provides accurate data and analytics that help management make informed and sustainable decisions.

Improving the company's reputation: Effective internal control builds a positive image of the company in the markets and among customers and partners.

The Concept of Corporate Governance of Universities Governance Concept

Studies indicate that the origins of the concept of (governance) go back to the science of business

administration, as the first use of this term dates back to the American economist (Ronald Coase) in an article he wrote in 1937 entitled "The Nature of the firm", where the concept of governance according to this researcher refers to the policies adopted by the organization and its various constituent bodies to reach effective coordination aimed at the development and development of the organization, by reorganizing and managing the work of the organization. (Milani et al. 2003: 276) [18].

This contributed to the emergence of the concept of corporate governance or corporate governance, which was developed by working to find new management techniques through which the interests of the company's owners, shareholders, customers, and the external environment are reconciled.

As for the concept of corporate governance at the university level, the concept of governance has been presented from different intellectual premises, some of which we will try to present.

In another definition of governance at the university, we find "that interaction and integration between three main forces: the state, market forces, and the academic elite" (Al-Farra, 2013: 5) [11].

We note that this definition did not explain good governance in the university as much as it provided its actors in higher education institutions and their relationship with the external environment.

A. Jaramillo defined it as "how universities and higher education systems define and implement their goals, manage their institutions in the physical, financial, human resources and academic programs of students, monitor their achievements and achieve their goals" (Jaramillo, 2012: 3).

From the definitions presented, it can be said that governance in higher education institutions requires the following:

1. A set of systems for monitoring the performance of the university in its various quantitative and qualitative dimensions.
2. Organizing the relations between the scientific councils within the university at all levels, at the level of departments, colleges or at the university level as a whole.
3. A set of rules according to which the university is managed and monitored according to a specific structure that includes the distribution of rights and duties between the university administration and the mentioned councils, in order to ensure the quality of the university's outputs.
4. Involve all decision-making parties, both at the level of the sector as a whole and at the level of higher education institutions, in order to ensure transparency in work, accountability for performance and results, and effective participation of all parties.

1. Principles of University Governance

The management of higher education is not only related to working to meet the priorities of the government and the commitment of educational institutions to implement the tagged sector strategy, but also includes management aimed at responding to the broader and longer-term public interest. In higher education, the concept of governance has multiple and diverse dimensions of the institution, in terms of how authority is exercised, and the process of communication with the various actors that make up this process, and by this we

mean the internal actors represented in students, faculty members, and the administrative staff, as well as the role of the University Council, the President of the University, the Councils of the Faculties, Departments, and Deans and their participation structures in how decisions are made, how to delegate responsibility for internal decisions and procedures, and the extent to which this is achieved. The governance structure in the context of the determination and application of procedural and disciplinary rules, resource allocation policies, performance management, follow-up, and reporting arrangements. In addition to internal actors, governance in universities is defined by external actors represented in various civil society bodies and labor market institutions. In a study by the World Bank and the Organization for Economic Co-operation and Development, the most effective implementation of governance and the effectiveness of the higher education sector can only be achieved when the principle of independence is given a large share of attention and study, and the study here differentiates between two types of autonomy: "substantive" independence and "procedural" independence (World Bank, 2010: 11).

Most studies agree on the principles of good governance in higher education institutions, as they define them as follows (Al-Farra, 2013: 11) [11].

1. Having a clear strategic vision for a higher education institution that takes into account the internal and external environment of the institution.
2. Balanced distribution of responsibilities between the Board of Directors, executive management, and beneficiaries, ensuring efficiency and effectiveness in performance.
3. Transparency and adequate disclosure of the financial and non-financial performance of the institution.

Having an integrated system of accountability and applying it to all decision makers.

1. The applicable regulations, policies, and procedures of the institution to ensure smoothness and quick experiences when dealing with them, in addition to interacting with community issues related to the organization's activity.
2. Justice and equality.
3. Participation in decision-making among all actors in the university system.
4. The law must be respected in terms of the need to clarify the duties and rights of all contributors to the conduct of the activity.

2. The Importance of Governance in Universities

The University Governance Study shows that the importance of university governance is represented in: (Siraj El-Din, 2009: 12).

1. **Achieving Institutional Autonomy:** Universities are given the freedom to set their internal policies in accordance with their strategic vision while adhering to national laws.
2. **Ensuring transparency and accountability:** By clarifying decision-making criteria and publishing reports on institutional performance.
3. **Improving the quality of education:** By adopting modern management systems that ensure the development of curricula and the improvement of the learning environment.
4. **Achieving equity among individuals:** whether between

faculty, students, or administrative staff, by distributing opportunities and responsibilities equally.

3. Reasons for the Emergence of University Governance

The University Governance Study confirms that the need for governance in higher education has emerged as a result of several factors, including: (Buriqan & Al-Qurashi, 2012: 11). The number of students is increasing and universities are expanding, which calls for advanced administrative systems to organize academic and administrative work

1. The need to achieve global competitiveness and ensure academic recognition of universities.
2. Promoting academic accreditation and ensuring the quality of education in accordance with international standards.
3. Enhance financial efficiency through effective resource management and reduce financial waste.
4. Weak research structures and lack of opportunities for scientific research.
5. Weak link between ongoing research projects in universities, economic and social development plans and productive sector issues.
6. The internationalization of higher education and the increase in competition is significant.

4. Challenges of Implementing Governance in Universities

Despite the many benefits that governance provides, there are some challenges facing its implementation, which are evident in the study of university governance, which are: (Jaramillo, 2012: 6).

1. Internal resistance to change by some administrators or faculty members who prefer traditional methods of administration.
2. Lack of awareness of the importance of governance among some parties within the educational institution.
3. Lack of digital infrastructure in some universities, which hinders the implementation of e-governance systems.
4. Overlap between academic and administrative

authorities, which can lead to conflicting decisions and delays in policy implementation.

5. Poor access to the skills required in the labor market.
6. The absence of a culture of creativity and the adoption of change among the members of the societal system, whether it is attached to the student or the professor.

The dominance of the political and ideological aspect over the scientific and objective aspect at the level of higher education reforms.

Applied Framework

The study used a set of statistical programs for the purpose of analyzing the data of the research, including SPSS v. 25 and the table processor program (Excel), in addition to the use of statistical methods for the purpose of revealing the results that are related to the direct and indirect relationships between the axes dealing with the researcher and the statistical methods that used statistics. The descriptive is represented by graphs, calculating the frequencies and their ratios for all the paragraphs of the axes, in addition to calculating the arithmetic media, standard deviations, and difference coefficients, and with regard to determining the correlations and impact analysis, regression analysis, correlation analysis, and confirmatory factor analysis were used, as well as the researcher used a set of tests such as z), (F), and determining the consistency, and credibility of the questionnaire form. Through some indicators that have been used for this purpose.

Building the Study Scale

1. Scale Construction:

The study tool consists of two main parts, the first part is internal audit, and the second part is represented by improving the governance of universities, and Table (1) provides an explanation of each variable and each dimension and determining the number of paragraphs and the source of obtaining the scale.

Table 1: Coding of Research Variables

Symbol	Number of paragraphs	Variable
x	10	Internal Audit
y	10	Improving university governance

Source: Prepared by the researcher.

2. Preliminary examination of the study data

For the purpose of reaching accurate results of the study, it is necessary to conduct a preliminary examination of its data before initiating the descriptive and statistical inference procedures of the data. The initial examination of the data includes an examination of the nature of the distribution of the data.

3. Examine the nature of data distribution

For the purpose of verifying that the sample is drawn from a population whose data follow the normal distribution, there are two tests that can be adopted, namely the Kolmogorov-smirnov test and the Shapiro-Wilk test. In the present study, we will rely on the first test, the Kolmogorov-Smirnov test, as follows:

Table 2: Results of the Normal Distribution of Study Variables

Variables	Tests of Normality ^{c,d,e}					
	Kolmogorov-Smirnov ^a			Shapiro-Wilk		
	Statistic	df	Sig.	Statistic	df	Sig.
Internal Audit	.213	80	.200*	.925	80	.563
Improving university governance	.213	80	.200*	.918	80	.520

Source: Prepared by the researcher from the computer outputs.

The results of the statistical analysis of the Kolmogorov-Smirnov test show that the value of the test is greater than the significance level (5%), and this shows that the data of the study sample do not differ significantly from the normal distribution. This leads us to accept the assumption that the dimensional data of the study variables are drawn from a population whose data follow the normal distribution.

4. Testing the Validity and Stability of the Study Tool

To ensure the accuracy and correctness of the data, the following tests were performed:

- **Scale stability test**

Consistency expresses the extent to which the measure is free of bias or errors, and this ensures that the results obtained from the measurement are consistent and stable over different

time periods. Consistency is measured by verifying the internal consistency of the instrument and the stability of the results of the same scale over different time periods, as follows:

A. Test Stability

The main purpose of this test is to verify the stability of the study results by distributing the measurement tool to the same sample with two different time periods and working to extract the stability coefficient between them.

For the purpose of conducting the test, the researcher distributed the measurement instrument to a random sample of (40) and after a period of two weeks, he redistributed the same measuring instrument to the same sample again. Table (3) shows the stability coefficients of this test, all of which are acceptable because they are larger (0.80)

Table 3: Stability Coefficients between Variables

Stability coefficient between the two time periods	Scale
0.89	Internal Audit
0.85	Improving university governance

Source: Prepared by the researcher based on the results of the calculator

B. Consistency of internal consistency

The internal consistency of the paragraphs of the study scales was verified through the use of the Cronbach's alpha coefficient. Table (4) shows the Cronbach's alpha coefficients for the three scales and it is shown that all the

values ranged between (0.982-0.786) which is statistically acceptable in management research because its value is greater than (0.75), which indicates that the study tool is characterized by internal consistency and stability. (Nunnally, 1967:95)).

Table 4: Cronbach's alpha coefficients

Cronbach's alpha coefficient of the scale	Cronbach's alpha coefficient of dimension	Dimensions
0.941	0.887	Internal Audit
	0.860	Improving university governance

Source: Researcher Preparation Using SPSS v.24

- **The validity of the study measurement tool**

The concept of the validity of a measurement tool is the ability of the instrument to accurately measure the purposes that represent the basic conceptual structure, i.e., the extent to which the measure is able to measure the true values and attitudes of the phenomenon to be studied (Hinkin, 1995:968), as follows:

The apparent honesty of the tool: The researcher presented the study tool in its initial form to a number of (10) arbitrators specialized in the field of business administration in order to ensure the apparent honesty of the study tool, and Appendix

(1) clarifies the names of the arbitrators.

Statistical Analysis of Study Variables

The researcher used descriptive statistics represented by graphs and calculating the repetitions and their ratios for all the paragraphs of the axes using the five-point Likert scale.

I strongly disagree.	I don't agree	Neutral	I agree	I strongly agree
1	2	3	4	5

In addition to calculating the weighted mean of calculation, standard deviations, and coefficients of variance.

Table 5: Weighted Average and Answer Direction

Answer Level	Direction of Answer	Weighted Average
Very weak	I don't totally agree.	1 to 1.80
Weak	I don't agree	1.81 to 2.60
Medium	Neutral	2.61 to 3.40
Good	I agree	3.41 to 4.20
Very good	I totally agree	4.21 to 5

Source: Al-Fattah, Ezz Abed (2008), Introduction to Descriptive and Inferential Statistics Using SPSS, Dar Al-Khwarizmi for Printing and Publishing, Baghdad, p. 541.

Describe and diagnose the dimensions of internal audit

Table 6: Description and Diagnosis of Internal Audit

Importance	Answer Intensity	Divergence coefficient	Standard deviation	Weighted mean	I strongly disagree.	I don't agree	Neutral	I agree	I strongly agree	Paragraph	Symbol
	%86	19.2	0.825	4.3	0	4	7	31	38	Repetition	X1
					0	%5	%8.8	%38.8	%47.5	Percentage	
	%88	17.1	0.752	4.4	0	1	10	25	44	Repetition	X2
					0	1.3	12.5	31.3	%55	Percentage	
	%90	15.4	0.688	4.5	0	1	6	27	46	Repetition	X3
					0	1.3	7.5	33.8	57.5	Percentage	
	%88	18.2	0.798	4.4	0	1	13	20	46	Repetition	X4
					0	1.3	16.3	25	57.5	Percentage	
	%85	18.7	0.794	4.2	0	2	12	31	35	Repetition	X5
					0	2.5	15	38.8	43.8	Percentage	
	%81	22.9	0.922	4.0	2	2	15	34	27	Repetition	X6
					2.5	2.5	18.8	42.5	33.8	Percentage	
	%86	22.5	0.961	4.3	1	4	11	20	44	Repetition	X7
					1.3	5	13.8	25	55	Percentage	
	%87	17.1	0.746	4.4	0	2	7	31	40	Repetition	X8
					0	2.5	8.8	38.8	50	Percentage	
	%70	39.5	1.387	3.5	12	9	7	30	22	Repetition	X9
					15	11.3	8.8	37.5	27.5	Percentage	
	%85	19.8	0.840	4.2	1	2	9	33	35	Repetition	X10
					1.3	2.5	11.3	41.3	43.8	Percentage	
	%84	22.0	0.921	4.2	16	28	97	282	377	Repetition	X
					2	3.5	12.2	3.5	47.2	Percentage	

Source: Prepared by the researcher using SPSS V.24 n=80

The results of Table (6) indicate the trend of the sample towards strongly and generally agreed on the paragraphs of blockchain technology, and it is clear from the weighted arithmetic mean of (4.2) and the standard deviation of (0.921) indicating that there is a high awareness of the impact of internal auditing by the sample .

Describe and diagnose the variable Improving the

governance of universities

The results of Table (7) indicate the trend of the sample towards a strong consensus in general about the organizational culture paragraphs, and it is clear from the weighted arithmetic mean of (3.6) and the standard deviation of (1.142) that there is a high perception from the sample of the important impact of improving the governance of universities in the organization.

Table 7: Description and Diagnosis of Improving the Quality of Accounting Information

Symbol	Paragraph	I strongly agree	Agree	Neutral	I don't agree	I strongly disagree	Weighted mean	Standard deviation	Divergence coefficient	Answer Intensity	Importance
Y1	Repetition	32	39	7	2	0	4.3	0.720	16.9	85%	
	Percentage	40	48.8	8.8	2.5	0					
Y2	Repetition	24	49	6	1	0	4.2	0.620	14.8	84%	
	Percentage	30	61.3	7.5	1.3	0					
Y3	Repetition	21	43	15	1	0	4.1	0.705	14.8	81%	
	Percentage	26.3	53.8	18.8	1.3	0					
Y4	Repetition	34	34	10	2	0	4.3	0.766	17.4	85%	
	Percentage	42.5	42.5	12.5	2.5	0					
Y5	Repetition	27	34	11	8	0	4.0	0.936	23.4	80%	
	Percentage	33.8	42.5	13.8	10	0					
Y6	Repetition	33	29	14	2	2	4.1	0.949	23.1	82%	
	Percentage	41.3	36.3	17.5	2.5	2.5					
Y7	Repetition	25	35	12	5	3	3.9	1.021	26.0	79%	
	Percentage	31.3	43.8	15	6.3	3.8					
Y8	Repetition	29	39	7	3	2	4.1	0.899	21.8	83%	
	Percentage	36.3	48.8	8.8	3.8	2.5					
Y9	Repetition	34	27	13	4	2	4.1	1.002	24.5	82%	
	Percentage	42.5	33.8	16.3	5	2.5					
Y10	Repetition	40	24	10	3	3	4.2	1.032	24.8	84%	
	Percentage	50	30	12.5	3.8	3.8					
Y	Repetition	299	353	105	31	12	4.1	0.884	21.4	82%	
	Percentage	37.4	44.1	13.1	3.9	1.5					

Source: Prepared by the researcher using SPSS V.24 n=80

Testing and Hypothesis Analysis Third: The Impact Between Research Variables

This paper is concerned with testing the effect hypotheses identified by the study for the purpose of determining the possibility of judging them by acceptance or rejection. They will be investigated according to the following simple linear regression equation:

$$Y=a+\beta X$$

Testing the main hypothesis

(There is a significant effect among internal audits in improving the governance of universities)

Testing the effect of the independent variable (internal audit)

Table 8: Estimation of the parameters of the simple linear regression model to measure the impact of internal audit on improving university governance

Independent variable	Dependent variable	Fixed limit value a	The value of the marginal slope coefficient	R ² Selection Coefficient	F value (Calculated)	F value (Tabularity)	sig	Significance
Internal Audit	Improving university governance	1.819	0.979	0.892	24.856	1.92	0.016	معنوية

Source: Prepared by the researcher based on the results of the computer

$$Y = (1.819) + (0.979) x$$

- The calculated value of (F) of internal audit (X) reached (24.856), which is greater than the value of (F) of (1.92) at the level of (0.016).
- With the value of the interpretation coefficient (R²) of (0.892), it is clear that the internal audit (X) explains (89.2%) of the changes that occur in the improvement of university governance (Y). The remaining percentage (10.8%) is due to the contribution of other variables that are not included in the current study plan.
- It is clear from the value of the marginal slope coefficient (β) of (0.979) that internal audit by one unit will lead to an improvement in the governance of universities by (11.47%).

The value of (a) in the equation is (1.819), which means that when the internal audit is equal to zero, the improvement of the governance of the universities will not be less than this value.

From the above, the hypothesis that "there is a statistically significant effect between internal auditing and improving the governance of universities" is accepted.

Conclusions and recommendations

Conclusions

- University governance is an innovative mechanism for administrative reform.
- University governance is a rather new concept, and its importance is highlighted by applying all its principles and giving importance and participation in decision-making to all parties involved in it.
- There are many challenges that hinder the effective implementation of university governance, and they can be reviewed from multiple angles at the macro and micro levels, some of which are related to the axis of funding and some of which are related to the axis of training.
- One of the most important conditions for implementing governance in universities is to lay the regulatory and legal foundation and seek to change ideas towards adopting governance principles such as transparency,

individually and collectively in the dependent variable (improving the governance of universities), relying on Simple Regression Analysis, Multiple Regression Analysis and (F) test to determine the significance of the simple and multiple regression equation, as there is a significant effect if the calculated (F) is greater than the value of (F). This effect does not exist if the calculated value of (F) is less than the value of tabular (F) at a significant level of (1%), and the coefficient of determination (R²) was used to interpret the effect of the independent variables of the changes that occur on the dependent variable.

Based on the above, the test for the second main hypothesis will be achieved, as follows:

accountability, and justice.

Recommendations

- Working to establish the legal and regulatory framework that provides the appropriate conditions for the implementation of governance in universities.
- Shifting the focus within the university institution from the steps of the procedure in managing the process, to the practical steps and comparing the results with the goals.
- Focus on promoting the principle of participation and accountability, especially in the financial aspect, and providing the opportunity for employees in the university system to contribute to decision-making processes.
- With the openness and globalization that all sectors are going through, higher education institutions are required to focus on their customers (students) in terms of better meeting their needs, in order to compete at the international, national and local levels.

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