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**Implementing the COSO Model for Internal Control and Its  
Role in Enhancing the Principle of Integrity in the  
Palestinian High Judicial Council**

By

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**A thesis was submitted in partial fulfillment of the  
requirement for the Master's Degree in  
Strategic Planning and Fund Raising**

**9/2022**

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# Implementing the COSO Model for Internal Control and Its Role in Enhancing the Principle of Integrity in the Palestinian High Judicial Council

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This thesis was defended successfully on 24/09/2022 and approved


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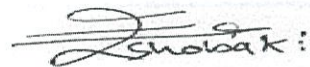
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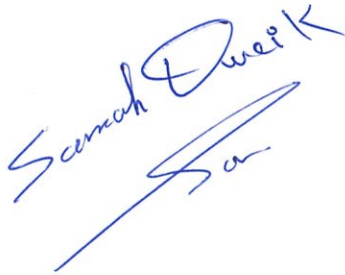
## Declaration

I certify that this thesis submitted for the master's degree in strategic planning and fundraising is the result of my own research, except where otherwise acknowledged, and that this thesis (or any part of the same) has not been submitted for a higher degree to any other university or institution.

Name: Samah Kamal Murtada Dweik

Signature:

Date: December /2022

A handwritten signature in blue ink, reading "Samah Dweik" in a cursive style, with a long horizontal flourish underneath.

## Abstract

**Aim of the Study:** This study aimed to identify the extent of the commitment of the Palestinian High Judicial Council to implement internal control systems according to the COSO model for internal control, and its role in enhancing the Principle of Integrity.

**Study Population:** The research used the analytical descriptive approach, relying on the questionnaire as a data collection tool. The sample of the study consisted of (50) single members of the society of employees in the Palestinian high Judicial Council, where (60) questionnaires were distributed, (43) questionnaires were retrieved with a retrieval rate of (72.0%)

**Methodology:** The analytical descriptive approach was used and the acquisition of secondary data from books, journals, and web pages, and the collected primary data through self - administrated questionnaire and analyzed using SPSS.

**Results:** The research concluded with several results:

1. The total score for the first axis (COSO model for internal control) was 55.66% (moderate score). Distributed as follows: (Regulatory environment 54.72%, risk assessment 52.36%, supervisory activities 59.92%, information, and communication system 56.64%, and the overall result of the monitoring and follow-up system was 54.64%.
2. The score related to the dependent variable (integrity principle) was 59.88% (moderate score). There is also a positive correlation between all dimensions of the COSO model for internal control and the overall score with the principle of integrity. There is a statistically significant effect of the COSO model for internal control dimensions in improving the principle of integrity in the Palestinian High Judicial Council.
3. There are no statistically significant differences in the application of the COSO model for internal control and its role in promoting the principle of integrity in the Palestinian High Judicial Council according to Personal and organizational variables.

**Recommendations:** The research reached several recommendations, the most important of which are:

- Enhancing the existence of the regulatory environment supporting the internal control system, which has a job description that defines the powers, duties, and degree of knowledge and skill to perform work efficiently and effectively in the Internal Control Department of the Palestinian High Judicial Council. Statement of the importance of developing a clear and approved strategy and policy for risk assessment. And the necessity

of providing specific administrative systems for all administrative levels through which the oversight activities and tasks within the Palestinian high Judicial Council are defined and delegated.

- A statement of the importance of the Internal Control Department applying the information and communication system in a clear and written form for the communication and information mechanism between your various departments and departments, as well as the need to develop a monitoring and follow-up system for follow-up and continuous periodic evaluation of the various components of the internal control system to determine their effectiveness and needs.
- A statement on the importance of applying (the principle of integrity) because of its important role in carrying out its duties by urging the Palestinian high Judicial Council to apply standards of integrity, which leads to the consolidation of moral values based on honesty, justice, equality, and equal opportunities.

"يَرْفَعُ اللَّهُ الَّذِينَ آمَنُوا مِنْكُمْ  
وَالَّذِينَ أُوتُوا الْعِلْمَ دَرَجَاتٍ  
وَاللَّهُ بِمَا تَعْمَلُونَ خَبِيرٌ"

[المجادلة: 11]

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## Table of Contents

Abstract .....	iii
Acknowledgment .....	vi
Chapter 1: Framework of Research .....	2
Introduction.....	2
Problem Statement .....	4
Research Questions .....	5
Research Objectives.....	6
Research Significance and Justifications .....	6
Research Hypothesis .....	7
Research Variables.....	8
Research Limits and Scope.....	9
Limitations .....	10
Definition of Key Concepts .....	10
Conclusion .....	12
Chapter 2: Literature Review.....	14
Introduction.....	14
Previous Studies.....	14
Studies about the COSO Model for Internal Control.....	14
Studies about the Principle of Integrity .....	25
Studies that link all variables .....	27
Comments on Previous Studies .....	30
Similarities and differences between the current study and previous studies.....	30
Benefits from previous studies.....	31
What distinguishes this study from previous studies .....	32
Research Gap .....	33
Comments on the research gap .....	36
Conclusion .....	36
Chapter 3: Theoretical Framework .....	38
First- Internal control according to the COSO model for internal control .....	38
Second- The Principle of Integrity.....	63

Third- The Relationship between the COSO Model for Internal Control and the Achieving the Principle of Integrity .....	64
Fourth- Overview of the Palestinian High Judicial Council .....	65
Chapter 4 Research Design and Methodology.....	70
Introduction.....	70
Conclusion .....	79
Chapter 5 Data Analysis and Hypotheses Testing .....	82
Conclusion .....	110
Chapter 6 Results & Recommendation.....	112
Introduction.....	112
Results.....	112
Recommendations.....	114
Suggestions for future studies:.....	115
Conclusion .....	115
References.....	117
الملخص.....	129

## Table's Index

Table 1: The distribution of respondents according to the demographic variables, gender, age, Educational Qualifications, years of service, Job title .....	71
Table 2: Scale of the five-dimensional Likert scale.....	72
Table 3: Validity coefficients for each paragraph in First Domain: Regulatory Environment with the total score of its field.....	73
Table 4: Validity coefficients for each paragraph in Second Domain: Risk Assessment with the total score of its field.....	73
Table 5: Validity coefficients for each paragraph in Third Domain: Supervisory Activities with the total score of its field.....	74
Table 6: Validity coefficients for each paragraph in Fourth Domain: Information and Communication System with the total score of its field.....	75
Table 7: Validity coefficients for each paragraph in Fifth Domain: Monitoring and Follow-up System with the total score of its field.....	75
Table 8: Validity coefficients for each paragraph in the Second Axis: The Principle of Integrity with the total score of its Axis .....	76
Table 9: Validity coefficients between each field and the scale of The First Axis: The COSO Model for Internal Control.....	77
Table 10: Stability coefficient of organizational chart and communication pattern in universities .....	77
Table 11: shows the coefficients of Alpha Cronbach's stability for each of the dimensions of the organization chart and the pattern of communication in universities .....	78
Table 12: Normal distribution test results.....	79
Table 13: Distribution of the study sample by gender .....	82
Table 14: Distribution of the study sample by Age .....	82
Table 15: Distribution of the study sample by qualification.....	83
Table 16: Distribution of the study sample by years of services .....	83
Table 17: Distribution of the study sample by job title .....	84
Table 18: Scale of measurements used in this study.....	85
Table 19: Frequency, Mean, Standard Deviation, Percentages and Ranking of Responses of Sample Members in First Domain: Regulatory Environment .....	85
Table 20: Frequency, Mean, Standard Deviation, Percentages and Ranking of Responses of Sample Members in Second Domain: Risk Assessment .....	87
Table 21: Frequency, Mean, Standard Deviation, Percentages and Ranking of Responses of Sample Members in Third Domain: Supervisory Activities.....	88
Table 22: Frequency, Mean, Standard Deviation, Percentages and Ranking of Responses of Sample Members in Fourth Domain: Information and Communication System .....	90
Table 23: Frequency, Mean, Standard Deviation, Percentages and Ranking of Responses of Sample Members in Fifth Domain: Monitoring and Follow-up System .....	92
Table 24: Frequency, Mean, Standard Deviation, Percentages and Ranking of Responses of Sample Members in the First Axis: The COSO Model for Internal Control.....	94

Table 25: Frequency, Mean, Standard Deviation, Percentages, and Ranking of Responses of Sample Members in the Field of Principle of Integrity .....	96
Table 26: A correlation matrix between the organizational structure and the COSO Model for Internal Control and the Principle of Integrity.....	100
Table 27: A Stepwise multiple regression test results .....	101
Table 28: Mean and standard deviations and value of the scale domains according to the gender variable.....	102
Table 29: Source of variance, sum of squares, degrees of freedom, mean squares, F value, and significance level due to Age group variable.....	103
Table 30: Source of variance, sum of squares, degrees of freedom, mean squares, F value, and significance level due to qualification variable .....	105
Table 31: Source of variance, sum of squares, degrees of freedom, mean squares, F value, and significance level due to Number of years in service variable .....	107
Table 32: Source of variance, sum of squares, degrees of freedom, mean squares, F value, and significance level due to Job title variable .....	108
Table 33: Arbitrator's Data .....	128

## Table of Figures

Fig 1: COSO Model for Internal Control and the Principle of Integrity model .....	9
Fig 2: Research Gap.....	35
Fig 3: COSO 2013 Framework.....	61

## Abbreviations

### Abbreviations or Term

WTM  
SD  
T  
ERRC

### Description

weighted average mean  
Standard deviation  
T-test  
Eliminate-Reduce-Raise-Create



# **Chapter 1**

## **Framework of Research**

**Introduction**

**Problem Statement**

**Questions Research**

**Research Objectives**

**Research Importance**

**Research Hypothesis**

**Research Variables**

**Research Limits and Scope**

**BOS model**

**Definition of Key Concepts**

**Conclusion**

## **Chapter 1: Framework of Research**

### **Introduction**

According to Aman Coalition's fourteenth annual report on the reality of integrity and anti-corruption for the year 2021 under the slogan "The decline in the integrity of governance contributed to the erosion of citizens' trust in state institutions and officials", the Palestinian High Judicial Council was exposed to the weakness of citizens' confidence in its performance, which led to a large turn for the Tribal judiciary. This in turn leads to a low level of confidence in the integrity of the judicial institution and its judicial, financial, and administrative departments. This requires the Palestinian High Judicial Council to put in place various forms of oversight to ensure the proper use of available resources. Thus, having a strong system of internal control is critical to managing resources efficiently. Therefore, every employee of the council plays a crucial role in ensuring a functional internal control system. This is because they are ultimately responsible for the proper use and control of the resources entrusted to them. The system currently in place provides a reasonable, but not an absolute, warranty.

This study is motivated by questions about how the employees of the Palestinian High Judicial Council achieve the objectives of the specific institutions and the impact of the functional internal controls set by the administration on the performance of the departments of the Palestinian High Judicial Council. Also, to what extent do employees strictly adhere to internal control procedures? This consequently resulted in the development of a framework such as the Committee of Sponsoring Organizations (COSO) of the Treadway Commission framework (1992).

COSO model for internal control was designed to provide useful guidelines that will help to strengthen the internal controls of organizations. Specifically, Aweidah (2015) noted that the benefits that can be derived from the application of the COSO model for internal control are

enormous. This is because its application would provide a solid foundation for determining the degree of assurance provided by controls. The Integrated Framework for internal control systems developed by the Committee of Sponsoring Organization of Treadway Commission (COSO) was issued in 1992, now updated in 2013. The COSO model for internal control was designed to help businesses establish, assess and enhance their internal control (Aweidah, 2015). According to the integrated framework, every sound system of internal control must have five components namely: control environment, risk assessment, control activities, information and communication, and monitoring of internal control (COSO, 2013).

Pickett (2010) noted that the COSO model for internal control components interacts with each other.

Integrity said author C.S. Lewis, “is doing the right thing, even when no one is looking.” Integrity is a foundational moral virtue and the bedrock upon which good character is built.

Acting with integrity means understanding, accepting, and choosing to live following one’s principles, which will include honesty, fairness, and decency. A person of integrity will consistently demonstrate good character by being free of corruption and hypocrisy.

Integrity is revealed when people act virtuously regardless of circumstances or consequences. This often requires moral courage. Indeed, integrity is the critical connection between ethics and moral action.

Palestinian High Judicial Council was established according to Judicial Authority Law No.1 of 2002. The high judiciary represents the Palestinian Judicial Authority which constitutes an essential guarantee of the independence of the judiciary and it is entrusted with the administrative supervision of the judicial system. It has the legal authority to oversight the affairs of all judges on

matters related to judicial inspection, complaints, appealing decisions, disciplinary inquiries of judges, and administrative duties.

The establishment of an independent and effective justice system that safeguards human rights, facilitates access to all, and provides transparent and objective recourse is a core value held the world over. The centrality of a strong justice mechanism lies in its essential contribution to fostering economic stability and growth, and to enabling all manner of disputes to be resolved within a structured and orderly framework. As a result, judicial and legal reform is consistently a priority on the agendas of countries regardless of their state of development.

### **Problem Statement**

All governmental institutions must have a reliable internal control system to reduce the RISKS and assure that there is an efficient and effective use of its resources "which is almost limited resources" and to prevent any fraud or misuse of these resources major objectives of the internal control in the government's institutions are executing operations efficiently, effectively, and in an organized, ethical and economic manner, taking into consideration the protection of resources from loss, damage, and misuse, all under the commitment to regulations, laws, policies, and instructions. A study by (Khairul et.al, 2016) results that Weaknesses in internal control can be major contributing factors in committing fraud and that weakness in the supervision process provides an opportunity for the misuse of assets, and A study by (Hreish Khalid, 2022) revealed that the variable years of experience gained by employees did not raise awareness about transparency and responsibility in social welfare institutions. This indicated the lack of interest of senior management in monitoring and developing employees, in addition to the lack of interest of experienced employees in developing themselves.

Since the Palestinian High Judicial Council seeks to enhance the integrity and confidence in its departments, and prevent any fraud, theft, and misuse of its available sources, adapting a reliable internal control system “The COSO model for internal control” for internal control will assure the achieving of its objectives.

## **Research Questions**

In light of the above, the questions below may contribute to defining the research problem more clearly, as follows:

**The main Research Question is:** To what extent is the internal control system in the Palestinian High Judicial Council compatible with the COSO model for internal control?

**The Study questions are:**

**Q1-:** What is the level of implementing the COSO Model for Internal Control in the Palestinian High Judicial Council?

**Q2-:** What is the level of the Principle of Integrity in the Palestinian High Judicial Council?

**Q3-:** Is there a statistically significant relationship between the COSO Model for Internal Control and the Principle of Integrity in the Palestinian High Judicial Council?

**Q4-:** Is there a statistically significant effect of the COSO Model on Internal Control dimensions in improving the Principle of Integrity in the Palestinian High Judicial Council?

**Q5-:** Are there differences in the application of the COSO model for internal control and its role in promoting the Principle of Integrity in the Palestinian High Judicial Council according to Personal and organizational variables (Gender, Age, Educational Qualifications, Years Of Service, Job Title)?

## **Research Objectives**

This Research aims to achieve the following objectives:

1. Knowing the implementation reality of the internal control system applied in the Palestinian High Judicial Council.
2. Analyzing the compatibility of the internal control system applied in the Palestinian High Judicial Council with the COSO model for internal control with its five components (Control Environment, Risk Assessment, Control Activities, Information, and Communication System, and Monitoring System).
3. Determine the statistically significant differences between the average respondents' responses about the availability of the elements of the COSO model for internal control (Control Environment, Risk Assessment, Control Activities, Information And Communication System, and Monitoring System) in the Palestinian High Judicial Council that is due to the following demographic characteristics (Gender, Age, Educational Qualifications, Years Of Service, Job Title).
4. Develop recommendations to develop internal control performance by the COSO model for internal control.

## **Research Significance and Justifications**

The justification for this study is realized from its importance which can be summarized in two points:

1. **Scientific Significance:**

- Paying attention to internal control systems in Governmental Institutions helps to provide an environment that is free from distractions, and errors and contributes to improving the efficiency of its various operations and activities effectively.

- Lack of studies that dealt with the application of internal control systems by the COSO model for internal control, especially in the Governmental Institutions in the Palestinian context, and therefore the study may benefit decision-makers when issuing laws or instructions related to this topic.
- Linking the scientific-philosophical aspects and the reality of practice to identify the reality of the application of internal control systems by the COSO model for internal control in the Palestinian High Judicial Council, which were not covered by previous studies.

## 2. **Practical Significance:**

- The study contributes to shedding light on the performance of internal control by the COSO model for internal control in Governmental Institutions by applying it to the Palestinian High Judicial Council as a case study. The study is one of the few studies that focused on the extent of the High Judicial Council's commitment to implementing internal control systems by the COSO model for internal control.
- The current study chose the case study "the High Judicial Council, as it is one of the most important public sector institutions.

## **Research Hypothesis**

**Ho 1:** There is a statistically significant relationship between the COSO Model for Internal Control and the Principle of Integrity in the Palestinian High Judicial Council.

**Ho 2:** There is a statistically significant effect of the COSO Model for Internal Control dimensions in improving the Principle of Integrity in the Palestinian High Judicial Council.

**Ho 3:** There are statistically significant differences in the application of the COSO model for internal control and its role in promoting the Principle of Integrity in the Palestinian High Judicial

Council according to Personal and organizational variables (Gender, Age, Educational Qualifications, Years of Service, and Job Title).

Sub-hypotheses derived from **Ho 3:**

**Ho 3-1:** There are statistically significant differences in the application of the COSO model for internal control and its role in promoting the Principle of Integrity in the Palestinian High Judicial Council according to gender variable.

**Ho 3-2:** There are statistically significant differences in the application of the COSO model for internal control and its role in promoting the Principle of Integrity in the Palestinian High Judicial Council according to the Age group variable.

**Ho 3-3:** There are statistically significant differences in the application of the COSO model for internal control and its role in promoting the Principle of Integrity in the Palestinian High Judicial Council according to the qualification variable.

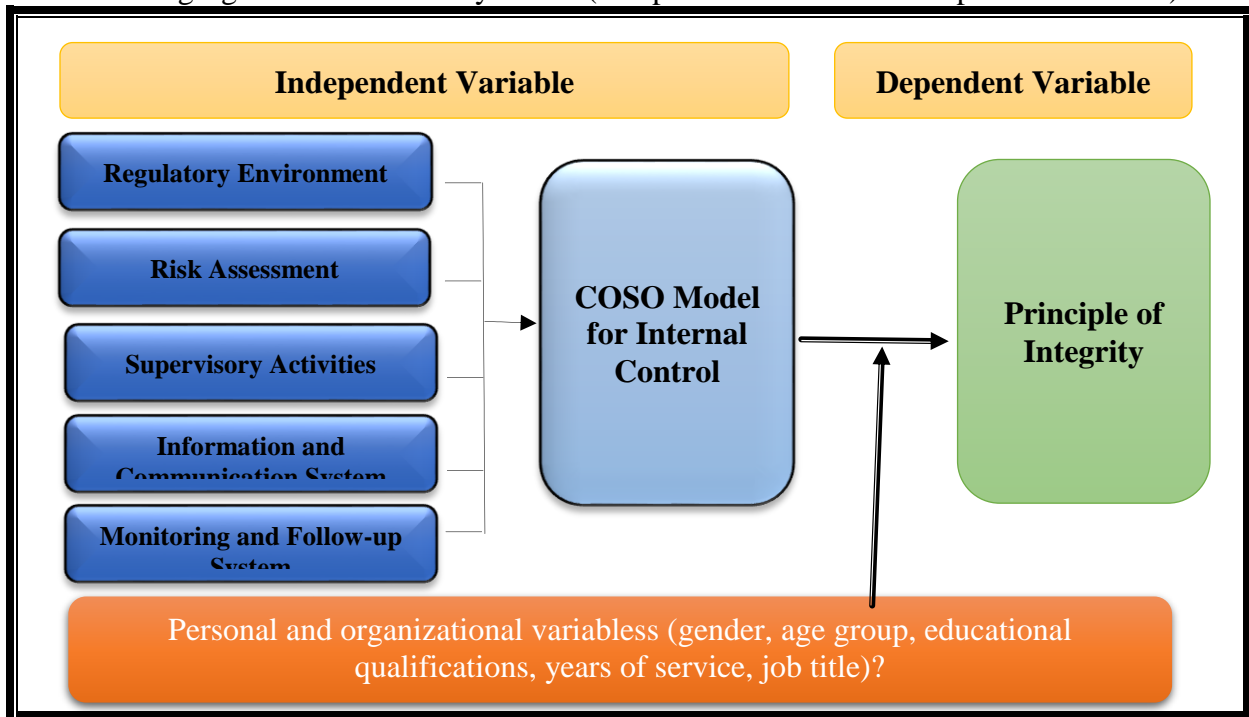
**Ho 3-4:** There are statistically significant differences in the application of the COSO model for internal control and its role in promoting the Principle of Integrity in the Palestinian High Judicial Council according to the Number of years in service variable.

**Ho 3-5:** There are statistically significant differences in the application of the COSO model for internal control and its role in promoting the Principle of Integrity in the Palestinian High Judicial Council according to the Job title variable.

## **Research Variables**

- **Independent variable:** The COSO Model for Internal Control.
- **Dependent variable:** The Principle of Integrity.
- **Personal and Functional Variables:** (Gender, Age, Educational Qualifications, Years of Service, and Job Title).

The following figure shows the study model (independent variable and dependent variable)



**Fig 1:** COSO Model for Internal Control and the Principle of Integrity model

**Source:** Prepared by researcher, 2022

## Research Limits and Scope

- **Place Limit:** The research will be conducted in the Palestinian High Judicial Council in Ramallah - Palestine.
- **Human Limit:** The research will be conducted on administrative staff, accountants, and internal auditors working in the Palestinian High Judicial Council in Ramallah - Palestine.
- **Time Limit:** The research and its procedures will be conducted in (2021-2022).
- **Objective Limit:** This research is limited to studying the implementation of the COSO Model for Internal Control and Its Role in Enhancing the Principle of Integrity in the Palestinian High Judicial Council.

## **Limitations**

One of the most important obstacles that I faced was the Corona pandemic, which sometimes led to the non-working of many of the employees included in the study sample.

- Despite the approval and support of the senior management of the Palestinian Judicial Council to conduct this study, some employees did not express their desire to fill out the form.
- Some employees are not academically qualified for their jobs and therefore have no experience in the research topic.
- The difficulty of accessing the courts of the Gaza Strip, and therefore the study was limited to the West Bank only, excluding the Gaza Strip.

## **Definition of Key Concepts**

### **1. The COSO Model for Internal Control:**

COSO is a committee composed of representatives from five organizations:

- American Accounting Association
- American Institute of Certified Public Accountants
- Financial Executives International
- Institute of Management Accountants
- Institute of Internal Auditors

The COSO model for internal control divides internal control objectives into three categories: operations, reporting, and compliance.

- Operations objectives, such as performance goals and securing the organization's assets against fraud, focus on the effectiveness and efficiency of your business operations.

- Reporting objectives, including both internal and external financial reporting as well as non-financial reporting, relate to transparency, timeliness, and reliability of the organization's reporting habits.
- Compliance objectives are internal control goals based around adhering to laws and regulations that the organization must comply with.

The COSO board develops guidance documents that help organizations with risk assessment, internal controls, and fraud prevention. Their vision is to “be a recognized thought leader in the global marketplace on the development of guidance in the areas of risk and control which enable good organizational governance and reduction of fraud.”

The five components of the COSO model for internal control – control environment, risk assessment, information and communication, monitoring activities, and existing control activities – are often referred to by the acronym C.R.I.M.E.

**The Operational Definition:**

COSO model for internal control defines internal control as “a. process, effected by an entity's board of directors, management, and other personnel, designed to provide. reasonable assurance regarding the achievement. of objectives relating to operations, reporting, (www.dekooktips.com).

**The Principle of Integrity:**

Integrity is the act of behaving honorably, even when no one is watching. People with integrity follow moral and ethical principles in all aspects of life. Integrity also extends to professional areas of work such as decision-making, interacting with colleagues, and serving customers or clients. When employees have integrity, their managers can trust their team is working diligently (www.indeed.com).

**The Operational Definition:**

Operational integrity is simply the unhindered ability of the system and plant to remain sound and to continue production. In other words, operational integrity means safely and securely mitigating and eliminating threats to business continuity, while meeting or exceeding production targets (blog.isa.org).

## **Conclusion**

The current chapter clarified the general framework of the study by presenting the study and showing the research problem and the importance of the study for the banks operating in the southern governorates, which the study will attempt to discuss, in addition to the study's objectives and importance, also clarified the variables of the study and the hypotheses that the study is trying to discuss, while showing the limits of the study.



# **Chapter 2**

## **Literature Review**

**Introduction.**

**Studies about the COSO Model for Internal Control.**

**Studies about the Principle of Integrity.**

**Studies that link all variables.**

**Comments on Previous Studies.**

**Research gap.**

**Comments on the research gap.**

**Conclusion.**

## Chapter 2: Literature Review

### Introduction

The review of previous studies represents a basic approach where the researcher's vision is formed, and it is also the main pillar upon which the subject of the study is based, and provides great benefit in completing the theoretical background of the study, determining its objectives, formulating its hypotheses, and the results reached. Determining the research gap between it and the current study, the researcher divided it into three sections:

- Studies about The COSO Model for Internal Control
- Studies about the Principle of Integrity
- Studies that link all variables

### Previous Studies

#### Studies about the COSO Model for Internal Control

1. **A study by (Rabaiah, H.I.A., Hanefah, M.M., Masruki, R., Jamil, N.N., 2023), entitled: The Moderating Role of High Audit Institutions on the Relationships Between the Municipal Audit Quality and the Audit Quality Attributes: Palestine Case**

**The study aimed:** The purpose of this study is to investigate the impact of High Audit Institutions (SAIs) on the relationships between external audit quality and audit quality attributes: the auditors' characteristics, audit firms' attributes, and the effectiveness of municipal internal control. Data for the study was collected from secondary and primary sources. The secondary data were collected from the Palestinian SAIs' annual and interim specialized reports from the year 2011 to 2020. Moreover, the study employed a questionnaire survey to know the perception of the CPAs who

are licensed and in the public practice of the audit profession in Palestine on the role of the SAIs in the audit quality in the municipalities, to support the result of the analysis of the SAIs audit reports. The study uses SPSS Software 20 to analyze the collected data through the questionnaire.

**The results of the study:** The study finds that the SAIs have a moderate impact on the relationship between the audit quality and the effective internal control components, as well as the auditors' characteristics, but SAIs have weakness impact on the audit firm's attributes. The findings of the study may help the policymakers in the municipalities, SAIs, professional regulators, the audit firms to consider the impact of auditing of SAIs on external audit quality in the municipalities when they decide on the audit engagement agreement and audit process. Moreover, the study opens the doors for academic researchers to examine the effect of SAIs on the relationship between audit quality and other audit quality attributes and use other research methods.

**2. A study by (Rabaiah, H.I.A., Hanefah, M.M., Masruki, R., Jamil, N.N., 2023), entitled: Review of the Public Sector Organizations' Environment: Accounting and Internal Control Systems, and Audit Quality**

**The study aimed:** The external auditor's evaluation of the audit client's environment, in particular the accounting and internal control systems, is crucial to provide a high audit quality. Especially in PSOs, the importance of this evaluation increases because of their specific characteristics, such as the type of PSO, laws, and regulations, governance method (including internal auditing), and accounting information system (including the accounting basis).

**The results of the study:** The organization's management is responsible for establishing and maintaining efficient accounting and internal control systems, but the external auditor is responsible for evaluating and determining the efficacy of these systems to determine whether or not to rely on them and to what degree. This paper reviews the main elements of the environment

of the PSOs which may have a significant impact on the audit quality and contributes to audit quality literature by reviewing the characteristics of PSOs, particularly the internal control and its effects on the audit quality. And it provides a basis for discussing the effect of several potential elements of the environment of PSOs on audit quality for future research.

**3. A study by (Alsughayer, S. (2021), entitled: Impact of Auditor Competence, Integrity, and Ethics on Audit Quality in Saudi Arabia**

**The study aimed:** This research is conducted to investigate the impact of an auditor's competency, integrity, and ethics on audit quality from the perceptions of auditors. The data is collected through questionnaires distributed to auditors in auditing firms in Saudi Arabia. The sample used amounted to 102 auditors. The study surveyed different external auditors to explore their audit process attributes for achieving quality audits. The findings show that the attributes of competence, integrity, and ethics have a significant impact on audit quality.

**The results of the study:** The findings indicate that the most important elements of attributes affecting audit quality are auditors' continuous improvement and training programs, ways of carrying out their duties, and compliance with the code of conduct. This study extends the literature on audit quality and provides useful insights for audit firms and professional bodies for the policies and producers to be adopted and implemented to enhance audit quality.

**4. A study by (Hikmayah, N., Aswar, K. (2019)., entitled: The Impact of Factors on the Audit Quality in Indonesia: The Moderating Effect of Professional Commitments**

**The study aimed:** This research is conducted and deemed to determine the effect of professional accounting ethics, auditor competence, and professional integrity and commitment to audit quality.

In addition, this study aims to determine the effect of auditor competence and integrity auditor on audit quality that is moderated by professional commitment. The population in this study is Badan Pengawasan Keuangan dan Pembangunan (BPKP) of DKI Jakarta Province. Sampling is done by purposive sampling method with the criteria of government internal auditors who have taken a study and trained the JFA (Functional Auditor Functional) and have a minimum of 2 years of work experience. The number of samples used in this study amounted to 62 samples of auditors working in Badan Pengawasan Keuangan dan Pembangunan (BPKP) of DKI Jakarta Province. The analysis technique used is Structural Equation Modeling (SEM) using the application Smart Partial Least Square version 3.0.

**The results of the study:** The results of this study indicate that professional accounting ethics and integrity have a significant effect on audit quality. Auditor competency and professional commitment are not significant to audit quality. Professional commitment moderates the influence of the relationship between integrity and audit quality and influences the negative effect. Professional commitment does not moderate the effect of the relationship between auditor competence and audit quality. The contribution given to the BPKP of DKI Jakarta Province is that there is a need for an authoritative, orderly, and well-regulated supervisory apparatus in carrying out the duties and functions of the government's internal auditors by the APIP code of ethics and APIP audit standards.

**5. A study by (Astro Yudha Kertarajasaa, Taufiq Marwa, and Tertiarito Wahyudi, 2019), entitled: The Effect of Competence, Experience, Independence, Due Professional Care, And Auditor Integrity on Audit Quality with Auditor Ethics As Moderating variable**

**The study aimed:** This research aims to analyze and get empirical evidence about the effect of competence, experience, independence, due professional care, and integrity on audit quality with auditor ethics as a moderating variable. The data used in this study are primary data obtained through questionnaires obtained from external auditors in South Sumatra, Indonesia. The sample used was 97 auditors. The analytical tool used in this study is multiple linear regression analysis with moderating variables which are estimated using Ordinary Least Square (OLS).

**The results of the study:** The results of the study show that the variables of competence, due professional care, and integrity significantly affect audit quality, the form of positive influence. Experience and independence variables do not significantly affect audit quality. Auditor ethics variables do not significantly moderate competence, experience, independence, due professional care, and integrity to audit quality.

**6. A study by (Intan Permata Sari and Betri Sirajuddin. 2019), entitled:  
Influence Integrity, Objectivity and Moral Courage by The Effectiveness of  
Internal Audit Senior Management Support for Variable Moderation.**

**The study aimed:** The purpose of this research was to Determine the purpose of Integrity, Objectivity, and moral courage on the effectiveness of internal audit and to know senior management support as moderating the effect of integrity on the effectiveness of internal audit, senior management support as the moderating influence of Objectivity on the effectiveness of internal audit and senior management support moral courage as a moderating influence towards the effectiveness of the internal audit. The type of research was associative research. The Data used was primary and secondary data. The population of this research was internal auditors at the government bank in western Ilir subdistrict Palembang with 38 respondents. The techniques of

data collection were by distributing questionnaires. The Methods of data analysis used in this research were quantitative and qualitative analysis.

**The results of the study:** The results of the research indicated resources Significantly integrity that influenced the effectiveness of the internal audit. Objectivity Significantly influenced the effectiveness of internal audit and moral courage that Significantly influenced the effectiveness of the internal audit. Senior management support was Able to Strengthen Integrity, Objectivity, and moral courage toward the effectiveness of the internal audit.

**7. A study by (Mohammed Mohammed Ali Zaid; Omar Nasser Alla Qishta; Hassan Ahmed El shafei, 2022), entitled: Requirements for applying governance and accounting conservatism to strengthen financial flexibility In Egyptian and Palestinian sports institutions**

**The study aimed:** This research aims to identify the requirements for applying governance and accounting conservatism to support financial flexibility in Egyptian and Palestinian sports institutions. The sample was chosen randomly the research tools included a governance and accounting conservatism questionnaire to strengthen financial flexibility, and data was collected by applying the questionnaire, and the data collected were classified, tabulated, and, statistically analyzed, and appropriate statistical methods were followed through the Spss program, and this research followed the descriptive analytical approach.

**The results of the study:** To reach the most important results of the research, which confirm that the calculated ( $Ka_2$ ) value is greater than the tabular (9.49), for all the phrases related to the governance and accounting conservatism questionnaire to support financial flexibility, as the calculated ( $Ka_2$ ) value ranged between (10.062: 52.375), which shows that there are differences It is statistically significant in all phrases, and the estimated percentage of axes phrases is high, which

indicates the importance of the phrases of the governance questionnaire and accounting conservatism to support financial flexibility, and the necessity of sports clubs' interest in clarifying the concept of accounting conservatism, and attention to developing mechanisms of governance and accounting conservatism for sports institutions.

**8. A study by (Ola Muhammad Khersiat, 2020), entitled: The Efficiency of Applying the Internal Control Components Based on the COSO model for internal control to Transparently Carry out Tasks and Services, Ensure Integrity and Enhance Quality and Efficiency: Case Study - The Greater Amman Municipality**

**The study aimed:** This study aimed to measure the efficiency of employing the internal control components based on the COSO model for internal control to transparently carry out tasks and services, ensure integrity and enhance quality and efficiency, to contribute to promoting the adoption of internal control components based on the COSO model for internal control, applying them and analyzing their efficiency in performing tasks transparently, ensuring integrity and enhancing quality and efficiency, particularly with the Amman`s Municipality efforts to create a directorate that operates the internal control while ensuring the integrity of the proceedings, carrying out tasks and services transparently and boosting citizen's confidence in the Greater Amman Municipality resolutions. One of the main findings of the study would be the fact that the independent study variables represented in the internal audit based on the COSO model for internal control have a highly positive impact on performing tasks transparently to ensure integrity, boost quality, and efficiency at the Greater Amman Municipality.

**The results of the study:** Results show that the communications systems component was the most highly applicable, followed by the follow-up and control procedures and activities, whereas the

control environment came third, followed by risks and response procedures identification and assessment, and finally came the appropriate follow-up component in the fifth place.

**9. A study by (Hazim Al-twaijer, 2020), entitled: The role of Internal control elements in reducing tax evasion in Jordanian finance companies**

**The study aimed:** This study aimed to identify the impact of the application of internal control elements in reducing tax evasion, the study population consists of the finance companies operating in Jordan, while the study sample included (23) accountants and internal auditors working in these companies.

**The results of the study:** The results were analyzed using the descriptive and inferential statistics means using the statistical package of social sciences (SPSS) and found that there was a statistically significant effect at the significance level ( $\alpha \leq 0.05$ ) for applying the elements of internal control in reducing tax evasion in finance companies operating in Jordan.

**10. A study by (Ammar, T. M., et al., 2017), entitled: The Efficiency Extent of The Internal Control Environment In The Palestinian Higher Educational Institutions In the Gaza Strip**

**The study aimed:** The study aimed to identify the extent of the efficiency of the internal control environment in the Palestinian higher educational institutions in the Gaza Strip from the perspective of employees in the Palestinian universities in Gaza Strip, where researchers used the study by five universities. The researchers adopted in their study the descriptive and analytical approach. The research community consists of administrative employees and academic employees with administrative duties. Senior management or the University Council was excluded. The study population comprises (392) employees. A stratified random sample was chosen and (197) questionnaires were distributed. (160) questionnaires were received back with a return rate of

(81.2%). The researchers used a questionnaire to collect that which then was analyzed using (SPSS) to get the results.

**The results of the study:** The absence of a fundamental difference between the responses of males and females. The lack of significant difference between the responses of the respondents attributed to the variable age. The lack of significant difference between the responses of the respondents attributed to the variable of years of service. And the existence of a fundamental difference between the responses of the respondents attributed to the university variable. The existence of a fundamental difference between the responses of the respondents attributed to the Qualification variable. The existence of a fundamental difference between the responses of the respondents attributed to the administrative level variable.

### **11.A study by (Jom'a, 2017), entitled: The effect of Applying the COSO Model for internal control on the Performance of the UNRWA Food Aid Program**

**The study aimed:** The study aimed to measure the impact of applying the COSO model for internal control on the performance of the UNRWA food aid program from the workers' point of view, and to achieve the study's objectives, the study used the descriptive and analytical approach. The study used the stratified random sampling method according to the job grade and the questionnaire as the main tool for the study, as 200 questionnaires were distributed.

**The results of the study:** the availability of the five elements of the COSO model for internal control (control environment, risk assessment, control activities, information and communication, control and follow-up) is significant in the food aid program, as well as the positive impact of each of the control activities, control and follow-up elements on the performance of the aid program. The lack of influence of the control environment, risk assessment, information, and communication on the performance of the UNRWA food aid program.

## **12.A study by (Abu Naser et al., 2016), entitled: Impact of Communication and Information on the Internal Control Environment in Palestinian Universities**

**The study aimed:** The study aimed to identify the impact of information and communication on the internal control environment, an empirical study on the Palestinian universities in the Gaza Strip, where the researchers dealt with five universities to see the impact of communication and information on the internal control environment in these universities. The researchers adopted in his study descriptive and analytical approaches. The study population consists of employees with administrative functions, either administrative or academic, except those in senior management or the University Council. The study population was (392) employees. A stratified random sample was chosen. (197) questionnaires were distributed and the number of questionnaires recovered was (160) questionnaires with a recovery rate of (81.2%), the researchers used a questionnaire to collect the data. The collected data were processed using (SPSS) to get the results.

**The results of the study:** The existence of shortcomings in administrative communication generally within the universities and therefore this shortcoming will reflect on the entire regulatory process, especially since the communication process represents a significant part of everyday business. There exists a significant relationship between information and communication from one side and the internal control environment from the other side. The lack of significant difference between the responses of the respondents attributed to the variable (gender, age, and years of service). The existence of a fundamental difference between the responses of the respondents attributed to the variable (university, educational qualification, the administrative level).

**13.A study (Khairul et.al, 2016) entitled: Internal Control and Reducing Fraud in oil and gas Companies.**

**The study aimed:** The study aimed to examine the type of weaknesses in internal control and their impact on fraud activities in oil and gas companies. The study used the case study approach to investigate and analyze fraud incidents. Various methods of data collection were used, as the study analyzed documents and conducted interviews.

**The results of the study:** Weaknesses in internal control can be major contributing factors in committing fraud, and that weakness in the supervision process provides an opportunity for misuse of assets.

**14.A study by (Rizaldi, 2015) entitled: Analysis of the control environment in the governmental internal control system, Case Study - Governmental Institutions in Padang City.**

**The study aimed:** The study aimed to determine how to use the analysis of the regulatory environment to demonstrate the path of governance of government institutions in the city of Padang in Indonesia and to indicate the conditions of the local control environment and its condition and the efforts of policymakers in the city to provide a positive control environment.

His study was on the descriptive approach, using several tools to collect information, including observation, questionnaires, and in-depth interviews.

**The results of the study:** that the weaknesses in the governmental control environment are the result of the dominance of the leadership factor and business rotation policies, and that creating a positive control environment contributes significantly to the successful implementation of the government's internal control system in a good way.

## **Studies about the Principle of Integrity**

### **1. A study by (Al Najjar et al., 2022), entitled: The Reality of Change Strategies and the Level of Coordination and Transparency in the Readiness of Charitable Institutions in the Gaza Strip to Adopt and Implement Cloud Computing**

**The study aimed:** The study aimed to identify the reality of change strategies and the level of coordination for the readiness of charitable institutions in the Gaza Strip to adopt and apply cloud computing. The stratified random sample, where the study sample consisted of (294) employees, and to collect data, (300) questionnaires were distributed to the heads of boards of directors in addition to the executive directors as well as heads of departments, and (241) questionnaires were retrieved, or 82%.

**The results of the study:** The study concluded that the change strategies axis scored (68.13%), while the coordination and transparency axis reached (82.02%), and in the same context, it was concluded that donors are looking forward to implementing cloud institutions at a rate of (85.63%).

### **2. A study by (Hreish Khalid, 2022), entitled: Transparency and accountability to reduce administrative corruption in non-governmental social welfare institutions in Palestinian society from the perspective of employees working in West Bank institutions**

**The study aimed:** The current study aimed to emphasize the importance of the commitment of individuals, especially employees, to work ethics and clarify its role in combating administrative corruption in non-governmental social welfare institutions in Palestine from the perspective of employees, which emerged due to the living situation that Palestinian society suffers from. The

focus of this study was on the phenomenon of administrative corruption in social welfare institutions because of its negative consequences that lead to the deterioration of principles and ethics. A random sample of 190 employees of non-governmental social welfare institutions in the West Bank in the Palestinian community was selected. The researcher used a questionnaire for data collection, which included two parts: the first part consisted of independent variables, and the second part included the dependent variables (transparency, accountability, organizational changes, and organizational control).

**The results of the study:** The results of this study revealed that the variable years of experience gained by employees did not raise awareness about transparency and responsibility in social welfare institutions. This indicated the lack of interest of senior management in monitoring and developing employees, in addition to the lack of interest of experienced employees in developing themselves.

### **3. A study by (Al Shobaki, M. J., et al. 2017), entitled: The Degree of Administrative Transparency in the Palestinian Higher Educational Institutions**

**The study aimed:** The study aimed to identify the degree of administrative transparency in the Palestinian higher educational institutions in the Gaza Strip. In the study, the researchers adopted a descriptive and analytical method. The research population consisted of administrative staff, whether academic or administrative, except for those in senior management or the university council. The study population reached 392 employees. A random sample was selected (197). The number of questionnaires recovered was (160) with a recovery rate of (81.2%). The researchers used a questionnaire for the data collection and were treated using SPSS to obtain the results.

**The results of the study:** The results show that there is no significant difference between male responses and female responses due to gender variables. The results also confirm that there is no significant difference between respondents' responses due to the Age group variable. The results also showed a significant difference between respondents' responses attributed to the university variable. There is a fundamental difference between respondents' responses attributed to the scientifically qualified variable. The results also confirmed a significant difference between respondents' responses attributed to the management level variable. The results also confirmed a significant difference between respondents' responses due to variable years of service.

### **Studies that link all variables**

#### **1. A study by (Nour and Tanbour, 2023), entitled: The Impact of the Code of Professional Conduct for Internal Auditors on the Effectiveness of Internal Auditing Units in Banks Listed on the Palestine Stock Exchange During COVID-19 Pandemic.**

**The study aimed:** The study aimed to identify the impact of the Code of Professional Conduct for Internal Auditors on the effectiveness of internal auditing units in banks listed on the Palestine Stock Exchange during the COVID-19 pandemic, The sample of the study consisted of 50 employees from the internal audit department employees in the banks listed in the Palestine Stock Exchange, randomly selected, and a descriptive approach has been implemented to achieve the study's objectives. In addition, a questionnaire was designed to fit the purpose of the study, and after implementation and data analysis.

**The results of the study:** the results indicated that there is a high impact of the attributes (integrity, objectivity, confidentiality, and competency) on the effectiveness of internal auditing units.

According to a mean of 4.07 and an overall standard deviation of 0.41, Consequently, the study recommended that it is necessary to strengthen the ethical environment and its principles in the work of internal audit units in banks because of their great impact on achieving goals during crises, especially at the COVID-19 pandemic.

## **2. A study by (Ammar, T. M., et al. (2018), entitled: Evaluation and Follow-Up and Their Relationship to the Level of Administrative Transparency in the Palestinian Universities**

**The study aimed:** The study aimed to identify the trends of the relationship between the impact of evaluation and follow-up and the level of administrative transparency in the Palestinian universities in the Gaza Strip. The research dealt with five universities. The researchers adopted a descriptive-analytical approach in this study. The research community consists of administrative staff, whether academic or administrative. Those who are in the senior management or university council have been excluded. The study population reached 392 employees. A Random stratified sample was selected. A total of 197 questionnaires were distributed and the number of questionnaires recovered (160) with a recovery rate of (81.2%). The researchers used a questionnaire to collect data and processed using SPSS to get the results.

**The results of the study:** The correlation between the evaluation and the follow-up on the one hand and the level of managerial transparency reached 77.0%, which is a positive correlation coefficient because it is greater than 0.5. The correlation coefficient value is statistically significant, (Sig.) which is below the significance level of 0.05. The results confirmed the existence of a significant relationship between the level of follow-up and administrative transparency in the Palestinian universities in Gaza.

### **3. A study by (Al Shobaki, M. J., et al., (2018), entitled: The Relationship Reality between the Components of Internal Control and Administrative Transparency in the Palestinian Universities**

**The study aimed:** The study aimed to identify the relationship reality between the components of internal control and administrative transparency in the Palestinian universities operating in the Gaza Strip. The researchers dealt with five universities. In the study, the researchers adopted a descriptive-analytical method. The research community consisted of administrative staff, whether academic or administrative, except for those in senior management or the university council. The study population reached 392 employees. A random sample was chosen. The data collection was distributed with (197) questionnaires, and the number of retrieved responses was (160), with a recovery rate of (81.2%), which was processed using SPSS to obtain the results.

**The results of the study:** The research found that the internal control components are available at 68% of the Palestinian universities in the Gaza Strip and that the level of administrative transparency is available at 63.4%, in addition to a statistically significant relationship between the control components and the level of administrative transparency separately. The research found that the follow-up variable was the most influential among the control components, in administrative transparency, followed by the risk assessment, then the control environment, and there was a weak impact on control activities, communication, and information. The research also found that there are no significant differences at the level of significance ( $\alpha \leq 0.05$ ) attributed to the demographic variables (gender, age, university, academic qualification, administrative level, years of experience) in the degree of administrative transparency as well as in the internal control environment.

## **Comments on Previous Studies**

By reviewing previous studies conducted in the field of research, it was found that all previous studies are of high scientific and research importance, The researcher found that there is a growing interest in using the COSO Model for Internal Control and the Principle of Integrity, The current study has taken care that all studies are modern to represent the reality of our time, which is characterized as a rapidly changing reality, and it should be noted that the current study attempted to address the gap that was not covered by previous studies that dealt with the subject of the COSO Model for Internal Control and the issue of the Principle of Integrity, Through the presentation and analysis of previous studies, the current study reached a set of the following conclusions and observations.

## **Similarities and differences between the current study and previous studies**

- 1. Study Purposes and Objectives:** Previous studies focused on the COSO Model for Internal Control alone without linking it with the issue of the Principle of Integrity.
- 2. The Method Used in The Study:** The previous studies, as well as the current study, used the descriptive-analytical approach as an approach to the study because the approach had characteristics that fit the nature of the current study, as it depends on the study by reality accurately”.
- 3. Study Tool:** The studies agreed to use the survey list as the main study tool.
- 4. Study Population and Sample:** Most of the previous studies explained the COSO Model for Internal Control in industrial institutions and the lack of studies in the government sector. In previous studies, researchers chose their study community in proportion to the nature of the study.

## **Benefits from previous studies**

By reviewing previous Arab and foreign studies related to the study variables. Several similarities and differences between the previous studies and the current study have been observed, as well as the use of previous studies, noting that this study is distinguished from the rest of the previous studies. It has been observed that many Arab and foreign studies related to internal control have been conducted by the COSO model for internal control, this results from the interest in internal control and its components.

It has also been observed that there is a difference in the results of these studies according to the purpose of those studies, so the study (Jom'a, 2013) aimed to measure the effect of applying the COSO model for internal control on the performance of the food aid program in the International Relief Agency from the opinion of the workers. It aimed to reveal the extent of the effectiveness of the role of internal audit in evaluating risk management according to the COSO model for internal control, an applied study on government sectors in the Gaza Strip, including those that focused on the effect of the structure of the internal control system by the COSO model for internal control on achieving the objectives of control as a study (Badawi, 2011).

## **As for what distinguishes this study from previous studies**

The current study from previous studies has benefited in the formation of an initial image of the COSO Model for Internal Control and the Principle of Integrity and “can be clarified in the following points:

1. The previous studies are in addition to the reconnaissance study that has helped the matter in determining the theme of this research problem and its manifestations.

2. The researcher benefited from building some of the basics of the theoretical framework of the study and determining the main and sub-variables of the study and the extent of the elegance between them, which the previous studies relied on to save time and effort.
3. The researcher benefited from previous studies in choosing the study method, the statistical methods used in these studies, and how the data were analyzed in these studies.
4. The researcher benefited from previous studies by linking their results with the current study.

### **What distinguishes this study from previous studies**

This study is in addition to the existing studies that studied the variables of the COSO Model for Internal Control, and the variables of the Principle of Integrity. From the above, the main advantages of this study over others can be clarified as follows:

1. The importance of the government sector in implementing the COSO Model for Internal Control.
2. The applied aspect, which was carried out at the Palestinian High Judicial Council in Ramallah - Palestine.
3. They differ in the time domain. These are the previous studies that were conducted in this field.
4. The studies related to the COSO Model for Internal Control and the Principle of Integrity are still few. The studies have dealt with topics including institutions, and universities.
5. The researcher seeks to benefit from the summary of previous studies in providing a theoretical model for the COSO Model for Internal Control and the Principle of Integrity, which was mentioned in the theoretical chapter of the study.

6. The current study aimed to identify the extent of compatibility of the internal control system in the Palestinian High Judicial Council with the COSO model for internal control and its role in promoting the Principle of Integrity.
7. The study is distinguished by its application in the 2022 timeframe in the Palestinian environment.
8. Using the questionnaire as a tool for the study to ensure the validity of the results.
9. The application of the study to a government institution, unlike the studies that are usually applied to public joint-stock companies or private companies.
10. The study is also distinguished in that it was conducted in the Palestinian context, especially in a governmental sector institution, and this may benefit the government sector in general.

## **Research Gap**

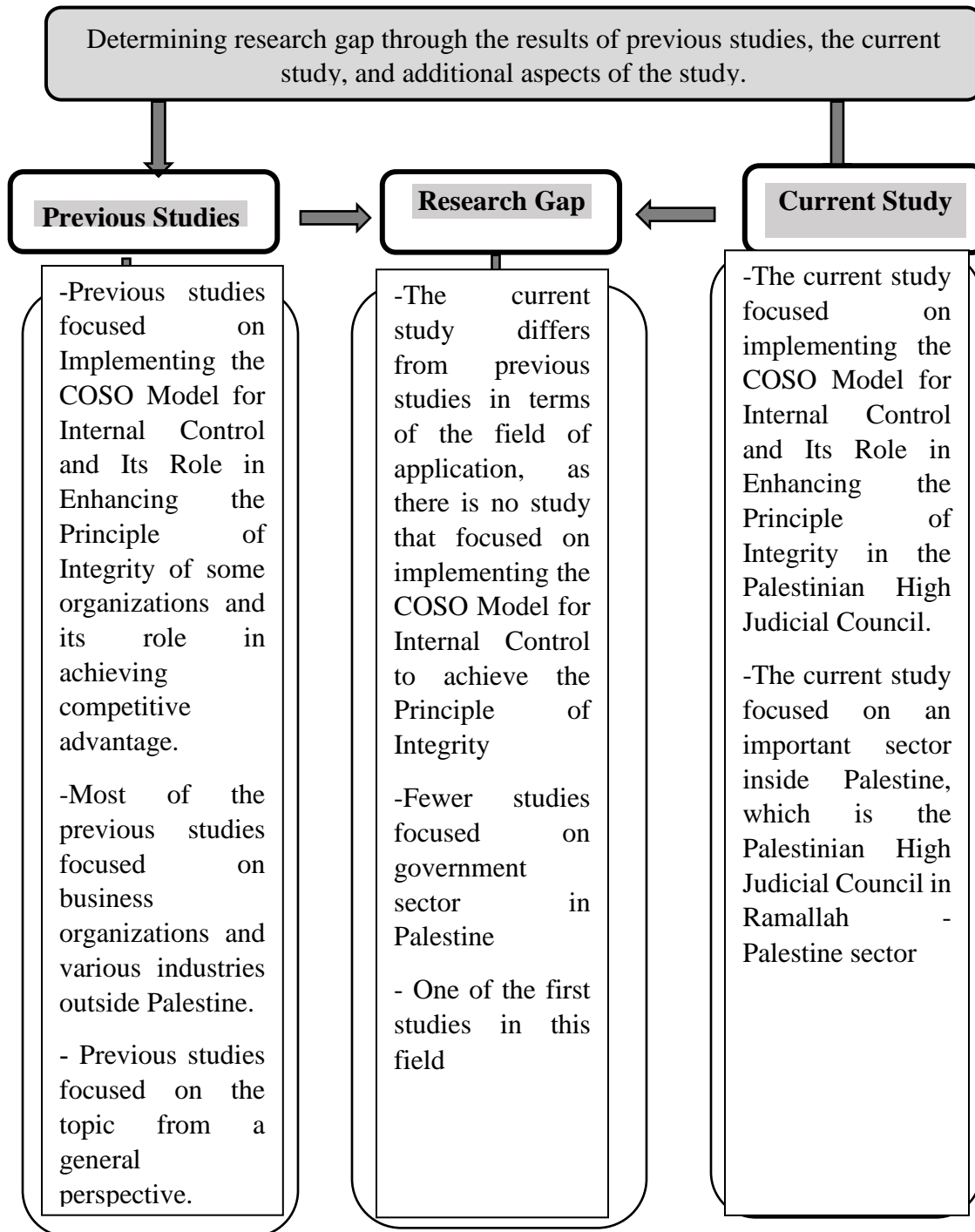
The researcher believes that there is a research gap between the previous studies and the empty study, as most of those studies dealt with the role, impact, or degree of application of the COSO Model for Internal Control and value creation. By reviewing previous studies and their results, analysis, and variables, it is possible to know the differences and agreement between the current study and previous studies, which are as follows:

- 1. Integration, comprehensiveness, and multiplicity of dimensions and concepts:** Most of the studies dealt with a wide range of dimensions and several concepts in general, while this study examined the impact of using the COSO Model for Internal Control to achieve the Principle of Integrity in the Palestinian High Judicial Council in Ramallah - Palestine.
- 2. Nature and implementation of dimensions:** There is a difference in the use of the COSO Model for Internal Control from one environment to another.

**3. Field of application:** The current study focused on the Palestinian High Judicial Council in Ramallah - Palestine, as there is a clear lack of studies that dealt with the use of the COSO Model for Internal Control and the application of the Principle of Integrity, and that foreign studies were conducted in an environment different from the Arab environment, and studies confirm the importance of the two dimensions.

**4. It differed in time from previous studies conducted in this field**

The researcher will provide a clear understanding of the use of the COSO Model for Internal Control for the Palestinian High Judicial Council in Ramallah - Palestine to be able to adapt their systems when applying the Principle of Integrity, as shown in Figure



**Fig 2:** Research Gap

Source: Prepared by the researcher based on previous studies.

## **Comments on the research gap**

After reviewing and analyzing previous studies and the research gap, the researcher reached the following conclusions:

1. Some studies dealt with the relationship, impact, and role of the COSO Model for Internal Control with other variables.
2. The study sample differed from one study to another, some studies dealt with workers in institutions.

## **Conclusion**

The researcher presented previous studies that provide a great benefit in completing the theoretical background of the study and dealt with a presentation of the studies arranged according to the historical sequence from the oldest to the most recent. The previous chapter is an attempt to find out the points of agreement and the differences between it and the current study to be able to identify the research gap.

The summary of this chapter comes in defining the research gap and clarifying the relationship between the future variable and the dependent variable and finally preparing a summary for the second chapter. In the next chapter, we will learn about the theoretical framework of the independent variable and the dependent variable.

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## Chapter 3

# Theoretical Framework

**First-** Internal control according to the COSO model for internal control.

**Second-** The Principle of Integrity.

**Third-** The Relationship between the COSO Model for Internal Control and the Achieving the Principle of Integrity.

**Fourth-** Overview of the Palestinian High Judicial Council

Conclusion.

## **Chapter 3: Theoretical Framework**

### **First- Internal control according to the COSO model for internal control**

#### **Introduction**

Institutions and companies are witnessing intense competition in light of the rapid development in production processes and the transition to modern concepts in manufacturing and services, where economic and technological progress has led to the emergence of large projects in all industries and the intensification of competition, and this, in turn, has strengthened the interest in internal control as a system that helps the company's management achieve the plans and goals set. Therefore, internal control is considered one of the main determinants in providing the best competitive position for the organization and is also considered the best means of differentiation and continuity in the market. Therefore, the internal control system plays a vital role in the management of any facility and is the basic essence of the progress of companies' business and achieving their interests and objectives (Shaat, 2017, p. 2).

Oversight or follow-up is considered an essential function for all administrative processes such as planning, organization, and implementation because oversight is concerned with the necessity of the progress of work in these areas by the rules, regulations, or plans that have been developed for them. Deters others from committing it.

#### **Definition of Internal Control:**

The importance of the internal control system has increased with the development and progress of its concept as a result of the large size of the facilities and the complexity of their operations. The internal control system is an important part of every system used by the facility to organize and direct its operations, and all facilities should care about it because it is a system that controls performance and ensures the achievement of the set goals The internal control system

consists of a set of procedures and means that occur continuously during the operations of the facility and adopted by the management in developing the organizational plan to protect assets, reassure the accuracy of accounting data, achieving maximum productive efficiency, and ensuring that employees adhere to administrative policies and plans (Al-Madhoun, 2014, p. 64).

Internal control can be defined as reviewing, controlling, and evaluating objectives, plans, policies, systems, procedures, and methods applied in the facility to protect assets, achieving accuracy in data and information, and rational use of available resources to achieve objectives (Awwad, 2012, p. 24).

International Auditing Standard No. (315) defines it as a process designed and influenced by management and all those concerned with the management of the facility, through which reasonable assurance can be obtained that the objectives of achieving the credibility of financial statements, achieving efficiency and effectiveness of operational processes and achieving compliance with policies, laws, and regulations have been achieved (International Federation for Accountants, 2015).

While the report of the Audit Procedures Committee emanating from the American Institute of Certified Public Accountants (AICPA) defines internal control as follows: “Internal control includes the organizational plan and all associated means and standards used within the facility to protect assets, ensure the accuracy of accounting data, and raising and stimulating production efficiency. And encouraging adherence to established administrative policies” (Al-Madhoun, 2014, p. 65).

Finally, internal control is a set of methods, means, and procedures adopted by the organization’s management to protect assets from theft, manipulation, and misuse, and to ensure the accuracy and validity of accounting data and the extent to which it can be relied upon.

**COSO model for internal control:**

COSO, the Committee of Sponsoring Organizations of the Treadway Commission, is a private sector initiative established in 1985 with the intent of improving the quality of financial reporting through a focus on corporate governance, ethical practices, and internal control.

The 2013 Framework is expected to help organizations design and implement internal control in light of many changes in business and operating environments, broaden the application of internal control in addressing operations and reporting objectives, and clarify the requirements for determining what constitutes effective internal control ([www.vanderbilt.edu](http://www.vanderbilt.edu), 2022).

COSO was established in 1985 under the chairmanship of James Treadway, the former Commissioner of the US Securities and Exchange Commission. The Committee includes professional bodies working in the accounting and financial field in the United States of America (USA). It includes the five largest private sector organizations in the USA: the American Institute of Certified Public Accountants (AICPA), the Institute of Internal Auditors (IIA), the Financial Executives International (FEI), the American Accounting Association (AAA) and the Institute of Management Accountants (IMA).

Collectively, they are called COSO in consideration of the funding provided to the Committee. The Committee was commissioned to produce an integrated and comprehensive design for internal control that came to be widely adopted in the USA (Aweidah, 2015).

This framework, known as the COSO model, was designed to assist companies in establishing, correcting, and improving the internal control system. Internal control, according to this framework, is considered important for the organization's operations and financial reports and cannot be neglected because it determines the quality of the financial statements. It provides "reasonable assurance" that the amounts presented in the financial statements are correct and

establish a reliable basis for making sound decisions, and the following two sub-definitions contributed to the definition of internal control (Bouheraoua, and Djafri, 2022):

1. Control is defined as “purposeful influence towards a predetermined objective”, and is founded on two basic assumptions. First, control assumes the existence of predetermined objectives.<sup>32</sup> Secondly, control involves the purposeful behavior of people, organizational units, or an entire enterprise directed towards the achievement of objectives.
2. Internal is defined as “existing or situated within the limits or surface of something”, whereby the “something” is an “entity” or “enterprise” in the COSO model. The adjective “internal” is chosen to enable a distinction to be made between activities that are included and respectively excluded from control, as defined above. As is illustrated in the COSO model: “internal control would include, for example, actions of an entity’s board of directors, the management or other personnel, including internal auditors, but would exclude actions of regulators and external auditors.

The COSO model for internal control consists of five interrelated components. Each component is further subdivided into several features. COSO introduces these five components as criteria that can be applied to determine whether a particular management control system is effective. In this paragraph, we will analyze the five components in more detail since the five components and their respective breakdown comprise the COSO model for internal control. The first research question is confirmed if the COSO model for internal control provides a complete and generally applicable framework for the assessment of the effectiveness of management control systems. The components are summarized in the Framework–volume as follows (Remko M. and Renes A., 2022):

1. **Control Environment** – The core of any business is its people – their attributes, including integrity, ethical values, and competence – and the environment in which they operate. They are the engine that drives the entity and the foundation on which everything rests.
2. **Risk Assessment** – The entity must be aware of and deal with the risks it faces. It must set objectives, integrated with sales, production, marketing, financial and other activities so that the organization is operating in concert. It also must establish mechanisms to identify, analyze and manage the related risks.
3. **Control Activities** – Control policies and procedures must be established and conducted to help ensure that the actions identified by management as necessary to address risks to the achievement of the entity's objectives are effectively carried out.
4. **Information and Communication** – Surrounding these activities are information and communication systems. These enable the entity's people to capture and exchange the information needed to conduct, manage and control its operations.
5. **Monitoring** – The entire process must be monitored, and modifications made as necessary. In this way, the system can react dynamically, changing as conditions warrant.

#### **Evolution of the concept of internal control:**

The idea of internal control and its meaning evolved with the development of projects and the development of the administrative function in them.

Also, this meaning itself has changed with the change in the economic systems in which these projects are established. A distinction can be made between the four stages of the development of the concept of internal control, which are (Al Shobaki et al., 2018), (Amshahr, 2017), (Abu Naser et al., 2017), (Ammar et al., 2017), (Frazer, 2012), and (Affum, 2011):

1. The stage of personal control, where its definition was limited to a set of means that ensure the preservation of cash from theft or fraud, and then extended to include some other assets, perhaps the most important of which is inventory.
2. The stage of internal control, according to which control was considered as a set of means adopted by the unit to protect the assets as well as to ensure the computational correctness of the operations recorded in the books and records.
3. The stage of production efficiency, where the concept expanded to include methods for improving production efficiency, and this can be seen through Standard No. 1 “AU320” issued by AICPA, where it was defined as the organizational plan and all the methods and procedures established by the unit to protect its assets, check the accuracy of accounting data and the degree of dependence on it and improve efficiency productivity and encourage adherence to the requirements of established administrative policies.

**Importance of Internal Control:**

Oversight is important in organizing life, just as it is important in the life of organizations, especially if things are done easily and as planned, then they are under supervision or control.

Its importance appears in that it is a basic administrative function for all managers at all levels of the organization, as it is the function that monitors performance and takes corrective action when needed.

As for the French management scientist, Henri Fayol, he gives control special importance and attention, and defines it as verifying that everything has been done according to the plan that was chosen, the orders that were given, and the principles that were established to clarify errors and deviations so that they can be corrected and avoiding them again, and to show the importance of

administrative control in The context of other administrative functions that are interrelated and integrated (Mansour, 2009, p. 240).

The importance of internal control has grown as a result of the expansion of the facility's activities, the multiplicity of its tasks, and the large amount of money invested in the facility's projects, all to reduce the chances of fraud and embezzlement, protect the facility's assets and ensure the safety of their use, and provide information and data that management needs regularly, which helps it in making decisions and planning and performance appraisal.

Administrative control also alerts the manager to the possibility of serious problems and detects and identifies these problems, obstacles, and negatives before they occur. They see that all types of internal control are designed to provide the manager with information related to progress and growth that can be used for the following purposes (Ali, 2011, p. 63):

1. Preventing crises: making the manager aware of what is going on in the organization, whies him in control of problems that may eventually turn into a crisis.
2. Production rationing: Goods and services are rationed by using appropriate controls.
3. Update plans: by comparing what is happening with what was planned.
4. Job performance appraisal: where the control means help by giving the manager objective information related to job performance.
5. Maintaining the organization's assets: The control protects the organization's assets from misuse and waste, and not operating them at full capacity.
6. It is clear from the above that the importance of internal control is particularly evident in its relationship to both the planning and decision-making processes, as oversight cannot be established without plans with specific goals, and we cannot reap its results without effective decisions, and it is in all cases striving to achieve the objectives of the facility. Therefore, we

found it appropriate to present in some detail the relationship of internal control to both planning and decision-making.

### **Characteristics of Internal Control:**

The internal control system is characterized by a set of characteristics and features, through which it is possible to assess its ability, efficiency, effectiveness, and degree of reliability in the organization. These characteristics and advantages include the following (Malakh and Walid, 2018), (Al Shobaki et al., 2018), (Abu Naser et al., 2017), and (Ammar et al., 2017):

**Appropriateness:** The institution should use a new control system appropriate to the nature of its work and its size. For small institutions, it should choose a simple and uncomplicated monitoring method, and vice versa, for large-sized institutions.

1. **Comparison of Return with Costs:** Any business undertaken by the institution is based on comparing the returns with the costs paid by the employer, and it is natural for economic institutions to ensure that their costs are less than their revenues so that they can achieve the appropriate profit, and all the difference between them is great. The higher the percentage of profit achieved, and therefore the institution must take into account the elements of return and costs when designing the control system.
2. **Flexibility:** Flexibility means the appropriateness of the control method followed with the needs of the institution so that these methods must be modified and developed whenever required, and this is so that changes can be followed up and kept pace.
3. **Efficiency:** It means the use of a well-developed and well-developed control system capable of detecting errors and deviations before they occur and treating them in a scientific manner and a method that ensures that they do not appear in the future.

4. **Objectivity:** The management is represented by a group of individuals, and the question of whether the subordinate is doing his job in a sound and good manner and is not subject to personal determinants and considerations is very important because the departments and supervisory methods when they are subjective personality affect the judgment on performance, and the system must be The Regulator can obtain correct, accurate and complete information on performance and in a timely manner and to ascertain its sources through accounting documents and records on one hand, on those in charge of various control activities, taking into account the time, especially those in charge of preparing financial reports, by delivering them on time, on the other hand.

#### **Internal Control Objectives:**

The objectives of internal control can be summarized as follows:

1. Protecting assets from theft, fiddling, and misuse.
2. Ensuring the accuracy and validity of the accounting data and the extent to which it can be relied upon, as the management is responsible for ensuring that the financial statements shown in the financial statements are presented fairly and by the requirements of international accounting standards.
3. Raising production efficiency and achieving effectiveness, as the administration must provide the control procedures that help in promoting the efficient and effective use of economic resources.
4. Organizing the project to clarify the authorities, powers, and manipulation (Abu Kamil, 2014, p: 16).

5. Comply with the appropriate laws and regulations, as establishments are required to follow many laws, including the tax, insurance, and pension law, and the laws of public and civil liberties and environmental protection.
6. Anticipating and preventing the occurrence of errors, deviations, fraud, theft, and forgery, discovering what occurs from them immediately, and taking the necessary corrective measures to address them and prevent their recurrence (judges, 2017, pg. 500).

**Elements of the Integrated System of Internal Control:**

An effective internal control system depends on a set of basic components that are linked to each other, and therefore, in the event of any inadequacies in them, this may result in a limitation of the effectiveness of this system. These components are as follows (Ghunaimat and Siam, 2011, p. 630):

1. **Organizational Structure:** where the organizational structure represents the starting point for achieving effective accounting and administrative control over the operations of the facility.
2. **A Sound Accounting System:** the accounting system includes a series of procedures that the facility follows to maintain accounting records by which it directs, records, classifies its operations, and prepares reports on them.
3. **Detailed Work Procedures and Audit Evidence:** It means the availability of a program that includes all the detailed procedures that must be implemented for each documentary cycle and the identification of the party responsible for implementing those procedures.
4. **The Presence of a Group of Sufficiently Qualified Workers:** One of the most important components of an effective internal control system is the good selection of competencies that are commensurate with the burdens of responsibilities and authorities delegated to them.

5. **Performance Control:** The existence of standards for institutional performance through which to ascertain the extent of compliance with the planned performance levels and address deviations from these levels reflects the existence of an effective control environment.
6. **Means Used:** It means the use of all computerized means in financial and administrative aspects as much as possible to ensure accuracy and provide controls to protect public money from any manipulation or embezzlement.

#### **Determinants of Internal Control:**

The internal control provides a reasonable assurance and not absolute assurance to the management that the objectives of the facility will be achieved, but there are determinants inherent in achieving the internal control, and they are as follows (Al-Wadiya, 2016, p. 16):

1. **Judgmental Errors:** Management and employees may sometimes fail to make wise decisions or perform routine tasks due to incomplete information, time constraints, or any other pressures.
2. **Collapse:** The collapse of control systems may result from employees misunderstanding the instructions or making mistakes as a result of negligence, lack of focus, temporary or permanent changes in employees, systems, or procedures.
3. **Collusion:** An employee or employees nullify the internal control in collusion with parties outside or inside the facility. The management overrides the control procedures, and the management may bypass the approved policies and procedures to achieve illegal goals, achieve self-interest, or distort information, and the possibility that the policies and procedures will be sufficiently outdated due to changing conditions or that the application of procedures may deteriorate over time. These factors indicate that the auditor cannot obtain all the evidence for the audit, so the performance of the existing control systems should be monitored.

**Internal Control Tools:**

There are several tools and methods on which the internal control system depends, including (Al-Abadi, 2014, p. 272):

1. **Planning Budgets:** Planning budgets constitute a tool of internal control as they contain quantitative and financial estimates for all operations expected to occur during a coming period, as well as the objectives expected to be achieved.
2. **Statistical Fees, Data, and Tables:** They are in the form of graphs and charts showing the achievements or statistical tables that show the data collected or compared with target numbers, and they are presented to the management to take the appropriate decision.
3. **Periodic Efficiency Reports:** These are reports submitted to the management at periodic intervals that include a set of historical data compared with historical data for different periods or with target numbers through which the efficiency of the administration can be judged.
4. **Studies of Movement and Time:** It is one of the studies of movement and time: which is one of the administrative control methods that aim to develop the productive efficiency of workers through a practical study of all steps and movements that are optimized for performance and work to exclude unnecessary steps to simplify procedures and reduce costs.
5. **Training Programs for Human Resources:** These programs aim to raise the productive efficiency of human resources by providing them with everything new and developed to keep pace with modernity.
6. **Quality Control:** This is done through statistical quality control using quality control maps.

**Basic Parameters of Internal Control:**

- One of the functions of the facility is concerned with the comprehensive review of performance, and it is carried out by employees from within, and it is not necessary to have an

independent department or department of internal control, but it is implemented through (Awad,2012, pp. 24-25):

- A. Designing different systems to achieve internal control.
  - B. Establishing regulations that include the rules that control the performance of a business.
  - C. Accurate job description of the business.
- The internal control system aims to (Awad, 2012, p. 24-25):
    - A. Protecting assets from theft and loss.
    - B. Achieving accuracy in data and information and detecting errors and fraud.
    - C. Evaluate the use of available resources.
  - The work of internal control consists in reviewing, controlling, and evaluating objectives, plans, policies, systems, procedures, and methods, and providing guidelines and recommendations for the best use of available resources.
  - Internal control is based on a set of well-known foundations and rules, which are called the foundations and standards of accounting and reference.
  - The internal control body uses a set of methods for reviewing, controlling, and evaluating the overall performance of the facility.

**Internal Control Sections:**

Internal control is a set of systems, procedures, and methods taken by the management to protect the assets of the facility and ensure the accuracy and integrity of the financial statements and increase the degree of reliance on them, increase operational efficiency, and ensure compliance with the established management policies. The internal control systems are also divided into the following sections (Hamad, 2015, pp. 56-57):

1. **Administrative Control Systems:** include the organizational plan, procedures, documents, and records related to decision-making processes, which lead to the administrative authorization of operations. This license is an administrative function that is directly related to the responsibility for achieving the objectives of the organization. It also includes means of coordination and measures aimed at achieving the greatest possible extent of productive efficiency while encouraging adherence to policies and administrative decisions. To achieve its goals, it relies on multiple means such as statistical statements, time and movement studies, performance reports, quality control, estimated budgets, and standard costs. And the use of charts, graphs, and various training programs for users.
2. **Accounting And Financial Control Systems:** It is a test of the accuracy of the accounting data recorded in the books and accounts and the degree of dependence on them. It tracks the correctness of recording, tabulating, analyzing, and displaying accounting data. It includes all means of coordination and procedures aimed at testing the accuracy of the accounting data recorded in the books and accounts and the degree of dependence on them. And the approval of the settlement entries from a responsible employee. The accounting systems are also concerned with analyzing the work environment and determining the needs for applying accounting, whether they are financial, costs, or governmental, and then designing an accounting system that meets the goals and needs and developing a set of procedures that determine the working mechanism.
3. **Internal Control Systems:** are the sum of the internal procedures followed that aim to ensure the correctness of the various financial and administrative operations that are implemented in the organization. It includes all means of coordination and procedures aimed at protecting the project assets from embezzlement, loss, or misuse. Powers and responsibilities.

## **Evaluation of Internal Control Systems**

The criteria for evaluating the efficiency of internal control systems in business sector establishments consist of two groups:

1. Monitoring and follow-up of oversight activities.
2. Evaluating the basic components of internal control systems.

**Which are related to** administrative components, accounting components, and information technology controls (Assaad and Labib, 2013, p. 192).

To carry out an accurate evaluation of the internal control system, it was explained (Arens, et al., 2008) that this can be done through:

1. The management must carefully evaluate the design of the internal control systems, which are related to the accounting components for the issuance of financial reports concerning the criteria for evaluating the accounting components.

They revolve around evaluating: the efficiency and suitability of the chart of accounts, the documentary groups and cycles, the book group, the group of internal and external reports, and the extent of the efficiency and suitability of the methods of the actual inventory of assets. For the correct judgment and proper evaluation, to the degree of efficiency of the design and performance of the accounting system of the facility, which provides an adequate opportunity to judge the extent of the fairness of the financial reports prepared periodically, and the extent to which they meet the requirements of fair and recognized accounting disclosure, and the requirements of transparency and governance.

2. Verify the effectiveness of the operation of these controls and compliance with them:

At the level of standards for evaluating the basic controls of internal control systems, they relate to the basic ingredients of those systems, which are: administrative ingredients,

accounting ingredients, and information technology controls. As for the criteria for evaluating the administrative components, they revolve around evaluating: the availability of a clear and appropriate organizational structure for the facility, in terms of safety, accuracy and clarity, the processes of defining the competencies and responsibilities of all administrative levels, and all employees of the facility, and the availability of a documented guide to specify the competencies and responsibilities, The extent of the delegation of authorities, the extent of the flexibility of the organizational plan and the functional independence of the various departments, as well as the level of efficiency, integrity and reliability of workers, at the various administrative and functional levels of the facility, the availability of appropriate standards for evaluating the performance of employees and administrative levels of the facility, the clarity and safety of separating conflicting jobs, as well as the availability of a methodology A sound change in the duties of employees, to prevent the possibility of concealing the possibility of fraud, fraud or manipulation, and the availability of an appropriate internal organization for the management or departments of the facility, as well as the availability of risk insurance methodology, the availability of appropriate means of protection for the assets and property of the facility, and the availability and implementation of plans Marginal control and dual control, as well as the availability of a department or department for the internal audit of the facility (Al Shobaki et al., 2018), (Abu Naser et al., 2017), (Ammar et al., 2017) and (Assaad and Labib, 2013).

### **Causes of threats to the internal control system**

Whatever the strength of the control system set by the administration, it will not be able to obtain absolute assurance on achieving its objectives and applying the system in full, but rather obtaining reasonable assurance for the following reasons (Al Shobaki et al., 2018), (Abu Naser et al., 2017), (Ammar et al., 2017) and (Al-Sharrat, 2015):

1. The presence of inherited determinants in any control system, and it is common knowledge that the human element suffers from shortcomings in many respects, whether it is related to making mistakes or inefficiency; Or exposure to fatigue and the inability to follow up, and thus not understanding the instructions appropriately, as well as the lack of information and lack of time commitment from the mentioned determinants.
2. The possibility of collusion between employees who perform conflicting functions, which makes any control system suffer difficulties in detecting and preventing accidents because it is accompanied by a tight method of covering such accidents.
3. The administration's failure to comply with the instructions it set, and to breach the internal control system, which may open the way for others to not comply with the instructions as long as the one who put the instructions does not stand by them.
4. Technological changes and updates that occur in the work environment may render any internal control system to be unqualified to provide appropriate control unless it is developed and updated.
5. Cost versus benefit. Adequate system design and comprehensiveness may be difficult to achieve due to costs that may exceed benefits. Adequate separation of conflicting functions costs the company additional costs.

**COSO Internal Control Framework:**

The report of the COSO Committee issued in September 1992, one of the committees emanating from the Tread Way Committee. This report was concerned with developing a comprehensive definition of internal control in addition to developing a description of the internal control structure and its five components, as well as setting standards based on which the internal reference is based on evaluating the effectiveness of its internal control structure and the report on the results to provide reasonable assurance of the reliability of the financial statements (El-Shahawi, 2012, p. 329).

The COSO report defines the internal control structure as: “A process designed to obtain reasonable assurance regarding the achievement of three main objectives: achieving efficiency and effectiveness of activities and operations, the reliability of the financial statements, ensuring that they have been prepared by generally accepted accounting principles, and ensuring Comply with the laws and regulations to which the company is subject.

The 1992 COSO model is considered a fundamental transformation stage in the development of the internal control structure. This framework was updated in 2013 when it became directed to the management of enterprise risks. This framework consists of five original components that represent the internal control structure (control environment, control activities, and risk assessment). Monitoring pain, information, and communication (in addition to setting goals, identifying events, and responding to risks (Yunhao, et al., 2014, p41).

It is worth noting that many of the foundations of the 1992 framework have been preserved or slightly modified in the 2013 framework. The definition of internal control has not changed, nor has there been any change in the number of components of the control structure, as the

organization's internal control structure is still based on defining goals and the need to structure a sound system to achieve those goals (Al-Mikhlaifi, 2017, pg. 460).

When looking at the difference between the 2013 framework and the old 1992 framework, there was no change in the definition of oversight. The 2013 framework differs from the old 1992 framework in its focus on technology in all components of internal control, as well as a broader focus on the effects of information technology on the internal control structure. This framework also dealt with the issue of external attribution to the activities of the establishment as one of the main parts of the activities of commercial establishments in the current era (Yunhao, et al., 2014, P45).

**The main rules of the concept of internal control according to the concept of the (COSO) committee:**

1. **Internal Control Is Operations:** where the control must be part of the operations of the institution and not operations added to the usual procedures.
2. **The Internal Control Is Affected By The Individuals:** the internal control is affected by the individuals of the institution, whether they are the members of the board of directors who are considered an important part of the internal control system and who issue directions and set strategies and general policies, or individuals in the institution where they implement the policies and directives issued About the Board of Directors, so the internal control system contributes to defining their tasks, duties, powers, and the scope of their responsibilities that they should be aware of, (Abu Naser et al., 2017) and (Ammar et al., 2017).
3. **The Internal Control Provides** the board of directors and senior management with reasonable assurance, it does not provide them with complete assurance about achieving the objectives for the following reasons (Al-Mikhlaifi, 2017).

- The possibility of defects in the internal control system that may not enable it to detect deviations.
- Some aspects of less importance may not be included in the control system.
- The possibility of breaching the internal control system in the event of collusion between two or more employees.
- The possibility of overruling the internal control system by the administration itself.
- Internal control helps the institution achieve its goals, whether operational objectives related to the efficiency and effectiveness of the use of the institution's resources or the financial objectives concerned with preparing appropriate financial statements that reflect the correct financial position of the institution or objectives related to achieving compliance with regulations and laws.

### **Elements of Internal Control:**

Concerning the components of internal control, the COSO committee has determined the measure by which internal control is evaluated and performance is improved. This measure represents (5) elements that formed the main components of control, namely: control environment, risk assessment, control activities, information and communication, and monitoring. And it can be explained as follows (Abu Naser et al., 2017),(Ammar et al., 2017) and (Al-Khalidi, 2015, p. 304):

1. **Control Environment:** It can be considered a basis for internal control in the organization and affects the supervisory awareness of officials and all components of internal control. What is meant by the control environment is the policies and procedures that reflect the trends of senior management, managers, and owners of the organization regarding the importance of internal control, and several elements constitute these the environment is represented by ethical values, management philosophy, method of operation and supervision, human resources policies, the

adequacy and harmony of individuals, and the attention and direction of the board of directors. Together, these factors constitute a culture of total control (Abu Naser et al., 2017), (Ammar et al., 2017) and (Al-Khalidi, 2015, p. 304). The internal control environment consists of:

- Integrity and ethical values: they consist of administrative procedures, which would comply with behavioral standards, to remove incentives that may lead to any fraudulent activity.
- Commitment to specialization: concerned with the management of the appropriate efficiency in the appropriate places, to benefit from the skills and knowledge to achieve efficiency.
- The Board of Directors and the Audit Committee: The Board of Directors is primarily responsible for the continuous evaluation of the internal control systems, and the extent of compliance with those controls. The audit committees also occupy a great position in verifying the internal control systems, especially about companies listed on the stock exchange.
- Management philosophy and operating style: The management, through its various activities, provides guidance to employees about the importance and objectives of internal control systems and encourages employees to adhere to them and achieve those goals.
- Organizational Structure: The audit results come from an understanding of the organizational structure, the nature of the client's business, and the extent of compliance with internal controls.
- Allocating authorities and responsibilities: a set of communication methods within the facility, including: (communications of senior management on internal control - organizational plans for operation - description of the nature of the workers' work).
- Human Resources Policies and Practices: By studying these policies and practices, it is possible to verify the integrity of employees and their compliance with ethical values and internal control panels, and then identify the methods through which some important elements

of internal control can be identified, such as recruitment, training, and promotion methods., and compensation (Asaad and Labib, 2013, p. 194-195).

2. **Risk Assessment:** Risk is the possibility that the organization will be exposed to a threat or the existence of gaps, and therefore it is necessary to pay attention to conducting an assessment of the levels of risk to which the organization is exposed, whether they are internal risks such as the ineffectiveness of the Audit Committee in carrying out its supervisory and control role, or external risks such as the issuance of new legislation or the emergence of Technological developments that may affect the objectives and activities of the organization. As well as understanding and describing any potential threats that expose the property of the facility to risks, and the impact of those risks, then taking appropriate measures to confront and control these risks, and develop an appropriate strategy to respond to risks through avoidance, reduction, participation, and acceptance (Amuna and Al Shobaki, 2019) and (El-Shahawi, 2012, p. 331).
3. **Control Activities:** Control activities are defined as: a set of policies and procedures that help ensure the implementation of the company's management directives to reach its planned goals, which occur at all functional levels in the company (Pickett, 2010, p261).

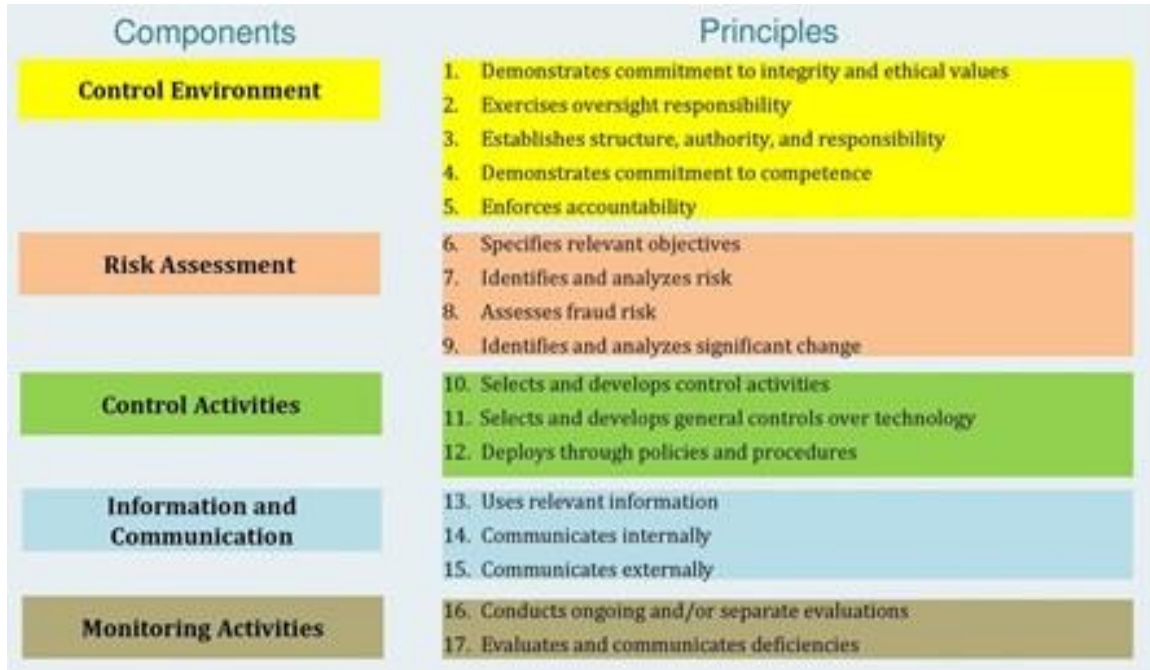
Control activities include policies and procedures established to give assurance and reasonable assurance that the organization's objectives will be achieved and that the strategies put in place to mitigate risk have been effectively implemented. Control activities can be divided into appropriate procedures; to grant powers or licensing, appropriate segregation of jobs, appropriate supporting documents and records, physical control over assets and records of all kinds, and independent verification of the adequacy of performance.

4. **Information and Communication Systems:** This part relates to guaranteeing that the appropriate information has been identified, controlled, and communicated in the appropriate form and time frame so that individuals can carry out their duties and responsibilities effectively and bear them. Internal, and those relating to external events, activities, and conditions.
5. **Monitoring activities:** The concept of (the COSO model for internal control) indicates that monitoring the internal control system – to assess the quality and quality of performance - is carried out in two ways: continuous monitoring of activities (Ongoing Activities Monitoring) and separate periodic evaluations (Separate Evaluations) (Jabr, 2012, p. 16).

The process of evaluating the quality of control over the internal control system includes two aspects:

- The continuous evaluations through the activities of management and regular supervision and the actions of other individuals charged with this aspect.
- The separate evaluations whose scope and frequency are determined based on the assessment of risk and the effectiveness of the company's procedures and ongoing monitoring, where control deficiencies should be recorded and communicated to the management and the board of directors.

This component is related to continuity and monitoring the internal control components and ensures that they are operating appropriately. The monitoring process is carried out through the continuous monitoring process or independent (separate) evaluation processes or a combination of them (Al-Doghi and Al-Khairo, 2013m, p. 422).



**Fig 3: COSO 2013 Framework**

Source: (COSO, 2013)

### **Internal Control Objectives According to the COSO Model:**

According to the report of the (COSO) Committee, the internal control objectives are represented in three main objectives (Al-Bawab, 2015G, 376):

1. **The Credibility of The Financial Reports:** The responsibility of the company's management is to prepare reports and financial statements for its beneficiaries, and the transacting parties such as creditors, shareholders, and investors, and accordingly the management must provide actual information that is free from fraud and manipulation, and this is achieved by providing an effective system of internal control.
2. **Efficiency and Effectiveness in Operations:** Efficiency and effectiveness are determined by the quality of the information provided, whether financial or non-financial, related to the operations and activities of the company. Before the company.
3. **Compliance With Rules and Laws:** Article (404) of the Sarbanes-Oxley Act requires all public companies to issue reports related to the efficiency of internal control, and public and

private companies and non-profit organizations are obligated to follow the laws and accounting regulations, whether they are directing such as the laws relating to Income tax, or indirectly such as civil rights law.

**Controls according to the COSO model:**

Controls are generally considered to be: the procedures and policies that are built when designing internal control systems, within the control activities, through which it is ensured that the objectives of the institution are achieved in preventing errors before they occur and detecting them when they occur. These procedures are included within the components of the internal control system as part of Operations and activities within the organization, and not additional procedures, they are included within all levels of activities within the organization.

**Types of technical controls in institutions (Jabr, 2012, p. 15):**

1. **Preventive Controls:** These are controls that are put in place to prevent the occurrence of errors and deviations, and they are built within the system so that they are part of the normal business of the institution, such as separation between conflicting jobs, bilateral control of important work, employee training policy, and an appropriate delegation of powers Sufficient documentation of documents and records, the presence of detailed systems, regulations and instructions, the physical protection of assets, the presence of theft and fire alarms, and the presence of secret numbers to access computer systems.
2. **Detective Controls:** These are the controls that are designed in the system to detect errors and deviations when they occur, such as performance evaluation, making reconciliations between accounts (banks, accounts receivable, and accounts payable), and confirmations to enhance balances, And the actual inventory of cash, and computer reports that show: limits of

operations, attempts of illegal entry, modification of data, and the presence of surveillance cameras.

3. **Corrective Controls:** These are the controls that are designed in the system to ensure that corrective measures for deviations have been taken, or that these deviations do not occur again. These controls deal with deviations after they are discovered. Examples of them are the existence of a system for handling detected errors and deviations, and a follow-up system to ensure that the necessary corrective measures are taken and that the administration reviews the corrective measures to ensure their safety and adequacy, and deterrent measures can be added represented in the presence of a future and efficient internal audit, and an effective external audit.

## **Second- The Principle of Integrity**

The culture of an organization has an impact on the way individuals behave within it. It is much easier to behave with integrity if surrounded by a framework that encourages such behavior. A code of conduct is often a key component of such a framework if designed and applied properly. Organizational integrity is not the result of one action by one individual. The perception of organizational integrity is influenced by a cumulative effect of the integrity exhibited by the individuals within the organization, though weighted for their apparent level of influence. This creates an identifiable value: the integrity that others inside or outside the organization perceive as attributable to the organization.

Integrity is more than being honest, conscientious, and with the principle as other factors are determining factors of being a component of integrity. Values such as responsibility, sincerity, consistency, compliance, consciousness, pride, social norms, ruling policies, and awareness play a major role in the value of integrity (Zahari et al., 2022).

### **Third- The Relationship between the COSO Model for Internal Control and the Achieving the Principle of Integrity**

Most auditors and other professional accountants work in organizations of some kind. It follows that individual professional integrity and organizational integrity are linked and that the organizational culture is key to the achievement of integrity within the profession.

The promotion of organizational integrity requires several keys, interlinked, drivers:

- Leadership, which is particularly important in terms of the statement, intent, and action.
- Strategy.
- Policies.
- Information.
- Culture.

The COSO model for internal control objectives is divided into three distinct disciplines: operations, reporting, and compliance. The goal behind internal control systems is to achieve an organization's overall business objectives and strategy. Key to supporting this strategy are the five components of the COSO model for internal control: with each component supported by principles. These five components are Control Environment, Risk Assessment, Control Activities, Information and Communication, and Monitoring Activities.

The control environment is a set of standards and processes that provide the basic components for implementing internal controls for an organization. The board of directors as well as management choose what internal controls are most important to the organization. A proper control environment outlines the ethical values of an organization and sets the tone for governance. The control environment is essential for the overall impact of system controls.

COSO model Principle #1 in the control environments " Integrity and Ethical Values": Set the ethical tone of the board and organization.

#### **Fourth- Overview of the Palestinian High Judicial Council**

The first High Judicial Council in the Palestinian National Authority was formed under Resolution No. (29) of 2000 issued by Palestinian President Yasser Arafat on 01/06/2000 to unify the references for the management of the judicial authority in the National Authority in its two sections (West Bank and Gaza Strip), due to the different legal systems The judicial authority in force in each of them, and the aforementioned resolution aimed to establish the foundations for clarifying the relationship between the judiciary and the Ministry of Justice as a supervisory authority over the administration of the courts.

Jurists must know that the form of the administration of the judiciary varies from one country to another according to the legal and judicial system prevailing and applied in each of them. The United Kingdom (Britain) and some of its former colonies. As for the countries that adopt the French legal system and/or what is known as the "Latin" system, therefor these powers are entrusted to a council composed of judges themselves in what is known as the High Judicial Council and/or the high Judicial Council, giving Some of the limited powers of the Minister of Justice, which focus on following up efforts with the competent authorities to provide the judiciary's needs in terms of headquarters, logistical tools, etc.

However, following the issuance of the Judicial Authority Law No. (1) of 2002, it can be said that the Palestinian legislator adopted a legal and judicial system that is closer to the "Latin" system than to the "Anglo-Saxon" system. The High Judicial Council (later the high Judicial Council), and by the amended Palestinian Basic Law of 2005, Judicial Authority Law No. 1 of

2002, and Law No. 5 of 2001 for the Formation of Regular Courts, the aforementioned Council became the competent authority to manage the affairs of the components of the judiciary.

**It is constituted of:**

1. The President of the High Court is the president.
2. The oldest deputy chief justice of the High Court as a deputy.
3. Two of the most senior judges of the High Court selected by the High Court panel. (members)
4. The heads of the courts of appeals in Jerusalem, Gaza, and Ramallah. (member)
5. The attorney general. (member)
6. Undersecretary of the Ministry of Justice. (member)

**The Palestinian High Judicial Council aims to:**

1. Strengthening the independence of judges.
2. Ensuring the dignity, integrity, and competence of judges.
3. Qualifying judges and employees to work in the judiciary.
4. Developing the performance of the courts and facilitating litigation procedures.
5. Institutionalization and development of the High Judicial Council.
6. Institutionalizing and developing council departments such as training departments, judicial inspection, the general secretariat, and others.

**Council duties and responsibilities**

1. Drawing up the general policy of the judiciary.
2. Expressing an opinion on judicial legislation.
3. Preparing the draft budget of the judicial authority and submitting a recommendation thereon.
4. Supervising the execution of the judiciary budget.
5. Receive judges' evaluation results issued by the Inspection Service.

6. Considering the results of the Inspection Department regarding promotion, and placement for the promotion of judges.
7. Assignment to fill judicial positions and secondment of judges, and decision-making to transfer, deputize and suspend judges.
8. Disciplinary accountability of judges and the powers to prosecute them following the provisions of the law.
9. Adjudication of grievances of judges.
10. Develop a system for training judges.
11. Preparing and approving the internal regulations of the High Judicial Council.
12. Preparing and approving the regulations related to the judicial inspection, the technical office, the conduct, and any other regulations in the area of competence of the Council.
13. Development of court administration.
14. Organizing the affairs of bodies and lawsuits by the law.
15. Appointing permanent and temporary bodies and committees, and supervising them following the law.
16. Evaluate the work of the judiciary and determine its needs.
17. Recommending the appointment of promotion of judges to the President of the Palestinian Authority.
18. Deciding to terminate the judge's service, delegate him, second him, or agree to assign him a non-judicial mission.
19. Approval of requests for leave of judges.
20. Receive and deal with judges' grievances.
21. Receiving the complaints submitted against any of the judges and examining their seriousness.

22. Formation of investigation and disciplinary committees.
23. Expressing an opinion on draft laws regulating any matter of the judicial authority.
24. The annual judicial formations of judges and the mechanism of their distribution among the governorates.
25. Approval of the judicial training regulations issued by the Training Department.
26. Determine the curricula and study courses necessary to complete the qualification of new judges.
27. Forming committees to train judges to carry out their academic duties until a judicial training institute is established under the law.



# **Chapter 4**

## **Research Design and Methodology**

**Introduction**

**Research Methodology**

**Data Sources**

**Data Measurement**

**Validity of the Questionnaire**

**Reliability of the Questionnaire**

**Statistical Analysis Tools**

**Conclusion**

## Chapter 4 Research Design and Methodology

### Introduction

The purpose of this chapter is to define and clarify the methods used in this investigation”. “To complete this study and achieve the stated goals, the researcher relies on several techniques, including information about the research methodology, research design, research population, questionnaire design and procedures, data measurement, questionnaire validity and reliability testing, test normality, and statistical data analysis tools.

### First- Methodology of the Study:

This study deals with the study tools, phenomena, and practices existing and available for study and measurement as they are, without the intervention of the researcher in their course, and the researcher can interact with them and describe them and analyze them scientifically and objectively. The study will rely on two basic types of data:

1. **Initial Data:** The study was carried out in the field by distributing a questionnaires to study the vocabulary of the study and to collect and compile the necessary information on the subject of the study, and then unloading and analyzing it using the statistical program and using the appropriate statistical SPSS tests to arrive at indications of value and indicators that support the subject of the study.
2. **Secondary data:** Through the review of books and periodicals, special publications, and scientific and professional journals related to the subject of the study, and any references contribute to enriching the study scientifically, and the researchers through the use of secondary sources in the study to identify the foundations and methods of

scientific studies in writing studies, Recent developments have occurred in the field of study.

### **Second- Study Population:**

The study population consists of all administrative staff, accountants, and internal auditors working in the Palestinian High Judicial Council in Ramallah - Palestine, where (60) questionnaires were distributed, (43) questionnaires were retrieved with a retrieval rate of (72.0%), the questionnaire was distributed, and retrieved during the period from 25/4/2022-25/5/2022.

### **Third- The study sample:**

- A. A sample of the sample was used by the researcher to verify the validity and stability of these tools. The sample size was 20 administrative staff.
- B. The comprehensive survey sample method was used in the study. The sample was composed of (36) employees. The sample distribution and response rate were as follows:

**Table 1:** The distribution of respondents according to the demographic variables, gender, age, Educational Qualifications, years of service, Job title

<b>Gender</b>	<b>Male</b>	<b>Female</b>			36
	17	19			
<b>Age Group</b>	<b>20- less than 30 yrs</b>	<b>30-less than 40 yrs</b>	<b>40-less than 50 yrs</b>	<b>More than 50 years</b>	36
	9	18	8	1	
<b>Qualification</b>	<b>Diploma</b>	<b>BA</b>	<b>Postgraduate</b>		36
	4	24	8		
<b>Years of service</b>	<b>Less than 5 years</b>	<b>5-less than 10 years</b>	<b>10- less than 15 years</b>	<b>More than 15 years</b>	36
	10	8	12	6	
<b>Job title</b>	<b>General Manager</b>	<b>Director of Department</b>	<b>Head of Department</b>	<b>Accountant</b>	36
	0	9	3	11	
	<b>Administrative Officer</b>	<b>Control and Audit Officer</b>			
	13	0			

### **Fourthly- Study Tools:**

This is a measure of the application of the COSO model for internal control and its role in promoting the principle of integrity in the Palestinian High Judicial Council. The process of designing and preparing the study scale has gone through several stages and steps, such as The following:

1. The goal was to design the application of the COSO model for internal control and its role in promoting the principle of integrity in the Palestinian High Judicial Council to apply it to the administrative staff in the Palestinian High Judicial Council for data to be analyzed and interpreted to answer the study questions.
2. The COSO model for internal control was identified through the literature and previous studies. The principle of integrity was identified in the Palestinian High Judicial Council. Ten paragraphs of the COSO model for internal control 50 and 19 paragraphs of the integrity.

### **How to correct the meter:**

The ten-dimensional Likert scale was used to measure respondents' responses to the questionnaire sections according to the following table

**Table 2:** Scale of the five-dimensional Likert scale

<b>Response</b>	<b>Strongly Disagree</b>	<b>Disagree</b>	<b>Neutral</b>	<b>Agree</b>	<b>Strongly Agree</b>
<b>Degree</b>	1- 2	3-4	5-6	7-8	9-10

### **Believe the meter:**

The researchers calculated the validity of the meter in the following ways:

Virtual honesty: indicates the general appearance of the test in terms of relevance to the examinees, the affiliation of the phrase to the field, and the clarity of the wording and instructions.

Authenticity of internal consistency: The internal consistency coefficient is a correlation coefficient between each unit of scale and the whole scale, so this method is usually used to determine the veracity of the test on the one hand and the viability of its units on the other.

The researchers calculated the validity of the internal consistency of the scale by finding the correlation coefficients between each field and the total score of the scale. The researchers conducted a survey sample of 20 employees by finding correlation coefficients for each paragraph in the field to which they belong, as well as correlation coefficients between each field and the scale as a whole, as in the following tables:

**Table 3:** Validity coefficients for each paragraph in First Domain: Regulatory Environment with the total score of its field

No.	Item	Honesty Level	Level Of Significance
1.	The internal control system provides a job description that defines the powers and duties and the degree of knowledge and skill to perform work efficiently and effectively in the internal control department of the High Judicial Council.	0.832	0.00
2.	Internal control achieves compliance with laws, regulations, instructions, policies and regulations that urge employees to adhere to ethical values in the performance of the tasks assigned to them.	0.802	0.00
3.	The Internal Control Department in the High Judicial Council is committed to the standards of integrity and transparency as required.	0.806	0.00
4.	The application of the internal control system is an organizational structure commensurate with the nature and volume of work.	0.798	0.00
5.	The High Judicial Council applies an appropriate method for delegating powers.	0.741	0.00
6.	The Internal Control Department provides effective policies for training the employees of the Council.	0.840	0.00
7.	The Internal Control Department in the High Judicial Council has a clear job description for the executive administrative departments.	0.819	0.00
8.	The Internal Control Department in the High Judicial Council has a clear internal control system that contributes to controlling the performance of employees.	0.854	0.00
9.	The Internal Control Department in the High Judicial Council provides written rules for defining the duties and responsibilities of employees.	0.812	0.00
10.	Severe and deterrent penalties are imposed by the High Judicial Council upon discovering violations that indicate fraud in the performance of business.	0.862	0.00

It is clear from the previous table that all coefficients of honesty are high and all function at level (0.05). This gives confidence in the ability of the measure to discriminate.

**Table 4:** Validity coefficients for each paragraph in Second Domain: Risk Assessment with the total score of its field

No.	Item	Honesty Level	Level Of Significance
1.	The internal control system has a clear and written system for identifying and assessing risks.	0.902	0.00
2.	The internal control department determines the impact of risks on various functions and activities.	0.771	0.00
3.	The internal control department divides risk into different levels and degrees in terms of probability of occurrence and expected impact.	0.853	0.00
4.	Emphasis is placed on the strongest risks in terms of impact and probability.	0.870	0.00
5.	An approved risk control strategy and policy is established.	0.898	0.00
6.	In the internal control department, there is a solid and effective plan to deal with all risks.	0.942	0.00
7.	The internal control department studies the possible alternatives to face the risk (tolerance, diversification, avoidance, transfer).	0.952	0.00
8.	The Internal Control Department constantly reviews the adequacy of its strategy with the risks it faces.	0.939	0.00
9.	The internal control system works to control the levels of risks (financial and operational) that impede the performance of work.	0.935	0.00
10.	The Internal Control Department has the ability to study all the operational processes and activities of the Board related to its objectives in order to identify the associated risks.	0.719	0.00

It is clear from the previous table that all coefficients of honesty are high and all function at level (0.05). This gives confidence in the ability of the measure to discriminate.

**Table 5:** Validity coefficients for each paragraph in Third Domain: Supervisory Activities with the total score of its field

No.	Item	Honesty Level	Level Of Significance
1.	The Internal Control Department has specific administrative systems for all administrative levels, through which tasks are defined and delegated at each level.	0.826	0.00
2.	Internal control contributes to providing protection for assets, files, information and devices within the High Judicial Council.	0.882	0.00
3.	The documents and records are compatible with the nature of the work of the Internal Control Department in the High Judicial Council	0.856	0.00
4.	An effective control system is applied to the performance of activities and procedures within the Internal Control Department in the High Judicial Council.	0.867	0.00
5.	There is control over access to programs and data files.	0.901	0.00
6.	There is control over the correctness of the registration in the records, documents, documents and files.	0.893	0.00
7.	Performance is reviewed by persons independent of the individuals responsible for preparing the data.	0.816	0.00
8.	Means of protection are available in the High Judicial Council against external dangers such as fire or theft.	0.624	0.00
9.	An appropriate technological infrastructure is provided for control activities.	0.556	0.01
10.	The Internal Control Department in the High Judicial Council is developing oversight activities in line with technological progress to meet the necessary needs.	0.820	0.00

It is clear from the previous table that all coefficients of honesty are high and all function at level (0.05). This gives confidence in the ability of the measure to discriminate.

**Table 6:** Validity coefficients for each paragraph in Fourth Domain: Information and Communication System with the total score of its field

No.	Item	Honesty Level	Level Of Significance
1.	The Internal Control Department in the High Judicial Council uses modern information systems.	0.914	0.00
2.	The Internal Control Department applies a clear and written system for the mechanism of communication and information flow between the various departments and sections.	0.910	0.00
3.	The Internal Control Department provides information to individuals in a timely manner to enable them to carry out their responsibilities efficiently and effectively.	0.837	0.00
4.	The internal control system applies an effective communication system to ensure clarity of powers and responsibilities.	0.915	0.00
5.	The communication system in the Internal Control Department provides the needs of the senior management for accurate information.	0.913	0.00
6.	Internal Control Department has information systems with clear, written instructions to work with.	0.874	0.00
7.	The communication channels that exist within the Internal Control Department can communicate information accurately and in a timely manner.	0.882	0.00
8.	The Internal Control Department has efficient and effective communication channels for the process of transferring information and data in all directions.	0.924	0.00
9.	Internal control provides efficient and effective communication channels for the process of transferring information and data	0.860	0.00
10.	Internal control provides management information necessary for the decision-making process.	0.839	0.00

It is clear from the previous table that all coefficients of honesty are high and all function at level (0.05). This gives confidence in the ability of the measure to discriminate.

**Table 7:** Validity coefficients for each paragraph in Fifth Domain: Monitoring and Follow-up System with the total score of its field

No.	Item	Honesty Level	Level Of Significance
1.	The Internal Control Department conducts continuous periodic follow-up and evaluation of the various components of the internal control system to determine their effectiveness and needs.	0.737	0.00
2.	Employee performance is evaluated professionally and independently.	0.813	0.00
3.	The effectiveness of the internal control system is continuously evaluated in the Internal Control Department in the High Judicial Council, and the necessary amendments are made to it.	0.914	0.00
4.	Performance results are used for the purposes of awarding incentives and imposing penalties on employees.	0.750	0.00
5.	Performance reports address the shortcomings of the High Judicial Council.	0.792	0.00
6.	The employees of the Internal Control Department of the High Judicial Council enjoy complete independence.	0.894	0.00
7.	The tasks of the employees in the Internal Control Department in the High Judicial Council are facilitated by accessing all records of all the company's business.	0.575	0.01
8.	Control methods are constantly being developed.	0.922	0.00
9.	Weaknesses in the internal control system are identified, and the control department works to make the necessary adjustments.	0.941	0.00

10.	The recommendations of the General Audit Bureau regarding internal control are implemented.	0.781	0.00
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It is clear from the previous table that all coefficients of honesty are high and all function at level (0.05). This gives confidence in the ability of the measure to discriminate.

**Table 8:** Validity coefficients for each paragraph in the Second Axis: The Principle of Integrity with the total score of its Axis

No.	Item	Honesty Level	Level Of Significance
1.	Employees in the Palestinian High Judicial Council believe that the absence of integrity leads to the destabilization of moral values based on honesty, honesty, justice, equality and equal opportunities, and turns these moral values into negativity and irresponsibility.	0.447	0.05
2.	Develop and facilitate the holding of regular and periodic training programs designed to assist the staff of the Palestinian High Judicial Council in understanding the requirements of integrity measures.	0.870	0.00
3.	Employees in the Palestinian High Judicial Council believe that the lack of integrity leads to a weak sense of citizenship and belonging to the country.	0.437	0.05
4.	Employees in the Palestinian High Judicial Council are keen to exercise oversight and democratic participation.	0.920	0.00
5.	The employees of the Palestinian High Judicial Council are interested in using the international conventions concerned with combating corruption in confronting the problems of bribery and corruption.	0.901	0.00
6.	The employees of the Palestinian High Judicial Council believe that bribery and corruption are the most dangerous to society.	0.693	0.00
7.	The applicable methods and procedures enable Palestinian High Judicial Council employees to report evidence of corruption.	0.847	0.00
8.	Palestinian High Judicial Council employees are encouraged to report corrupt practices.	0.763	0.00
9.	There are mechanisms to protect the employee if he submits a report about the corrupt practices he is exposed to.	0.774	0.00
10.	There is a role for the Palestinian High Judicial Council in uncovering suspected corruption cases	0.872	0.00
11.	Employees of the Palestinian High Judicial Council are bound by the code of conduct that applies to state employees.	0.582	0.01
12.	The Palestinian High Judicial Council has regulations related to bribery, gifts and hospitality, conflicts of interest, and prohibited activities.	0.769	0.00
13.	The Palestinian High Judicial Council has a code of ethics or values that is published, introduced, and incorporated into work.	0.828	0.00
14.	The Palestinian High Judicial Council provides guidance to support the implementation of the Code of Conduct.	0.826	0.00
15.	The Palestinian High Judicial Council shall adopt the merit criterion when selecting and appointing incumbents.	0.549	0.01
16.	The Palestinian High Judicial Council uses the procedures of trial and discipline taken in corruption cases against employees.	0.616	0.00
17.	Workers in the Palestinian High Judicial Council receive a benefit that is mostly financial to pass or carry out work other than legislation or the principles of the profession.	0.403	0.05
18.	Workers in the Palestinian High Judicial Council use the granted powers or exploit the job position to achieve personal benefits.	0.370	0.05
19.	There is a slowdown in the completion of transactions, especially important and urgent ones.	0.455	0.05

It is clear from the previous table that all coefficients of honesty are high and all function at level (0.05). This gives confidence in the ability of the measure to discriminate.

### Constructive honesty:

**Table 9:** Validity coefficients between each field and the scale of The First Axis: The COSO Model for Internal Control

No.	Domain	Honesty Level	Level Of Significance
1.	First Domain: Regulatory Environment	0.953	0.00
2.	Second Domain: Risk Assessment	0.920	0.00
3.	Third Domain: Supervisory Activities	0.934	0.00
4.	Fourth Domain: Information and Communication System	0.917	0.00
5.	Fifth Domain: Monitoring and Follow-up System	0.962	0.00

It is clear from the previous table that all coefficients of honesty are high and all function at level (0.05). This gives confidence in the ability of the measure to discriminate.

### Stability of the scale:

The concept of stability means the ability of the test to give the same grades or values to the same individual or individuals if the measurement process is repeated.

To ensure the stability of the scale, the researcher used the following methods:

1. **Method of split-half:** by calculating the correlation coefficient between the odd questions and even questions, and obtained the stability coefficients shown in the following table.

**Table 10:** Stability coefficient of organizational chart and communication pattern in universities

No.	Field	Number Of Paragraphs	Correlation Coefficient Before Adjustment	Correlation Coefficient After Adjustment	Level Of Significance
1.	First Domain: Regulatory Environment	10	0.927	0.962	Significant at (0.01)
2.	Second Domain: Risk Assessment	10	0.970	0.985	Significant at (0.01)
3.	Third Domain: Supervisory Activities	10	0.871	0.931	Significant at (0.01)
4.	Fourth Domain: Information and Communication System	10	0.962	0.981	Significant at (0.01)
5.	Fifth Domain: Monitoring and Follow-up System	10	0.957	0.978	Significant at (0.01)

No.	Field	Number Of Paragraphs	Correlation Coefficient Before Adjustment	Correlation Coefficient After Adjustment	Level Of Significance
	<b>The COSO Model for Internal Control</b>	50	0.982	0.991	Significant at (0.01)
	<b>The Principle Of Integrity</b>	19	0.869	0.904	Significant at (0.01)

From the above table, we can see that the stability coefficients in all midterm segments were high, indicating that the questionnaire has a high degree of stability.

## 2. Alpha Cronbach's coefficient of persistence:

The researcher used the Alpha -Cronbach coefficient to calculate the stability coefficient for all the terms of the scale, where the general correlation coefficient (0.982) is a high stability coefficient indicating the strength and validity of the scale. The researcher noted that the results of Pearson correlation coefficients are consistent with the results of alpha- , and then the researcher performed the coefficients of Alpha Cronbach between the terms of each field separately and is shown in the following table:

**Table 11:** shows the coefficients of Alpha Cronbach's stability for each of the dimensions of the organization chart and the pattern of communication in universities

No.	The Fields	Coefficient Of Alpha-Cronbach Stability
1.	First Domain: Regulatory Environment	0.944
2.	Second Domain: Risk Assessment	0.966
3.	Third Domain: Supervisory Activities	0.936
4.	Fourth Domain: Information and Communication System	0.969
5.	Fifth Domain: Monitoring and Follow-up System	0.943
<b>The COSO Model for Internal Control</b>		0.987
<b>The Principle Of Integrity</b>		0.903

The above table shows that alpha-Cronbach coefficients are all above (0.987). This indicates that the questionnaire has a high degree of stability.

## Fifth- Statistical Methods:

The computer was used in the statistical processing, especially the statistical packages program (SPSS), where all the data obtained by the researchers and then the results were extracted through the scientific equations necessary for this and the most important used in this study:

1. Averages, frequencies, standard deviations and percentages.
2. Spearman Brown's correlation coefficient for the equal half - division, and the Cronbach alpha factor to determine the stability of the resolution.
3. Pearson correlation coefficient to measure the relationship between variables.
4. One-way ANOVA
5. Independent sample T- test to analyze the differences between more than two groups.
6. Multiple linear regression test.
7. Kolmogorov-Smirnov Test to measure the normal distribution

### **Normal distribution test:**

The Kolmogorov-Smirnov Test was used to test whether the data follow a normal distribution or not, and the results are as shown in the next table:

**Table 12:** Normal distribution test results

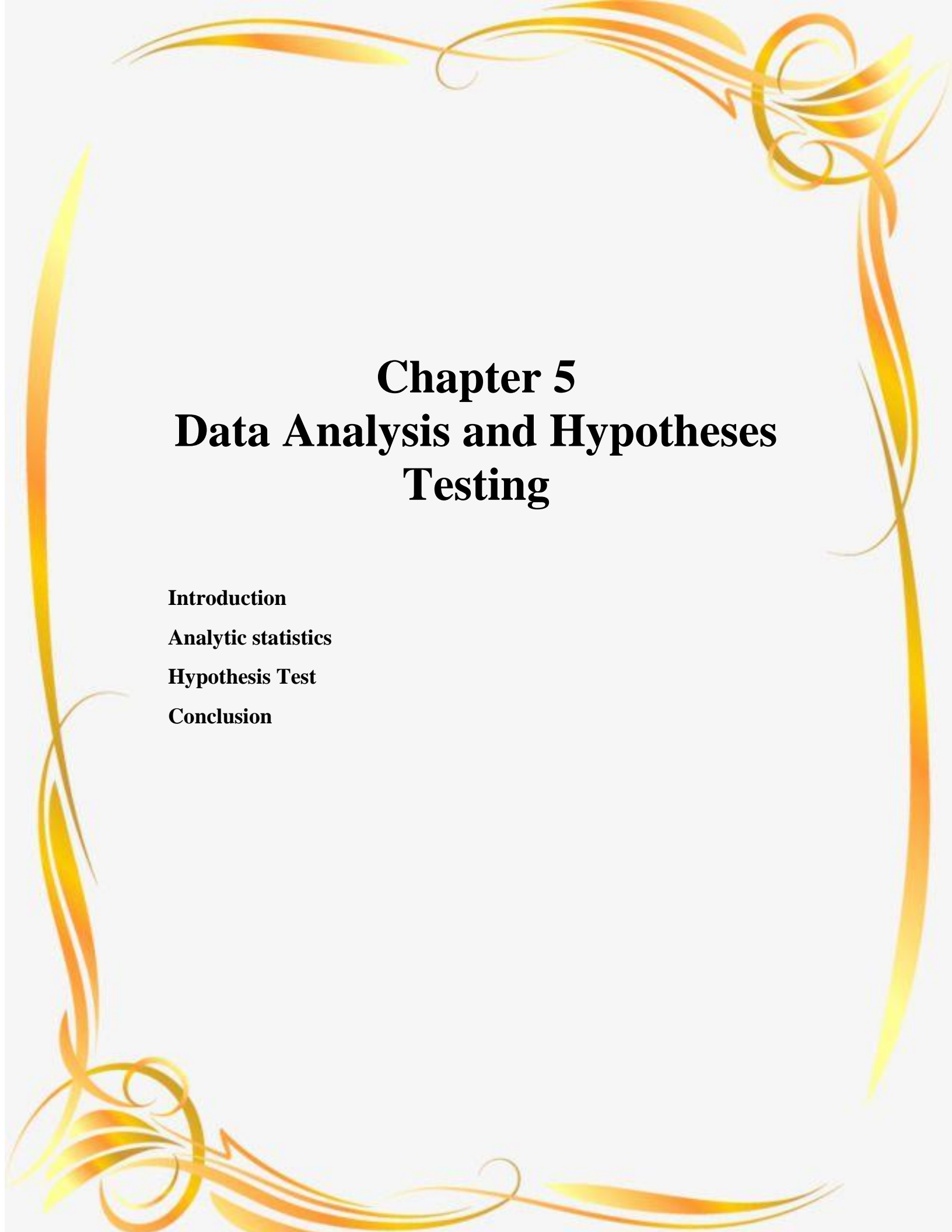
<b>Dimension</b>	<b>Test Value</b>	<b>(Sig.)</b>
First Domain: Regulatory Environment	.077	0.200
Second Domain: Risk Assessment	.107	0.200
Third Domain: Supervisory Activities	.105	0.200
Fourth Domain: Information and Communication System	.074	0.200
Fifth Domain: Monitoring and Follow-up System	.076	0.200
<b>The COSO Model for Internal Control</b>	.081	0.200
<b>The Principle Of Integrity</b>	.113	0.200

It is clear from the results shown in the above table that the probability value (Sig.) is greater than the significance level of 0.05, and thus the distribution of data for these fields follows a normal distribution, where parametric tests were used to analyze the data and test the study's hypotheses

### **Conclusion**

We conclude from the fourth chapter, which dealt with the description of the analytical descriptive approach in describing and analyzing the problem, in addition to identifying the sources of primary

and secondary data collection necessary for the study. The study population, represented by the Palestinian High Judicial Council, was identified". "The study tool was identified, which is the questionnaire, which was developed, and its paragraphs were analyzed, and its validity and reliability were tested from the crescent of the validity and reliability tests of the questionnaire. It was ensured that the data distribution follows the normal distribution, and finally, the chapter ends with the statistical treatments that were used in analyzing the data and drawing conclusions.



# **Chapter 5**

## **Data Analysis and Hypotheses Testing**

**Introduction**

**Analytic statistics**

**Hypothesis Test**

**Conclusion**

## Chapter 5 Data Analysis and Hypotheses Testing

### Statistical description of the study sample according to personal and organizational data

The following is a presentation of the characteristics of the study sample according to personal and organizational data:

#### Distribution of the study sample by gender:

**Table 13:** Distribution of the study sample by gender

Gender	No.	Percent%
Male	17	47.2
Female	19	52.8
<b>Total</b>	36	100.0

It is clear from the above table that 52.8% of the study sample are males, while 47.2% are females.

The researcher attribute : We find that the percentage is close, which proves the commitment of the High Judicial Council to provide equal opportunities for work between females and males.

#### Distribution of the study sample by Age Group:

**Table 14:** Distribution of the study sample by Age

Age Group	No.	Percent%
Less than 30 yrs	9	25.0
30- less than 40 yrs	18	50.0
40- less than 50yrs	8	22.2
more than 50 yrs	1	2.8
<b>Total</b>	36	100.0

It is clear from the above table that 50.0% of the study sample are 30- less than 40 years, 25% are less than 30 years, 22.2% are 40- less than 50 years, and 2.8% are more than 50 years.

The researcher explains that the presence of such an age group is an advantage for the Palestinian High Judicial Council which seeks to benefit from the young capacities, which represent a large proportion of the Palestinian society “described as a young society” which falls in the age group between (30 - less than 40) years, and this is a good indicator confirms that the Palestinian High Judicial Council is categorized by vitality and activity.

#### Distribution of the study sample by qualification:

**Table 15:** Distribution of the study sample by qualification

<b>Qualification</b>	<b>No.</b>	<b>Percent%</b>
Diploma	4	11.1
Bachelor	28	77.8
Master	4	11.1
PhD	0	0
<b>Total</b>	36	100.0

It is clear from the above table that 77.8% of the study sample are Bachelor holding, 11.1% are diploma holding, although 11.1% are master holding. The researcher attribute: its males sence since the major required qualification for recruitment is bachelor degree.

The researcher explains that the highest percentage of respondents hold a bachelor's degree, because it is necessary to obtain this university degree to occupy a specialized position within the High Judicial Council, and also due to the nature of the sample who have the ability to exercise specialized tasks within the High Judicial Council.

### **Distribution of the study sample by years of services:**

**Table 16:** Distribution of the study sample by years of services

<b>Years Of Services</b>	<b>No.</b>	<b>Percent%</b>
Less than 5	10	27.8
5- less than 10 years	8	22.2
10- less than 15 years	12	33.3
More than 15 years	6	16.7
<b>Total</b>	36	100.0

It is clear from above table that 33.3% of the study sample are 10- less than 15 years of services, 27.8% are less than 5 years of services, 22.2% are 5-less than 10 years of services, while 16.7% are more than 15 years of services.

The researcher explains this as the fact that it is ordinary for the employees in the High Judicial Council to be experienced, and this is done through years of service, and this experience gives them the ability to deal with the challenges facing them, and the ability to take decisions with confidence and stability because during a period within The High Judicial Council employees has

taken many courses that had an important impact on developing their skills and abilities, which vary from person to person according to years of service. This serves the purpose of the study, as those with years of experience have an impact on the success and continuity of achieving the goals of the High Judicial Council, this indicates that the researched group is long-standing.

### **Distribution of the study sample by job title:**

**Table 17:** Distribution of the study sample by job title

<b>Job Title</b>	<b>No.</b>	<b>Percent%</b>
General Manager	0	0
Director of Department	9	25.0
Head of Department	3	8.3
Accountant	11	30.6
Administrative Officer	13	36.1
Control and Audit Officer	0	0
<b>Total</b>	36	100.0

It is clear from above table that 36.1% of the study sample are Administrative Officer, 30.6% are accountant, 25.0% are Director of Department, while 8.3% are Head of Department.

The researcher explains that the highest percentage is for administrators and the accountants come after, with the presence of department heads, which got a small percentage compared to the rest of the job titles, but it is a category with an important influence in the High Judicial Council, and the rest of the percentages were divided between department heads and department managers, and these have a great impact on the Supreme Council for the jurisdiction under study.

### **Answer the first question which states:**

To answer the study questions and to use the 10-digit Likert in the study instrument, the study adopted the next criteria to judge the trend when using the 10-digit Likert.

**Table 18:** Scale of measurements used in this study

The Level Method	Very Low	Low	moderate	High	Very High
SMA	Less than(3.6)	From (3.60): (5.19)	From (5.20): (6.79)	From (6.80): (8.39)	Greater than (8.40)
Relative weight	Less than 36.00%	From 36.00: 51.99%	From 52.00: 67.99%	From 68.00: 83.99%	Greater than 84.00%

This indicates that the averages of less than 3.60 indicate a very low degree in the elements of the field. The averages of (3.60: 5.19) indicate a low degree of availability of field elements, (5.20: 6.79) indicate that there is a moderate degree in the elements of the field, and the averages ranging from (6.80: 8.39) indicate that there is a large degree in the elements of the field. More than (8.40) indicate a very large degree in the field elements on the scale used in the study shown in the previous table.

**Q1-:** What is the level of the COSO Model for Internal Control in the Palestinian High Judicial Council?

To answer this question, the researcher resorted to repetitions, averages, standard deviation, percentages and order. The results were as shown in the following tables:

**Table 19:** Frequency, Mean, Standard Deviation, Percentages and Ranking of Responses of Sample Members in First Domain: Regulatory Environment

No.	Item	Total Scores	Average (10)	Standard Deviation	Percentage	Paragraph Order
1.	The internal control system provides a job description that defines the powers and duties and the degree of knowledge and skill to perform work efficiently and effectively in the internal control department of the High Judicial Council.	177	4.92	2.285	49.20%	9
2.	Internal control achieves compliance with laws, regulations, instructions, policies and regulations that urge employees to adhere to ethical values in the performance of the tasks assigned to them.	202	5.61	1.961	56.10%	3
3.	The Internal Control Department in the High Judicial Council is committed to the standards of integrity and transparency as required.	212	5.89	2.039	58.90%	2
4.	The application of the internal control system is an organizational structure	190	5.28	1.861	52.80%	8

	commensurate with the nature and volume of work.					
5.	The High Judicial Council applies an appropriate method for delegating powers.	193	5.36	1.726	53.60%	7
6.	The Internal Control Department provides effective policies for training the employees of the Council.	166	4.61	1.990	46.10%	10
7.	The Internal Control Department in the High Judicial Council has a clear job description for the executive administrative departments.	199	5.53	1.812	55.30%	5
8.	The Internal Control Department in the High Judicial Council has a clear internal control system that contributes to controlling the performance of employees.	199	5.53	1.828	55.30%	5
9.	The Internal Control Department in the High Judicial Council provides written rules for defining the duties and responsibilities of employees.	200	5.56	2.063	55.60%	4
10.	Severe and deterrent penalties are imposed by the High Judicial Council upon discovering violations that indicate fraud in the performance of business.	232	6.44	2.076	64.40%	1
<b>Total degree of Regulatory Environment</b>		197.00	5.4722	1.63927	54.72%	

The above table shows the results obtained in the field of First Domain: Regulatory Environment

By presenting the arithmetical averages of the fields. The averages were between (4.61 and 6.44).

The paragraph no. 10 (Severe and deterrent penalties are imposed by the High Judicial Council upon discovering violations that indicate fraud in the performance of business) reached the highest percentage (64.40%), with moderate degree, while the paragraph no. 6 (The Internal Control Department provides effective policies for training the employees of the Council) ranked last with a percentage (46.10%) with low degree.

The total score for the field was 54.72% (moderate degree). This indicates The Palestinian High Judicial Council implements a good level of internal control

This result agrees with the study by (Rabaiah, et al., 2023) the organization's management is responsible for establishing and maintaining an efficient accounting and internal control systems,

and study by (Astro et al., 2019) The results of the study show that the variables of competence, due professional care.

This result differs with study by (Rabaiah, et al., 2023) the external auditor is responsible for evaluating and determining the efficacy of these systems in order to determine whether or not to rely on them and to what degree, and A study by (Ola, 2020) Results show that the communications systems component was the most highly applicable, followed by the follow-up and control procedures and activities, whereas the control environment came third, followed by risks and response procedures identification and assessment, and finally came the appropriate follow-up component in the fifth place.

**Table 20:** Frequency, Mean, Standard Deviation, Percentages and Ranking of Responses of Sample Members in Second Domain: Risk Assessment

No.	Item	Total Scores	Average (10)	Standard Deviation	Percentage	Paragraph Order
1.	The internal control system has a clear and written system for identifying and assessing risks.	196	5.44	1.919	54.44%	2
2.	The internal control department determines the impact of risks on various functions and activities.	193	5.36	1.823	53.61%	3
3.	The internal control department divides risk into different levels and degrees in terms of probability of occurrence and expected impact.	190	5.28	1.876	52.78%	5
4.	Emphasis is placed on the strongest risks in terms of impact and probability.	188	5.22	2.099	52.22%	6
5.	An approved risk control strategy and policy is established.	175	4.86	2.045	48.61%	10
6.	In the internal control department, there is a solid and effective plan to deal with all risks.	183	5.08	1.663	50.83%	9
7.	The internal control department studies the possible alternatives to face the risk (tolerance, diversification, avoidance, transfer).	186	5.17	1.859	51.67%	7
8.	The Internal Control Department constantly reviews the adequacy of its strategy with the risks it faces.	185	5.14	2.086	51.39%	8
9.	The internal control system works to control the levels of risks (financial and operational) that impede the performance of work.	191	5.31	2.040	53.06%	4

10.	The Internal Control Department has the ability to study all the operational processes and activities of the Board related to its objectives in order to identify the associated risks.	198	5.50	2.091	55.00%	1
<b>Total degree of Risk Assessment</b>		188.50	5.2361	1.69540	52.36%	

The above table shows the results obtained in the field of Second Domain: Risk Assessment

By presenting the arithmetical averages of the fields. The averages were between (4.86 and 5.50).

The paragraph no. 10 (The Internal Control Department has the ability to study all the operational processes and activities of the Board related to its objectives in order to identify the associated risks) reached the highest percentage (55.00%), with moderate degree, while the paragraph no. 5 (An approved risk control strategy and policy is established) ranked last with a percentage (48.61%) with low degree.

The total score for the field was 52.36% (moderate degree). This indicates the Internal Control Department of the High Judicial Council has the ability to study all the operations and activities of the Council related to its objectives in order to identify the associated risks.

This result agrees with the study by (Rabaiah et al., 2023) The study finds that the SAIs have a moderate impact on the relationship between the audit quality.

This result differs with study by (Rabaiah, et al., 2023) the organization's management is responsible for establishing and maintaining an efficient accounting and internal control systems.

**Table 21:** Frequency, Mean, Standard Deviation, Percentages and Ranking of Responses of Sample Members in Third Domain: Supervisory Activities

No.	Item	Total Scores	Average (10)	Standard Deviation	Percentage	Paragraph Order
1.	The Internal Control Department has specific administrative systems for all administrative levels, through which tasks are defined and delegated at each level.	220	6.11	1.687	61.11%	3
2.	Internal control contributes to providing protection for assets, files, information and devices within the High Judicial Council.	218	6.06	1.985	60.56%	4
3.	The documents and records are compatible with the nature of the work	213	5.92	1.697	59.17%	7

	of the Internal Control Department in the High Judicial Council					
4.	An effective control system is applied to the performance of activities and procedures within the Internal Control Department in the High Judicial Council.	214	5.94	1.672	59.44%	5
5.	There is control over access to programs and data files.	235	6.53	1.502	65.28%	1
6.	There is control over the correctness of the registration in the records, documents, documents and files.	235	6.53	1.612	65.28%	1
7.	Performance is reviewed by persons independent of the individuals responsible for preparing the data.	214	5.94	2.110	59.44%	5
8.	Means of protection are available in the High Judicial Council against external dangers such as fire or theft.	201	5.58	1.991	55.83%	9
9.	An appropriate technological infrastructure is provided for control activities.	211	5.86	1.944	58.61%	8
10.	The Internal Control Department in the High Judicial Council is developing oversight activities in line with technological progress to meet the necessary needs.	196	5.44	2.035	54.44%	10
<b>The total degree of Supervisory Activities</b>		215.70	5.9917	1.46879	59.92%	

The above table shows the results obtained in the field of Third Domain: Supervisory Activities by presenting the arithmetical averages of the fields. The averages were between (5.44 and 6.53). Paragraph no. 5 (There is control over access to programs and data files) and paragraph no. 6 (There is control over the correctness of the registration in the records, documents, documents and files) reached the highest percentage (65.28%), with moderate degree, while the paragraph no. 10 (The Internal Control Department in the High Judicial Council is developing oversight activities in line with technological progress to meet the necessary needs) ranked last with a percentage (54.44%) with moderate degree.

The overall field score was 59.92% (intermediate score). This indicates that the High Judicial Council exercises control over access to programs and data files

This result agrees with the study by (Alsughayer, 2021) The findings indicate that the most important elements of attributes affecting audit quality are auditors' continuous improvement and training programs, ways of carrying out their duties, and their compliance to code of conduct.

This result differs with study by (Rabaiah, et al., 2023) the organization's management is responsible for establishing and maintaining an efficient accounting and internal control systems, but the external auditor is responsible for evaluating and determining the efficacy of these systems in order to determine whether or not to rely on them and to what degree.

**Table 22:** Frequency, Mean, Standard Deviation, Percentages and Ranking of Responses of Sample Members in Fourth Domain: Information and Communication System

No.	Item	Total Scores	Average (10)	Standard Deviation	Percentage	Paragraph Order
1.	The Internal Control Department in the High Judicial Council uses modern information systems.	209	5.81	1.910	58.06%	3
2.	The Internal Control Department applies a clear and written system for the mechanism of communication and information flow between the various departments and sections.	203	5.64	1.726	56.39%	5
3.	The Internal Control Department provides information to individuals in a timely manner to enable them to carry out their responsibilities efficiently and effectively.	193	5.36	2.031	53.61%	10
4.	The internal control system applies an effective communication system to ensure clarity of powers and responsibilities.	198	5.50	1.905	55.00%	8
5.	The communication system in the Internal Control Department provides the needs of the senior management for accurate information.	221	6.14	1.807	61.39%	1
6.	Internal Control Department has information systems with clear, written instructions to work with.	197	5.47	1.978	54.72%	9
7.	The communication channels that exist within the Internal Control Department can communicate information accurately and in a timely manner.	213	5.92	1.811	59.17%	2
8.	The Internal Control Department has efficient and effective communication channels for the process of transferring information and data in all directions.	206	5.72	1.980	57.22%	4

9.	Internal control provides efficient and effective communication channels for the process of transferring information and data	199	5.53	2.104	55.28%	7
10.	Internal control provides management information necessary for the decision-making process.	200	5.56	1.904	55.56%	6
<b>The total degree of Information and Communication System</b>		203.90	5.6639	1.63745	56.64%	

The above table shows the results obtained in the field of Fourth Domain: Information and Communication System by presenting the arithmetical averages of the fields. The averages were between (5.36 and 6.14).

The paragraph no. 5 (The communication system in the Internal Control Department provides the needs of the senior management for accurate information) reached the highest percentage (61.39%), with moderate degree, while the paragraph no. 3 (The Internal Control Department provides information to individuals in a timely manner to enable them to carry out their responsibilities efficiently and effectively.) ranked last with a percentage (53.61%) with moderate degree.

The total score for the field was 56.64% (moderate degree). This indicates that the High Judicial Council has a communication system in the internal control department that provides the needs of the higher administration for accurate information.

This result agrees with the study by (Intan and Betri, 2019) The results of the research Senior management support was Able to Strengthen Integrity, Objectivity and moral courage towards the effectiveness of internal audit, and study by (Ola, 2020) Results show that the communications systems component was the most highly applicable, followed by the follow-up and control procedures and activities, whereas the control environment came third, followed by risks and response procedures identification and assessment, and finally came the appropriate follow-up component in the fifth place, and study by (Al Shobaki, M. J., et al., 2018) The research found that the internal control components are available at 68% in the Palestinian universities in the Gaza

Strip, and that the level of administrative transparency is available at 63.4%, in addition to a statistically significant relationship between the control components and the level of administrative transparency separately. The research found that the follow-up variable was the most influential among the control components, in administrative transparency, followed by the risk assessment, then the control environment, and there was a weak impact of control activities, communication and information.

This result differs with study by (Abu Naser et al., 2016) The existence of shortcomings in the administrative communication in generally within the universities and therefore this shortcoming will reflect on the entire regulatory process especially that the communication process represents a significant part of everyday business.

**Table 23:** Frequency, Mean, Standard Deviation, Percentages and Ranking of Responses of Sample Members in Fifth Domain: Monitoring and Follow-up System

No.	Item	Total Scores	Average (10)	Standard Deviation	Percentage	Paragraph Order
1.	The Internal Control Department conducts continuous periodic follow-up and evaluation of the various components of the internal control system to determine their effectiveness and needs.	205	5.69	1.786	56.94%	3
2.	Employee performance is evaluated professionally and independently.	195	5.42	2.130	54.17%	5
3.	The effectiveness of the internal control system is continuously evaluated in the Internal Control Department in the High Judicial Council, and the necessary amendments are made to it.	202	5.61	1.712	56.11%	4
4.	Performance results are used for the purposes of awarding incentives and imposing penalties on employees.	176	4.89	2.162	48.89%	9
5.	Performance reports address the shortcomings of the High Judicial Council.	175	4.86	1.930	48.61%	10
6.	The employees of the Internal Control Department of the High Judicial Council enjoy complete independence.	190	5.28	2.186	52.78%	7
7.	The tasks of the employees in the Internal Control Department in the High Judicial Council are facilitated by	226	6.28	1.597	62.78%	1

	accessing all records of all the company's business.					
8.	Control methods are constantly being developed.	189	5.25	2.075	52.50%	8
9.	Weaknesses in the internal control system are identified, and the control department works to make the necessary adjustments.	195	5.42	2.062	54.17%	5
10.	The recommendations of the General Audit Bureau regarding internal control are implemented.	214	5.94	1.603	59.44%	2
<b>Total degree of Monitoring and Follow-up System</b>		196.70	5.4639	1.59143	54.64%	

The above table shows the results obtained in the field of Fifth Domain: Monitoring and Follow-up System by presenting the arithmetical averages of the fields. The averages were between (4.86 and 6.28).

The paragraph no. 7 (The tasks of the employees in the Internal Control Department in the High Judicial Council are facilitated by accessing all records of all the company's business) reached the highest percentage (62.78%), with moderate degree, while the paragraph no. 5 (Performance reports address the shortcomings of the High Judicial Council) ranked last with a percentage (48.61%) with low degree.

The total score for the field was 54.64% (moderate degree). This indicates that the High Judicial Council supports the facilitation of the tasks of the employees of the Internal Control Department by reviewing all records of all the work of the Council.

This result agrees with the study by (Alsughayer, 2021) The findings indicate that the most important elements of attributes affecting audit quality are auditors' continuous improvement and training programs, ways of carrying out their duties, and their compliance to code of conduct. This study extends the literature on audit quality and provides useful insights for audit firms and professional bodies for the policies and producers to be adopted and implemented to enhance audit quality, A study by (Ola, 2020) Results show that the communications systems component was the most highly applicable, followed by the follow-up and control procedures and activities,

whereas the control environment came third, followed by risks and response procedures identification and assessment, and finally came the appropriate follow-up component in the fifth place, A study by (Hazim, 2020) the results were analyzed using the descriptive and inferential statistics means using the statistical package of social sciences (SPSS) and found that there was a statistically significant effect at the significance level ( $\alpha \leq 0.05$ ) for applying the elements of internal control in reducing tax evasion in finance companies operating in Jordan,

A study by (Jom'a, 2017) the availability of the five elements of COSO model for internal control (control environment, risk assessment, control activities, information and communication, control and follow-up) significantly in the food aid program, as well as the positive impact of each of the control activities, control and follow-up elements on the performance of the aid program. The lack of influence of the control environment, risk assessment, information and communication on the performance of the UNRWA food aid program,

This result differs with study by (Khairul et.al, 2016) Weaknesses in internal control can be major contributing factors in committing fraud, and that weakness in the supervision process provides an opportunity for misuse of assets, A study by (Rizaldi, 2015) that the weaknesses in the governmental control environment are the result of the dominance of the leadership factor and business rotation policies, and that creating a positive control environment contributes significantly to the successful implementation of the government's internal control system in a good way,

**Table 24:** Frequency, Mean, Standard Deviation, Percentages and Ranking of Responses of Sample Members in the First Axis: The COSO Model for Internal Control

No.	Item	Total Scores	Average (10)	Standard Deviation	Percentage	Dimension Order
1.	First Domain: Regulatory Environment	197.00	5.4722	1.63927	54.72%	3
2.	Second Domain: Risk Assessment	188.50	5.2361	1.69540	52.36%	5

3.	Third Domain: Supervisory Activities	215.70	5.9917	1.46879	59.92%	1
4.	Fourth Domain: Information and Communication System	203.90	5.6639	1.63745	56.64%	2
5.	Fifth Domain: Monitoring and Follow-up System	196.70	5.4639	1.59143	54.64%	4
<b>Total degree of The COSO Model for Internal Control</b>		200.36	5.5656	1.48263	55.66%	

The above table shows the results obtained in the field of The First Axis: The COSO Model for Internal Control by presenting the arithmetical averages of the fields. The averages were between (5.24 and 5.99).

The dimension no. three (Third Domain: Supervisory Activities) reached the highest percentage (59.92%), with moderate degree, while the dimension no. two (Second Domain: Risk Assessment) ranked last with a percentage (52.36%) with a low degree.

The total score for the axis was 55.66% (moderate degree). This indicates that the High Judicial Council needs to pay more attention to supervisory activities.

This result agrees with the study by (Rabaiah et al., 2023) The study finds that the SAIs have a moderate impact on the relationship between the audit quality, study by (Rabaiah, et al., 2023) the organization's management is responsible for establishing and maintaining an efficient accounting and internal control systems, A study by (Ola, 2020) Results show that the communications systems component was the most highly applicable, followed by the follow-up and control procedures and activities, whereas the control environment came third, followed by risks and response procedures identification and assessment, and finally came the appropriate follow-up component in the fifth place, and study by (Jom'a, 2017) the availability of the five elements of COSO model for internal control (control environment, risk assessment, control activities, information and communication, control and follow-up) significantly in the food aid program, as well as the positive impact of each of the control activities, control and follow-up elements on the

performance of the aid program. The lack of influence of the control environment, risk assessment, information, and communication on the performance of the UNRWA food aid program, This result differs from the study by (Al Shobaki, M. J., et al., 2018) The research found that the internal control components are available at 68% of the Palestinian universities in the Gaza Strip and that the level of administrative transparency is available at 63.4%, in addition to a statistically significant relationship between the control components and the level of administrative transparency separately. The research found that the follow-up variable was the most influential among the control components, in administrative transparency, followed by the risk assessment, then the control environment, and there was a weak impact of control activities, communication and information.

**Q2-: What is the level of the Principle of Integrity in the Palestinian High Judicial Council?**

To answer this question, the researcher resorted to repetitions, averages, standard deviations, percentages, and order. The results were as shown in the following table:

**Table 25:** Frequency, Mean, Standard Deviation, Percentages, and Ranking of Responses of Sample Members in the Field of Principle of Integrity

No.	Item	Total Scores	Average (10)	Standard Deviation	Percentage	Paragraph Order
1.	Employees in the Palestinian High Judicial Council believe that the absence of integrity leads to the destabilization of moral values based on honesty, honesty, justice, equality, and equal opportunities, and turns these moral values into negativity and irresponsibility.	275	7.64	1.246	73.80%	3
2.	Develop and facilitate the holding of regular and periodic training programs designed to assist the staff of the Palestinian High Judicial Council in understanding the requirements of integrity measures.	196	5.44	1.904	70.80%	9
3.	Employees in the Palestinian High Judicial Council believe that the lack of integrity leads to a weak sense of citizenship and belonging to the country.	269	7.47	1.207	72.20%	5

4.	Employees in the Palestinian High Judicial Council are keen to exercise oversight and democratic participation.	205	5.69	1.880	71.60%	6
5.	The employees of the Palestinian High Judicial Council are interested in using the international conventions concerned with combating corruption in confronting the problems of bribery and corruption.	202	5.61	2.032	71.20%	8
6.	The employees of the Palestinian High Judicial Council believe that bribery and corruption are the most dangerous to society.	257	7.14	1.988	72.20%	4
7.	The applicable methods and procedures enable Palestinian High Judicial Council employees to report evidence of corruption.	217	6.03	2.286	76.39%	1
8.	Palestinian High Judicial Council employees are encouraged to report corrupt practices.	192	5.33	2.191	54.44%	17
9.	There are mechanisms to protect the employee if he submits a report about the corrupt practices he is exposed to.	187	5.19	2.162	74.72%	2
10.	There is a role for the Palestinian High Judicial Council in uncovering suspected corruption cases	210	5.83	1.875	56.94%	15
11.	Employees of the Palestinian High Judicial Council are bound by the code of conduct that applies to state employees.	237	6.58	1.204	56.11%	16
12.	The Palestinian High Judicial Council has regulations related to bribery, gifts and hospitality, conflicts of interest, and prohibited activities.	215	5.97	1.964	71.39%	7
13.	The Palestinian High Judicial Council has a code of ethics or values that is published, introduced, and incorporated into work.	217	6.03	1.797	60.28%	11
14.	The Palestinian High Judicial Council guides to support the implementation of the Code of Conduct.	213	5.92	1.663	53.33%	18
15.	The Palestinian High Judicial Council shall adopt the merit criterion when selecting and appointing incumbents.	197	5.47	2.007	51.94%	19
16.	The Palestinian High Judicial Council uses the procedures of trial and discipline taken in corruption cases against employees.	241	6.69	1.737	58.33%	14
17.	Workers in the Palestinian High Judicial Council receive a benefit that is mostly financial to pass or carry out work other than legislation or the principles of the profession.	182	5.06	1.881	65.83%	10
18.	Workers in the Palestinian High Judicial Council use the granted powers or exploit the job position to achieve personal benefits.	193	5.36	1.885	59.72%	13
19.	There is a slowdown in the completion of transactions, especially important and urgent ones	191	5.31	2.081	60.28%	11
<b>The total degree of Principle Of Integrity</b>		215.58	5.9883	1.08171	59.88%	

The above table shows the results obtained in the Second Axis: The Principle of Integrity by presenting the arithmetical averages of the fields. The averages were between (5.19 and 7.64).

Paragraph no. 7 (The applicable methods and procedures enable Palestinian High Judicial Council employees to report evidence of corruption) reached the highest percentage (76.39%), with a high degree, next the paragraph no. 9 (There are mechanisms to protect the employee if he submits a report about the corrupt practices he is exposed to.) reached the percentage (74.72%), with a high degree, while paragraph no. 15 (The Palestinian High Judicial Council shall adopt the merit criterion when selecting and appointing incumbents) ranked last with a percentage (51.94%) with a moderate degree.

The total score for the axis was 59.88% (moderate degree). This indicates that the employees of the Palestinian High Judicial Council have the methods and procedures in place that enable them to report evidence of corruption.

This result agrees with the study by (Hikmayah and Aswar, 2019) The results of this study indicate that professional accounting ethics and integrity have a significant effect on audit quality. Auditor competency and professional commitment are not significant to audit quality. Professional commitment moderates the influence of the relationship between integrity and audit quality and influences the negative effect. Professional commitment does not moderate the effect of the relationship between auditor competence and audit quality, study by (Astro et al., 2019) The results of the study show that the variables of competence, due professional care, and integrity significantly affect audit quality, the form of positive influence, A study by (Intan and Betri, 2019) The results of the research indicated resources Significantly integrity that influenced the effectiveness of the internal audit.

This result agrees with the study by (Al Shobaki, M. J., et al., 2018) The research found that the internal control components are available at 68% of the Palestinian universities in the Gaza Strip, and that the level of administrative transparency is available at 63.4%, in addition to a statistically significant relationship between the control components and the level of administrative transparency separately. The research found that the follow-up variable was the most influential among the control components, in administrative transparency, followed by the risk assessment, then the control environment, and there was a weak impact on control activities, communication, and information. The research also found that there are no significant differences at the level of significance ( $\alpha \leq 0.05$ ) attributed to the demographic variables (gender, age, university, academic qualification, administrative level, years of experience) in the degree of administrative transparency as well as in the internal control environment, the study by (Al Najjar et al., 2022) The study concluded that the change strategies axis scored (68.13%), while the coordination and transparency axis reached (82.02%), and in the same context, it was concluded that donors are looking forward to implementing cloud institutions at a rate of (85.63%), the study by (Nour and Tanbour, 2023) the results indicated that there is a high impact of the attributes (integrity, objectivity, confidentiality, and competency) on the effectiveness of internal auditing units. According to a mean of 4.07 and an overall standard deviation of 0.41, consequently, the study recommended that it is necessary to strengthen the ethical environment and its principles in the work of internal audit units in banks because of their great impact on achieving goals during crises, especially at the COVID-19 pandemic, A study by (Ammar, T. M., et al. (2018) The correlation between the evaluation and the follow-up on the one hand and the level of managerial transparency reached 77.0%, which is a positive correlation coefficient because it is greater than 0.5. The correlation coefficient value is statistically significant, (Sig.) which is below the significance level

of 0.05. The results confirmed the existence of a significant relationship between the level of follow-up and administrative transparency in the Palestinian universities in Gaza.

This result differs from the study (Khairul et.al, 2016) Weaknesses in internal control can be major contributing factors in committing fraud, and that weakness in the supervision process provides an opportunity for the misuse of assets.

**Q3:- Is there a statistically significant relationship between the COSO Model for Internal Control and the Principle of Integrity in the Palestinian High Judicial Council?**

To answer this question, the researcher formulated the first hypothesis which states:

**Ho 1: There is a statistically significant relationship between the COSO Model for Internal Control and the Principle of Integrity in the Palestinian High Judicial Council.**

To test this hypothesis the researcher used correlation factor. The results were as shown in the following table:

**Table 26:** A correlation matrix between the organizational structure and the COSO Model for Internal Control and the Principle of Integrity

Field	Principle Of Integrity
First Domain: Regulatory Environment	**0.764
Second Domain: Risk Assessment	**0.749
Third Domain: Supervisory Activities	**0.784
Fourth Domain: Information and Communication System	**0.793
Fifth Domain: Monitoring and Follow-up System	**0.775
<b>The total degree of The COSO Model for Internal Control</b>	<b>**0.837</b>

\*\* Significant at (0.01)

It can be seen from the previous table, there is a positive correlation between all the dimensions of The COSO Model for Internal Control and the Total degree with the Principle of Integrity. This indicates the validity of the main hypothesis of the study and emphasizes the importance of The COSO Model for Internal Control in determining applying the Principle of Integrity.

**Q4:- Is there a statistically significant effect of the COSO Model on Internal Control dimensions in improving the Principle of Integrity in the Palestinian High Judicial Council?**

To answer this question, the researcher formulated the second hypothesis which states:

**Ho 2:** There is a statistically significant effect of the COSO Model for Internal Control dimensions in improving the Principle of Integrity in the Palestinian High Judicial Council.

To test this hypothesis the researcher used stepwise multiple regression test. The results were as shown in the following table:

**Table 27:** A Stepwise multiple regression test results

Independent Variables	Regression Coefficients	T - Test Value	Sig.
constant	2.764	7.214	0.000
Fourth Domain: Information and Communication System	0.348	3.885	0.000
Second Domain: Risk Assessment	0.239	2.763	0.009
<b>Excluded Variables</b>			
First Domain: Regulatory Environment	.0148	0.693	0.494
Third Domain: Supervisory Activities	0.145	0.629	0.534
Fifth Domain: Monitoring and Follow-up System	0.045	0.177	0.861
R= 0.835899		Adjusted R Square =0.680469	
F = 38.268		Sig.=0.000	

From the results shown in the above table, the following can be concluded:

- Correlation coefficient = (0.836), and adjusted coefficient of determination = (0.680), which means that (68.0%) of the change in Principle of Integrity was explained by the linear relationship of the COSO Model for Internal Control.
- The calculated F-test value amounted to (38.268), and the seg. Value is (0.000), which means that there is a statistically significant relationship between the COSO Model for Internal Control and Principle of Integrity in in the Palestinian High Judicial Council.
- It was found that the variables affecting Principle of Integrity are in order according to the degree of influence:

Fourth Domain: Information and Communication System where its seg. Value is (0.000), which is less than the significance level of 0.05, which indicates its impact on Principle of Integrity.

Second Domain: Risk Assessment where its seg. Value is (0.009), which is less than the significance level of 0.05, which indicates its impact on Principle of Integrity

**Impact equation:**

**Principle of Integrity= 2.764 + 0.348 (Fourth Domain: Information and Communication System) + 0.239 (Second Domain: Risk Assessment)**

**Q5-:** Are there differences in the application of the COSO model for internal control and its role in promoting the principle of integrity in the Palestinian High Judicial Council according to Personal and organizational variables (gender, age, Educational Qualifications, years of service, job title)?

**To answer this question, the researcher formulated the third hypothesis which states:**

**Ho 3: There are a statistically significant differences in the application of the COSO model for internal control and its role in promoting the Principle of Integrity in the Palestinian High Judicial Council according to Personal and organizational variables (Gender, Age, Educational Qualifications, Years of Service, and Job Title).**

Sub-hypotheses derived from **Ho 3:**

**Ho 3-1: There are a statistically significant differences in the application of the COSO model for internal control and its role in promoting the Principle of Integrity in the Palestinian High Judicial Council according to gender variable.**

To determine the validity of this hypothesis, the researcher used the T-test as shown in the following table:

**Table 28:** Mean and standard deviations and value of the scale domains according to the gender variable

Field	Gender	The Number	Average	Standard Deviation	“T” Value	Level Of Significance
<b>First Domain: Regulatory Environment</b>	Male	17	5.3941	1.92239	0.262-	0.791
	Female	19	5.5421	1.38897		
<b>Second Domain: Risk Assessment</b>	Male	17	4.9706	1.85363	0.877-	0.387
	Female	19	5.4737	1.55200		
<b>Third Domain: Supervisory Activities</b>	Male	17	5.8529	1.37800	0.535-	0.596
	Female	19	6.1158	1.57242		
	Male	17	5.6000	1.70734	0.218-	0.829

<b>Fourth Domain: Information and Communication System</b>	Female	19	5.7211	1.61712		
<b>Fifth Domain: Monitoring and Follow-up System</b>	Male	17	5.2706	1.54587	0.687-	0.497
	Female	19	5.6368	1.65335		
<b>Total degree of The COSO Model for Internal Control</b>	Male	17	5.4176	1.49723	0.561-	0.579
	Female	19	5.6979	1.49749		
<b>The total degree of Principle of Integrity</b>	Male	17	6.0062	.86520	0.093-	0.925
	Female	19	5.9723	1.26855		

It is clear from the previous table that there are no statistically significant differences due to the gender variable between males and females in all fields. The calculated value of T is less than the tabular value of T, which refuse the validity of the hypothesis.

This result agrees with the study by (Ammar, T. M., et al., 2017) The absence of a fundamental difference between the responses of males and females, A study by (Al Shobaki, M. J., et al. 2017) The results show that there is no significant difference between male responses and female responses due to gender variable, and A study by (Al Shobaki, M. J., et al., 2018) The research found that there are no significant differences at the level of significance ( $\alpha \leq 0.05$ ) attributed to the demographic variables (gender, age, university, academic qualification, administrative level, years of experience) in the degree of administrative transparency as well as in the internal control environment.

**Ho 3-2: There are a statistically significant differences in the application of the COSO model for internal control and its role in promoting the Principle of Integrity in the Palestinian High Judicial Council according to Age group variable.**

To determine the validity of this hypothesis, one-way ANOVA was used as shown in the following table:

**Table 29:** Source of variance, sum of squares, degrees of freedom, mean squares, F value, and significance level due to Age group variable

Field	Source	Total Squares	Degrees of Freedom	Average Squares	"F" Value	Level Of Significance
	Between groups	6.368	3	2.123	.775	.517

<b>First Domain: Regulatory Environment</b>	Within groups	87.684	32	2.740		
	Total	94.052	35			
<b>Second Domain: Risk Assessment</b>	Between groups	4.812	3	1.604	.536	.661
	Within groups	95.792	32	2.993		
	Total	100.603	35			
<b>Third Domain: Supervisory Activities</b>	Between groups	3.020	3	1.007	.444	.723
	Within groups	72.487	32	2.265		
	Total	75.508	35			
<b>Fourth Domain: Information and Communication System</b>	Between groups	5.718	3	1.906	.692	.564
	Within groups	88.125	32	2.754		
	Total	93.843	35			
<b>Fifth Domain: Monitoring and Follow-up System</b>	Between groups	5.328	3	1.776	.682	.569
	Within groups	83.315	32	2.604		
	Total	88.643	35			
<b>Total degree of The COSO Model for Internal Control</b>	Between groups	2.758	3	.919	.397	.756
	Within groups	74.178	32	2.318		
	Total	76.936	35			
<b>The total degree of Principle of Integrity</b>	Between groups	3.060	3	1.020	.861	.471
	Within groups	37.893	32	1.184		
	Total	40.954	35			

It is clear from the previous table that there are no statistically significant differences in these areas.

The total score is attributable to the Age group variable of the respondents, where the value of "F" calculated less than the value of "F" table, this proves the hypothesis is incorrect.

This result can be explained by the fact that there are no statistically significant differences in the application of the COSO model for internal control and its role in promoting the principle of integrity in the Palestinian High Judicial Council according to the age group variable, as all of them enjoy the same treatment within the framework of the Council.

This result agrees with the study by (Ammar, T. M., et al., 2017) The lack of significant difference between the responses of the respondents attributed to the variable age, A study by (Al Shobaki, M. J., et al. 2017) The results also confirm that there is no significant difference between respondents' responses due to the Age group variable, and A study by (Al Shobaki, M. J., et al., 2018) The research also found that there are no significant differences at the level of significance

( $\alpha \leq 0.05$ ) attributed to the demographic variables (gender, age, university, academic qualification, administrative level, years of experience) in the degree of administrative transparency as well as in the internal control environment.

**Ho 3-3: There are a statistically significant differences in the application of the COSO model for internal control and its role in promoting the Principle of Integrity in the Palestinian High Judicial Council according to qualification variable.**

To determine the validity of this hypothesis, one way ANOVA was used as shown in the following table:

**Table 30:** Source of variance, sum of squares, degrees of freedom, mean squares, F value, and significance level due to qualification variable

Field	Source	Total Squares	Degrees of Freedom	Average Squares	"F" Value	Level Of Significance
<b>First Domain: Regulatory Environment</b>	Between groups	9.838	2	4.919	1.928	.162
	Within groups	84.214	33	2.552		
	Total	94.052	35			
<b>Second Domain: Risk Assessment</b>	Between groups	8.526	2	4.263	1.528	.232
	Within groups	92.077	33	2.790		
	Total	100.603	35			
<b>Third Domain: Supervisory Activities</b>	Between groups	6.066	2	3.033	1.441	.251
	Within groups	69.442	33	2.104		
	Total	75.508	35			
<b>Fourth Domain: Information and Communication System</b>	Between groups	11.687	2	5.843	2.347	.111
	Within groups	82.156	33	2.490		
	Total	93.843	35			
<b>Fifth Domain: Monitoring and Follow-up System</b>	Between groups	12.421	2	6.211	2.689	.083
	Within groups	76.222	33	2.310		
	Total	88.643	35			
<b>Total degree of The COSO Model for Internal Control</b>	Between groups	9.335	2	4.668	2.279	.118
	Within groups	67.601	33	2.049		
	Total	76.936	35			
<b>The total degree of Principle of Integrity</b>	Between groups	4.761	2	2.381	2.171	.130
	Within groups	36.192	33	1.097		
	Total	40.954	35			

It is clear from the previous table that there are no statistically significant differences in these areas.

The total score is attributable to the qualification variable of the respondents, where the value of "F" calculated less than the value of "F" table, this proves the hypothesis is incorrect.

This result can be explained by the fact that there are no statistically significant differences in the application of the COSO model for internal control and its role in promoting the principle of integrity in the Palestinian High Judicial Council according to the educational qualification variable, as all of them are employees with the same rights and duties regardless of the degree of practicality they hold.

This result agrees with the study by (Al Shobaki, M. J., et al., 2018) The research also found that there are no significant differences at the level of significance ( $\alpha \leq 0.05$ ) attributed to the demographic variables (gender, age, university, academic qualification, administrative level, years of experience) in the degree of administrative transparency as well as in the internal control environment.

This result differs with the study by (Ammar, T. M., et al., 2017) The existence of a fundamental difference between the responses of the respondents attributed to the Qualification variable.

And study by (Abu Naser et al., 2016) The existence of a fundamental difference between the responses of the respondents attributed to the variable (university, educational qualification, the administrative level), A study by (Al Shobaki, M. J., et al. 2017) There is a fundamental difference between respondents' responses attributed to the scientifically qualified variable.

**Ho 3-4: There are a statistically significant differences in the application of the COSO model for internal control and its role in promoting the Principle of Integrity in the Palestinian High Judicial Council according to Number of years in service variable.**

To determine the validity of this hypothesis, one way ANOVA was used as shown in the following table:

**Table 31:** Source of variance, sum of squares, degrees of freedom, mean squares, F value, and significance level due to Number of years in service variable

Field	Source	Total Squares	Degrees Of Freedom	Average Squares	"F" Value	Level Of Significance
<b>First Domain: Regulatory Environment</b>	Between groups	6.731	3	2.244	.822	.491
	Within groups	87.321	32	2.729		
	Total	94.052	35			
<b>Second Domain: Risk Assessment</b>	Between groups	4.229	3	1.410	.468	.707
	Within groups	96.374	32	3.012		
	Total	100.603	35			
<b>Third Domain: Supervisory Activities</b>	Between groups	5.955	3	1.985	.913	.446
	Within groups	69.553	32	2.174		
	Total	75.507	35			
<b>Fourth Domain: Information and Communication System</b>	Between groups	8.130	3	2.710	1.012	.400
	Within groups	85.714	32	2.679		
	Total	93.843	35			
<b>Fifth Domain: Monitoring and Follow-up System</b>	Between groups	7.913	3	2.638	1.046	.386
	Within groups	80.730	32	2.523		
	Total	88.643	35			
<b>Total degree of The COSO Model for Internal Control</b>	Between groups	5.372	3	1.791	.801	.503
	Within groups	71.564	32	2.236		
	Total	76.936	35			
<b>The total degree of Principle of Integrity</b>	Between groups	3.956	3	1.319	1.141	.348
	Within groups	36.998	32	1.156		
	Total	40.954	35			

It is clear from the previous table that there are no statistically significant differences in these areas.

The total score is attributable to the Number of years in service variable of the respondents, where the value of "F" calculated less than the value of "F" table, this proves the hypothesis is incorrect.

This result can be explained by the fact that there are no statistically significant differences in the application of the COSO model for internal control and its role in promoting the principle of integrity in the Palestinian High Judicial Council according to the variable number of years of service. Number of years of service.

This result agrees with the study by (Ammar, T. M., et al., 2017) The lack of significant difference between the responses of the respondents attributed to the variable of years of service, and A study by (Al Shobaki, M. J., et al., 2018) The research also found that there are no significant differences at the level of significance ( $\alpha \leq 0.05$ ) attributed to the demographic variables (gender, age, university, academic qualification, administrative level, years of experience) in the degree of administrative transparency as well as in the internal control environment.

This result differs with the study by (Abu Naser et al., 2016) The existence of a fundamental difference between the responses of the respondents attributed to the variable (university, educational qualification, the administrative level), A study by (Al Shobaki, M. J., et al. 2017) The results also confirmed a significant difference between respondents' responses due to variable years of service,

**Ho 3-5: There are a statistically significant differences in the application of the COSO model for internal control and its role in promoting the Principle of Integrity in the Palestinian High Judicial Council according to Job title variable.**

To determine the validity of this hypothesis, one way ANOVA was used as shown in the following table:

**Table 32:** Source of variance, sum of squares, degrees of freedom, mean squares, F value, and significance level due to Job title variable

Field	Source	Total Squares	Degrees of Freedom	Average Squares	"F" Value	Level Of Significance
<b>First Domain: Regulatory Environment</b>	Between groups	2.147	3	.716	.249	.861
	Within groups	91.905	32	2.872		
	Total	94.052	35			
<b>Second Domain: Risk Assessment</b>	Between groups	3.283	3	1.094	.360	.782
	Within groups	97.320	32	3.041		
	Total	100.603	35			
	Between groups	3.247	3	1.082	.479	.699

<b>Third Domain: Supervisory Activities</b>	Within groups	72.260	32	2.258		
	Total	75.508	35			
<b>Fourth Domain: Information and Communication System</b>	Between groups	1.235	3	.412	.142	.934
	Within groups	92.608	32	2.894		
	Total	93.843	35			
<b>Fifth Domain: Monitoring and Follow-up System</b>	Between groups	1.443	3	.481	.177	.912
	Within groups	87.200	32	2.725		
	Total	88.643	35			
<b>Total degree of The COSO Model for Internal Control</b>	Between groups	1.647	3	.549	.233	.872
	Within groups	75.289	32	2.353		
	Total	76.936	35			
<b>The total degree of Principle of Integrity</b>	Between groups	3.999	3	1.333	1.154	.342
	Within groups	36.955	32	1.155		
	Total	40.954	35			

It is clear from the previous table that there are no statistically significant differences in these areas.

The total score is attributable to the Job title variable of the respondents, where the value of "F" calculated less than the value of "F" table, this proves the hypothesis is incorrect.

This result can be explained by the fact that there are no statistically significant differences in the application of the COSO model for internal control and its role in enhancing the principle of integrity in the Palestinian High Judicial Council according to the variable of the job title. All employees, regardless of their job grade or job title, are treated according to one law within the council High Judiciary and without discrimination.

This result agrees with the study by (Al Shobaki, M. J., et al. 2017) The results also confirmed a significant difference between respondents' responses attributed to the management level variable.

This result differs with the study by (Ammar, T. M., et al., 2017) The existence of a fundamental difference between the responses of the respondents attributed to the administrative level variable,

And the study by (Abu Naser et al., 2016) The existence of a fundamental difference between the responses of the respondents attributed to the variable (university, educational qualification, the administrative level), and A study by (Al Shobaki, M. J., et al., 2018) The research also found that

there are no significant differences at the level of significance ( $\alpha \leq 0.05$ ) attributed to the demographic variables (gender, age, university, academic qualification, administrative level, years of experience) in the degree of administrative transparency as well as in the internal control environment.

## **Conclusion**

We conclude through the previous chapter in which the researcher reviewed the statistical description of the study sample according to the personal and organizational variables (gender, age, Educational Qualifications, years of service, job title). Then the chapter explained the analysis of the questionnaire paragraphs, where the paragraphs of the independent variable (the COSO Model for Internal Control) were presented, and the paragraphs of the type of the independent variable used in the study community were analyzed, then the dependent variable (The Principle of Integrity) paragraphs were analyzed, and it also included testing all the main and sub-hypotheses of the study.



# **Chapter 6**

## **Results & Recommendation**

**Introduction**

**The general results of the study**

**Hypothesis test results**

**Results**

**Recommendations**

**Conclusion**

## **Chapter 6 Results & Recommendation**

### **Introduction**

After conducting the study and after presenting the results of the statistical analysis of the study's hypotheses and measuring the study's variables and their impact on achieving the Principle of Integrity.

During this chapter, the most important findings of the study will be presented, as well as recommendations that will contribute to strengthening the application of the principles and tools of the COSO Model for Internal Control in the work of The Palestinian High Judicial Council.

### **Results**

Through the goals that the researcher intended to achieve, she reached a set of results, which are as follows :

1. Result related of independent variable (the COSO Model for Internal Control).
  - A. The total score for the first axis (the COSO Model for Internal Control) was 55.66% (moderate degree).
  - B. The total score for First Domain: Regulatory Environment was 54.72% (moderate degree).
  - C. The total score for Second Domain: Risk Assessment was 52.36% (moderate degree).
  - D. The total score for Third Domain: Supervisory Activities was 59.92% (moderate degree).
  - E. The total score for Fourth Domain: Information and Communication System was 56.64% (moderate degree).

- F. The total score for Fifth Domain: Monitoring and Follow-up System was 54.64% (moderate degree).
2. Result related of dependent variable (Principle of Integrity) was 59.88 %. (Moderate degree).
  3. Result of first hypothesis: there is a positive correlation between all the dimensions of The COSO Model for Internal Control and Total degree with the Principle of Integrity
  4. Result of second hypothesis: There is a statistically significant effect of the COSO Model for Internal Control dimensions in improving the Principle of Integrity in the Palestinian High Judicial Council”
  5. Result of third hypothesis: There are no a statistically significant differences in the application of the COSO model for internal control and its role in promoting the principle of integrity in the Palestinian High Judicial Council according to Personal and organizational variables

## Recommendations

1. The High Judicial Council urged the necessity of using the (COSO model for internal control).
2. Enhancing the existence of the regulatory environment that supports the internal control system, which has a job description that defines the powers and duties and the degree of knowledge and skill to perform work efficiently and effectively in the Internal Control Department of the High Judicial Council.
3. Statement of the importance of developing a clear and approved strategy and policy for risk assessment.
4. The need to provide specific administrative systems for all administrative levels, through which the supervisory activities and tasks within the High Judicial Council are defined and delegated.
5. A statement of the importance of the internal control department applying the information and communications system clearly and written for the communication mechanism and the information between the different departments and departments.
6. Explain the importance of the internal control department developing the monitoring and follow -up system for follow -up and continuous periodic evaluation of the various components of the internal control system to determine its effectiveness and needs.
7. A statement of the importance and application of (the principle of integrity) in the High Council of the Judiciary because of its important role in carrying out its duties by urging the Palestinian High Judicial Council to implement the criteria of integrity, which leads to the consolidation of moral values based on honesty, honesty, justice, equality and equal

opportunities to prevent these moral values shifting To negativity and lack of responsibility.

### **Suggestions for future studies:**

- The role of the dimensions of the COSO Model for Internal Control to improve the performance.
- The COSO Model for Internal Control as a tool to improve the performance of companies.
- The COSO Model for Internal Control and its role in achieving the Principle of Integrity.
- Applying the COSO Model for Internal Control to government's institutions.
- The impact of adopting the COSO Model for Internal Control on the performance of others institutions in Palestine.

### **Conclusion**

We conclude from the results of the study related to the effect of using the COSO Model for Internal Control in the Palestinian High Judicial Council and the results related to the extent to which the Palestinian High Judicial Council applies this model and the application of the Principle of Integrity in the Palestinian High Judicial Council. This chapter also included a presentation of the most important recommendations of the study in addition to a presentation of some of the proposed studies.

The page is framed by elegant, golden-yellow decorative swirls and ribbons. These elements are positioned at the top, bottom, and sides, creating a graceful border around the central text. The swirls have a soft gradient and a slight shadow, giving them a three-dimensional appearance.

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The page is framed by elegant, golden-yellow decorative swirls and ribbons that curve around the edges, creating a soft, ornate border. The central text is in a bold, black serif font.

# **Appendix**

**Subject / Fill out the attached questionnaire**

I am pleased to put in your hands a questionnaire on "Implementing the COSO Model for Internal Control and Its Role in Enhancing the Principle of Integrity in the Palestinian High Judicial Council" to complete the Master degree in Business Administration.

Your cooperation in filling out the questionnaire will certainly have the greatest impact in obtaining the best results, knowing that all the information that you will provide in this questionnaire will be used for scientific research purposes only, and strict confidentiality will be observed. Please read the statements carefully and put a  in the box that expresses your agreement with them.

As I thank you for your generous cooperation, I wish you continued success  
And the God of the intent behind.  
Yours sincerely.

Researcher:  
Samah Kamal Murtada Dweik

## Section one: Personal and organizational variables

Please put a tick × in the box that corresponds to the appropriate answer from your point of view, bearing in mind that it is not permissible to put more than one mark for the same paragraph.

1.	<b>Gender</b>			
	Female <input type="checkbox"/>		Male <input type="checkbox"/>	
2.	<b>Age</b>			
	More than 50 <input type="checkbox"/>	41-50 <input type="checkbox"/>	31-40 <input type="checkbox"/>	Less than 30 <input type="checkbox"/>
3.	<b>Qualification</b>			
	PhD <input type="checkbox"/>	Master's <input type="checkbox"/>	Bachelor <input type="checkbox"/>	Diploma <input type="checkbox"/>
4.	<b>Number of years in service</b>			
	More than 16 yrs <input type="checkbox"/>	11-15 yrs <input type="checkbox"/>	6-10 yrs <input type="checkbox"/>	1-5 yrs <input type="checkbox"/>
5.	<b>Job title</b>			
	Head of Department <input type="checkbox"/>	Director of Department <input type="checkbox"/>	General Manager <input type="checkbox"/>	
	Control and Audit Officer <input type="checkbox"/>	Administrative Officer <input type="checkbox"/>	Accountant <input type="checkbox"/>	

Please answer the survey questions based on the table shown here

Strongly Agree	Agree	Neither Agree Nor Disagree	Disagree	Strongly Disagree
10    9	8    7	6    5	4    3	2    1

←

## Section Two: Please put the score that suits you in front of each paragraph

#	Statement	Answer score from 1-10
<b>The First Axis: The COSO Model for Internal Control</b>		
<b>First Domain: Regulatory Environment</b>		
1.	The internal control system provides a job description that defines the powers and duties and the degree of knowledge and skill to perform work efficiently and effectively in the internal control department of the High Judicial Council.	
2.	Internal control achieves compliance with laws, regulations, instructions, policies and regulations that urge employees to adhere to ethical values in the performance of the tasks assigned to them.	
3.	The Internal Control Department in the High Judicial Council is committed to the standards of integrity and transparency as required.	
4.	The application of the internal control system is an organizational structure commensurate with the nature and volume of work.	

5.	The High Judicial Council applies an appropriate method for delegating powers.	
6.	The Internal Control Department provides effective policies for training the employees of the Council.	
7.	The Internal Control Department in the High Judicial Council has a clear job description for the executive administrative departments.	
8.	The Internal Control Department in the High Judicial Council has a clear internal control system that contributes to controlling the performance of employees.	
9.	The Internal Control Department in the High Judicial Council provides written rules for defining the duties and responsibilities of employees.	
10.	Severe and deterrent penalties are imposed by the High Judicial Council upon discovering violations that indicate fraud in the performance of business.	
<b>Second Domain: Risk Assessment</b>		
1.	The internal control system has a clear and written system for identifying and assessing risks.	
2.	The internal control department determines the impact of risks on various functions and activities.	
3.	The internal control department divides risk into different levels and degrees in terms of probability of occurrence and expected impact.	
4.	Emphasis is placed on the strongest risks in terms of impact and probability.	
5.	An approved risk control strategy and policy is established.	
6.	In the internal control department, there is a solid and effective plan to deal with all risks.	
7.	The internal control department studies the possible alternatives to face the risk (tolerance, diversification, avoidance, transfer).	
8.	The Internal Control Department constantly reviews the adequacy of its strategy with the risks it faces.	
9.	The internal control system works to control the levels of risks (financial and operational) that impede the performance of work.	
10.	The Internal Control Department has the ability to study all the operational processes and activities of the Board related to its objectives in order to identify the associated risks.	
<b>Third Domain: Supervisory Activities</b>		
1.	The Internal Control Department has specific administrative systems for all administrative levels, through which tasks are defined and delegated at each level.	
2.	Internal control contributes to providing protection for assets, files, information and devices within the High Judicial Council.	
3.	The documents and records are compatible with the nature of the work of the Internal Control Department in the High Judicial Council	

4.	An effective control system is applied to the performance of activities and procedures within the Internal Control Department in the High Judicial Council.	
5.	There is control over access to programs and data files.	
6.	There is control over the correctness of the registration in the records, documents, documents and files.	
7.	Performance is reviewed by persons independent of the individuals responsible for preparing the data.	
8.	Means of protection are available in the High Judicial Council against external dangers such as fire or theft.	
9.	An appropriate technological infrastructure is provided for control activities.	
10.	The Internal Control Department in the High Judicial Council is developing oversight activities in line with technological progress to meet the necessary needs.	
<b>Fourth Domain: Information and Communication System</b>		
1.	The Internal Control Department in the High Judicial Council uses modern information systems.	
2.	The Internal Control Department applies a clear and written system for the mechanism of communication and information flow between the various departments and sections.	
3.	The Internal Control Department provides information to individuals in a timely manner to enable them to carry out their responsibilities efficiently and effectively.	
4.	The internal control system applies an effective communication system to ensure clarity of powers and responsibilities.	
5.	The communication system in the Internal Control Department provides the needs of the senior management for accurate information.	
6.	Internal Control Department has information systems with clear, written instructions to work with.	
7.	The communication channels that exist within the Internal Control Department can communicate information accurately and in a timely manner.	
8.	The Internal Control Department has efficient and effective communication channels for the process of transferring information and data in all directions.	
9.	Internal control provides efficient and effective communication channels for the process of transferring information and data	
10.	Internal control provides management information necessary for the decision-making process.	
<b>Fifth Domain: Monitoring and Follow-up System</b>		
1.	The Internal Control Department conducts continuous periodic follow-up and evaluation of the various components of the internal control system to determine their effectiveness and needs.	

2.	Employee performance is evaluated professionally and independently.	
3.	The effectiveness of the internal control system is continuously evaluated in the Internal Control Department in the High Judicial Council, and the necessary amendments are made to it.	
4.	Performance results are used for the purposes of awarding incentives and imposing penalties on employees.	
5.	Performance reports address the shortcomings of the High Judicial Council.	
6.	The employees of the Internal Control Department of the High Judicial Council enjoy complete independence.	
7.	The tasks of the employees in the Internal Control Department in the High Judicial Council are facilitated by accessing all records of all the company's business.	
8.	Control methods are constantly being developed.	
9.	Weaknesses in the internal control system are identified, and the control department works to make the necessary adjustments.	
10.	The recommendations of the General Audit Bureau regarding internal control are implemented.	
<b>Second Axis: The Principle Of Integrity</b>		
1.	Employees in the Palestinian High Judicial Council believe that the absence of integrity leads to the destabilization of moral values based on honesty, honesty, justice, equality and equal opportunities, and turns these moral values into negativity and irresponsibility.	
2.	Develop and facilitate the holding of regular and periodic training programs designed to assist the staff of the Palestinian High Judicial Council in understanding the requirements of integrity measures.	
3.	Employees in the Palestinian High Judicial Council believe that the lack of integrity leads to a weak sense of citizenship and belonging to the country.	
4.	Employees in the Palestinian High Judicial Council are keen to exercise oversight and democratic participation.	
5.	The employees of the Palestinian High Judicial Council are interested in using the international conventions concerned with combating corruption in confronting the problems of bribery and corruption.	
6.	The employees of the Palestinian High Judicial Council believe that bribery and corruption are the most dangerous to society.	
7.	The applicable methods and procedures enable Palestinian High Judicial Council employees to report evidence of corruption.	
8.	Palestinian High Judicial Council employees are encouraged to report corrupt practices.	
9.	There are mechanisms to protect the employee if he submits a report about the corrupt practices he is exposed to.	
10.	There is a role for the Palestinian High Judicial Council in uncovering suspected corruption cases	

11.	Employees of the Palestinian High Judicial Council are bound by the code of conduct that applies to state employees.	
12.	The Palestinian High Judicial Council has regulations related to bribery, gifts and hospitality, conflicts of interest, and prohibited activities.	
13.	The Palestinian High Judicial Council has a code of ethics or values that is published, introduced, and incorporated into work.	
14.	The Palestinian High Judicial Council provides guidance to support the implementation of the Code of Conduct.	
15.	The Palestinian High Judicial Council shall adopt the merit criterion when selecting and appointing incumbents.	
16.	The Palestinian High Judicial Council uses the procedures of trial and discipline taken in corruption cases against employees.	
17.	Workers in the Palestinian High Judicial Council receive a benefit that is mostly financial to pass or carry out work other than legislation or the principles of the profession.	
18.	Workers in the Palestinian High Judicial Council use the granted powers or exploit the job position to achieve personal benefits.	
19.	There is a slowdown in the completion of transactions, especially important and urgent ones.	

### Arbitrator's Data

**Table 33:** Arbitrator's Data

#	Name	Degree	Workplace
1.	Dr. Mazen Jihad Al Shobaki	Assistant Professor	Israa University- Gaza
2.	Dr. Mansour Mansour	Assistant Professor	Alaqa University - Gaza
3.	Dr. Shaher Obaid	Assistant Professor	Alquds Open University
4.	Dr. Shatha Abu Saleem	Assistant Professor	Palestinian Technical College – Deir al-Balah
5.	Prof. Dr. Samy S. Abu-Naser	Professor	Al-Azhar University, Gaza, Palestine.
6.	Dr. Suliman A. El Talla	Assistant Professor	College of Intermediate Studies – Al-Azhar University – Gaza, Palestine
7.	Dr. Samer M. Arqawi	Associated Professor	Assistant Professor Palestine Technical University-Kadoorie
8.	Dr. Abdalqader A. Msallam	Assistant Professor	Palestine Technical College, Dair Al Balah, Palestine
9.	Dr. Amal A. Al hila	Assistant Professor	Palestine Technical College, Dair Al Balah, Palestine
10	Dr. Samia A. M. Abdalmenem	Assistant Professor	Al-Quds Open University

## الملخص

**هدف الدراسة:** هدفت هذه الدراسة إلى التعرف على مدى التزام مجلس القضاء الأعلى الفلسطيني بتطبيق أنظمة الرقابة الداخلية وفق إطار عمل COSO ، ودوره في تعزيز مبدأ النزاهة.

**مجمع الدراسة:** استخدم البحث المنهج الوصفي التحليلي بالاعتماد على الاستبانة كأداة لجمع البيانات. تكونت عينة الدراسة من (50) فردًا من أفراد مجتمع العاملين في مجلس القضاء الأعلى، حيث تم توزيع (60) استبانة، وتم استرجاع (43) استبانة بنسبة استرجاع (72.0%).

**المنهج:** تم استخدام المنهج الوصفي التحليلي والحصول على البيانات الثانوية من الكتب والمجلات وصفحات الويب والبيانات الأولية التي تم جمعها من خلال استبيان ذاتي الإدارة وتحليلها باستخدام SPSS .

**النتائج:** خلص البحث إلى عدد من النتائج:

1. كانت النتيجة الإجمالية للمحور الأول (نموذج COSO للرقابة الداخلية) 55.66٪ (درجة متوسطة). موزعة على النحو التالي: (البيئة التنظيمية 54.72٪، تقييم المخاطر 52.36٪، الأنشطة الإشرافية 59.92٪، نظام المعلومات والاتصالات 56.64٪، والنتيجة الإجمالية لنظام المتابعة 54.64٪).
2. كانت الدرجة المتعلقة بالمتغير التابع (مبدأ النزاهة) 59.88٪ (درجة متوسطة). هناك أيضًا ارتباط إيجابي بين جميع أبعاد نموذج COSO للرقابة الداخلية والنتيجة الإجمالية مع مبدأ النزاهة. هناك تأثير ذو دلالة إحصائية لنموذج COSO لأبعاد الرقابة الداخلية في تحسين مبدأ النزاهة في مجلس القضاء الأعلى الفلسطيني.
3. لا توجد فروق ذات دلالة إحصائية في تطبيق نموذج COSO للرقابة الداخلية ودوره في تعزيز مبدأ النزاهة في مجلس القضاء الأعلى الفلسطيني وفق المتغيرات الشخصية والتنظيمية.