

The Impact of the Application of Financial Performance Standards on the Internal Auditor's Performance" risk management standard, institutional control standard, and reporting standard " in the Departments of Public Financial Management Sector in Jordan: An Empirical Study

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Abstract

The study aimed to determine the impact of the application of financial performance standards on the internal auditor's performance " risk management standard, institutional control standard, and reporting standard " in the public financial management sector in Jordan. To achieve the study objectives; The researcher designed a questionnaire distributed to all comptrollers , directors of internal control, internal and external auditors and heads of departments within the study population represented by the Ministry of Finance and its (5) units. (125) questionnaires were distributed to the sample members, of which (109) valid questionnaires for the purposes of statistical analysis were retrieved, with a response rate of (87.2%) of the distributed questionnaires. For the purposes of verifying the study hypotheses, descriptive statistical methods were used, in addition to simple and multiple linear regression analysis using SPSS software, to analyze the characteristics of the sample and test the study hypotheses.

The study has found a number of important results, most notably the existence of a statistically significant impact of the independent variables (the risk management standard, the institutional control standard, and the reporting standard) on the internal auditor's performance in the public financial management sector in Jordan. One of the most important recommendations of the study is the need to shed light on the standards of risk management and institutional control standards as well as reporting standards and raise awareness of their importance and benefits through the adoption of training programs for internal auditors and methods of their application. The study recommended the need to increase the commitment of comptrollers , internal control managers, external auditors and heads of departments in the Ministry of Finance and its affiliated management units to follow financial control standards in order to reduce mismanagement and poor financial and administrative performance in the public sector.

Keywords: *Financial Performance Standards, Internal Auditor, Internal Auditor Performance, Public Financial Management Sector, Public Sector ,risk management standard, institutional control standard, and reporting standard.*

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I. Introduction:

The audit profession has originated from the need to ensure the correctness of the accounting data according to which decisions are made, and to ensure that those data conform to reality. The audit profession has made a significant contribution to the development of societies due to the services it provides in protecting investments and discovering cases of fraud, and extravagance, and reduce the occurrence of errors in financial and accounting treatments to serve stakeholders and ultimately serve the national economy.

Therefore, the auditor is considered the best supportive to the state to implement and follow up its plans in their various stages. Also, he detects any financial deviation to treat and evaluate as soon as possible to achieve the state objectives and reach the maximum level of productive efficiency by using its available financial, natural, economic, and human potentials to achieve the general plan objectives aimed at doubling the national income, developing the national economy and achieving the welfare of citizens (Al-Waqad and Widyan 2010, p).

The objective of the internal audit in the public financial management sector in Jordan is to prevent fraud, embezzlement and misuse, and to preserve and protect public money.

As a result, the public financial management sector in Jordan has adopted financial control standards, to restrict the policies and procedures of internal control units in government departments and units, and raise their efficiency by adhering to financial performance standards (4) of Financial Control Standards No. (3) of

2011. Due to the significance of the internal auditor's performance in reducing fraud, and misuse with their repercussions on the national economy, this thesis came to study the impact of the application of financial performance standards on the internal auditor's performance in the public financial management sector in Jordan.

1.1 Problem Of The Study:

Compared to the performance of the private sector, the public sector has witnessed a considerable decline and this has necessitated the need to enhance the role of internal control units in public sector departments, which are supervised by the Ministry of Finance, in order to contribute to reduce the occurrence of violations of legislation and contribute to improve performance in public sector departments, and thus protect public money.

Accordingly, the problem of the study is to answer the following main question:

Was there an impact of applying the financial performance standards (the risk management standard, the institutional control standard, and the reporting standard) collectively on the performance of the internal auditor in the public financial management sector in Jordan?

The following sub-questions are derived from the main question:

1. Was there an impact of applying the risk management standard on the performance of the internal auditor in the public financial management sector in Jordan?
2. Was there an impact of applying the institutional control standard on the internal auditor's performance in the public financial management sector in Jordan?

THE SIGNIFICANCE OF STUDY:

The significance of this study stems from the importance of the role the public financial management sector in Jordan plays to achieve the objectives of the public sector on one hand, and the preservation of public money in Jordan on the other; This requires the application of financial performance standards, especially on the internal auditor's performance, as the adoption of these standards by the public financial management sector organizes the tasks and procedures of the internal control units in government departments and units in a way that ensures the validity and accuracy of financial data. The research contributes to enrich the Arabic library through providing a guide for the application of financial performance standards in the public financial management sector in Jordan.

THE STUDY OBJECTIVES:

Based on the problem of the study and in light of the variables, the objectives of the study are embodied in achieving the following objectives:

First: to reveal the degree of commitment to the impact of the application of financial performance standards, which are represented in the following dimensions (risk management, institutional control, and reports) on the internal auditor's performance in the public financial management sector in Jordan.

Second: Classification and arrangement of the impact of financial performance standards on the internal auditor's performance.

Fourth: A statement of the efforts of the internal auditors with regard to their documentation of the audit processes within the working papers.

1:5 STUDY DEFINITIONS:

1:5:1 The Accounting Standard is defined as "a written statement issued by an official accounting or professional regulatory body, and this statement relates to the elements of the financial statements or a type of operations or events related to the financial position and business results, and determines the appropriate method of measurement, presentation, disposition or delivery (Al-Jazrawi and Saleh, 2012). , p.: 148.

1:5:2 Financial performance:- is defined as: "a tool for identifying the existing financial situation in the institution at a specific moment as a whole or for a specific aspect of the performance of the institution or for the performance of its shares on a specific day and period" (Al-Khatib, 2010, p. 45) – 46.

1:5:3 Financial Performance Standards:- It is the general framework that governs the work of internal control units in government departments and units and adherence to financial performance standards as defined by paragraphs (1-11) of Article No. (4), (risk management, planning, documentation and evidence, Institutional control, supervision, analysis of financial statements, reports, audit of computerized systems, consideration of legislation, management of audit resources, the accounting system and evaluation of internal control systems) (financial control standards No. (3) of 2011.

1:5:4 Internal Auditor Performance:- It means that the auditor will practice his audit profession with efficiency and integration in accordance with the standards regulating the profession, including exerting the

necessary professional care with the aim of assisting all parties benefiting from the audit profession to obtain accurate data and information through his final report (Hiyasat, 2014, p. 5).

1:5:6 The Internal Auditor:- is the person authorized to audit financial operations, accounts or financial statements, and verify their validity, legality and safety periodically. This person must be trained to provide professional audit services according to general and personal standards, and shall be characterized by scientific and practical qualifications, enjoy independence in the field of preparing and examining reports; As well as adherence to the rules of professional conduct (Al-Hamoud, 2013, p. 9).

1:5:7 Public Sector: The government administration of state institutions that are based on the implementation of the state's general policy, and their performance is not just a common concept, but rather involves providing a schedule for change and development (Van Dooren et al, 2015, p128).

1:5:8 Public Financial Management Sector: It is concerned with managing the state's public funds in terms of revenues and expenditures during the financial period of the state's general budget which was defined by the General Budget Law No. 2 of 2017, and delivered by the Ministry of Finance and its affiliated departments (General Budget Department, Jordan Customs Department, Department of Lands and Survey, General Supplies Department, Income and Sales Tax Department)

II. Theoretical Framework:

The first topic: internal control in the public (government) sector.

The emergence of control dates back to the emergence of the state and its ownership of public money and its management on behalf of the people. The activity of the administration has expanded and the amount of public money has increased with the development of the state's function from maintenance of internal and external security and establishment of justice to involvement into various aspects of economic activity. Control is considered a cornerstone of organization and planning in the modern state, and its role is not limited to mere documentary and economic review of documents and accounts, but extends to include performance evaluation, financial analysis and taking the corrective measures that may be necessary. In view of the development of modern means and the progress and expansion of business, and the interest of Ministry of Finance to keep pace with it, the supervisory work was reconsidered in order to advance and reach the desired goals (Al-Rifai and others, 2013, p.: 48).

The concept of internal control: 2:1:1

Internal control is defined as: " a set of systems, instructions, decisions and regulations governing business in the administrative unit as well as control methods and means available to protect public money, and administrative divisions that divide labour systems in a way that prevents loss, collusion or embezzlement . It can be called controls or follow-up through the organizational structure of the department (whether it is a ministry or administrative unit) where it implies the existence of anti-distortion divisions" (Abdullah, 2012, p.339).

The researcher defines internal control as regular review – based measures, examination and budget, performed through procedures established by the foundation to ensure that work proceeds effectively and efficiently, protect the assets and resources of the institution, detect and correct errors, and without falling into fraud and embezzlement, to ensure the validity of the data and accounting information and prepare the outputs of these accounting data on time and to ensure compliance with plans and policies.

2:1:2 IMPORTANCE OF INTERNAL CONTROL:

Internal control is the basic cornerstone of any administrative organization, and without it it is not possible to achieve the goals of the organization efficiently and effectively. Like other sectors, the importance of internal control in the Jordanian public sector, has emerged as a result of the development of the magnitude of the activity performed by the public sector and its interactions in various areas of economic and social life and the increase in its burdens and expenses (Ghanimat and Siam, 2011, p. 630).

Based on Article No. (9) of the organizational instructions for the internal control units in government departments and units issued under Article (12) of the Internal Control System No. (3) of 2011 and its amendments, the Internal Control Unit undertakes the audit and internal control in the governmental department/unit as follows:

1. Reviewing the consistency of the developed plans and the followed systems according to the general policies and strategic objectives, as well as their compliance with the relevant laws, regulations, instructions, procedures and decisions
2. Verifying the integrity and integrity of information, financial and non-financial data and reports, and the extent to which their reliability in taking decisions, and evaluating the tools used to measure and classify such data

3. Reviewing the methods and systems used to ensure the protection of public assets and property and verifying the basis used in evaluation them and their actual existence, as well as reviewing the methods and systems used to ensure the protection of human resources.
4. Reviewing and evaluating the economic effectiveness and of implementation of the available resources in the governmental department/unit

2:1:3 INTERNAL CONTROL OBJECTIVES:

On the basis of Article No. (8) of the organizational instructions for the internal control units in government departments and units issued under Article (12) of the Internal Control System No. (3) of 2011 and its amendments, the Internal Control Unit aims to: -

1. Optimal maintenance public money and public assets and quality improvement the of work
2. Auditing the financial transactions in advance. As for the administrative and technical transactions, they are audited in advance and/or later, as the case may be, and the unit has the right to conduct a subsequent audit on any transaction or decision at any time
3. In order to achieve its objectives, the Internal Control Unit shall undertake the following tasks:
 - a. Ensuring the correctness and accuracy of entries, statements, accounting information and financial statements
 - b. Verifying the effectiveness and efficiency of the financial operations followed
 - c. Protection of financial resources and assets from misuse
 - d. Ensuring compliance with the legislation in force to reduce errors and discovering them if they occur.

2:1:4 FINANCIAL PERFORMANCE STANDARDS IN THE PUBLIC SECTOR:

The concept of the standard: translation the principles of accounting into practice is the logical step following the achievement of these principles. Standards represent models, patterns, or levels of accounting performance. They are provisions for a specific element of the financial statements or a particular type of operations, events or circumstances affecting the accounting unit.

The standard defines it as: "a document prepared by consensus, approved by a recognized body, delivered for common and repeated uses, rules, guidelines, or specifications for activities or their outcomes to ensure an optimal level of organization in a given context" (Onaizah, 2014, p. 142).

2:1:4:1 The concept of performance: performance is a broad and advanced concept, and its contents are characterized by dynamism due to the change and development of the positions and conditions of institutions given the change in the conditions and factors of their external and internal environment alike.

On the other hand, this dynamic has resulted in lack of agreement between writers and scholars in the field of management regarding the definition of content of performance concept despite the large number of research and studies that dealt with this concept, and this is due to the different standards adopted in the study and measurement of performance and adopted by each writer or group of writer. (Abdul Qadir, 2014, p. 132).

Where the researcher defines performance as: the results reached by an individual or a group of individuals in return for the work that has been done, to accomplish that work to achieve the degree of efficiency and effectiveness and ensure sustainability.

2:1:4:2 The concept of financial performance: It is one of the modern concepts in business organizations in general, and organizations of enterprises and government institutions in particular. Because it is through this concept, it is possible to give a complete and comprehensive picture of the function of the organization's systems and its work at the level of the internal and external environment, where some have defined the financial performance as a reflection of the institution's ability and tendency to achieve its goals (Muhammad, 2014, p136).

The researcher believes that financial performance is defined as the institution's ability to generate revenues as a result of its operational investment and capital activities, provided that the value of these revenues exceed operational costs.

2:1:4:4 THE IMPORTANCE OF FINANCIAL PERFORMANCE IN THE PUBLIC (GOVERNMENT) SECTOR:

The importance of financial performance in government units lies in the following: (Mohammed, 2014, pp.: 140-141).

1. The financial performance reflects the government's policies in various fields, and that all administrative activities must eventually be translated into financial operations
2. Both the financial performance and the accounting system deal with the financial operations in the public sector in terms of providing the necessary sources of funds and their uses through the public budget.

3. The financial and administrative performance of the government the virtue that it is an activity that seeks to achieve the public interest, and is subject to public accountability. Therefore, these two characteristics give special importance to government financial activity.

2:1:4:5 The concept of Financial Performance Standards:- It is the general framework that governs the work of internal control units in government departments and units and their adherence to financial performance standards as defined in paragraphs (1-11) of Article No. (4), which are: the risk management standard, the planning standard, the documentation standard of the evidence, institutional control standard, supervision standard, financial data analysis standard, reporting standard, audit standard on computerized systems, standard for observing legislation, standard for auditing resourcesmanagement, standard for studying the accounting system and evaluating internal controlsystems (Financial Control Standards No. (3) for the year 2011).

The internal control units in government departments and units must comply with the following financial performance standards:

2:1:4:5:1.Risk Management Standard: The American Institute of Internal Auditors defines risks as “a concept used to measure uncertainties in operations that affect the organization’s ability to achieve its goals, and the impact can be positive, so it is called opportunities, and it may be negative, so it is called a danger or threat.” Assets exposed to risk are classified into financial assets such as cash, physical assets such as buildings, human resources such as workers and managers, and intangible assets such as information and policies (Al-Sharif, 2011, p.: 67).

The researcher believes that the risk management standard is the organization's ability to address risks and reduce their effects before they occur, provided that this is one of the tasks of the research and development department in the institution.

ACCORDING TO ARTICLE NO. (4) OF FINANCIAL CONTROL STANDARDS NO. (3) OF 2011 FOR THE RISK MANAGEMENT STANDARD, THE AUDITOR MUST IDENTIFY AND ASSESS RISKS AS FOLLOWS:

1. Gathering and evaluating the evidence that can reduce audit risk to low level
2. Ensuring that the necessary information about the risks is obtained and communicated at the appropriate time to the competent authorities in a way that enables them to implement their responsibilities.
3. Analyzing the audit risks related to the task assigned and determining audit procedures that reduce those risks
4. Evaluating the effectiveness of risk management processes by the entity being audited

2:1:4:5:2 Institutional Control Standard: It is the standard that advocates dedication and adoption of ethical professional rules within the framework of the entire organization and relations employees, customers, creditors, shareholders and legislators, through which the effectiveness of management and its compliance with the laws is monitored with ease. It also prevents any behavior in violation of the laws. (Pillal et al, 2013)

The researcher is in favor of the definition due to the great interest of countries and professional institutions in commitment to the corporate governance standard, given its reliability with respect to the institution, especially in the process of disclosure its financial statements.

According to Article No. (4) of the Financial Control Standards No. (3) of 2011 approved by the Ministry of Finance for the institutional control standard, the internal control activity must contribute to the processes of directing the governance of the department or government unit by evaluating and improving these processes through.

1. Existence of values and goals and their declaration.
2. Monitoring the achievement of objectives.
3. Ensuring accountability.
4. Preservation of values.

2:1:4:5:3 Reporting Standard: In its general framework, this standard includes, a specification of the objectives of the fiscal statements, which is to provide sufficient information about the fiscal position of the institution and its performance in terms of level and feasibility, and any expressions that occurred on the fiscal position of the institution in order to benefit a wide range of users in making economic decisions (Epstein and Jermakwicz, 2010, p10).

ACCORDING TO ARTICLE NO. (4) OF FISCAL CONTROL STANDARDS NO. (3) FOR THE YEAR 2011 APPROVED BY THE MINISTRY OF FINANCE FOR THE REPORTING STANDARD:

1. The internal control unit shall submit regular reports, - whenever necessary to the competent minister, the chairman of the board of directors or the chairman of the Board of Commissioners, as well as to other entities, as the case may be, on the audit activities and the achievements of the approved plan.
2. Reports must include the objectives, scope and conclusions of the audit assignments. The final report must contain an opinion or a written report of the auditor, provided that the report is objective, clear and concise.
3. The head of the internal control unit shall submit an annual report to the concerned minister, the chairman of the board of directors, or the chairman of the Board of Commissioners to other entities, as the case may be, during the first four months of the following year.

2:1:5 INTERNAL AUDIT IN THE PUBLIC SECTOR (GOVERNMENT):

The Internal Auditing Profession (IAP): has witnessed tremendous developments, especially in the United States of America, since the New York Stock Exchange issued the new standard for the internal audit function, as it expanded the scope of audit to include all areas, and became an effective tool for senior management and help it achieve administrative and control functions efficiently and effectively (Lazun, 2016, p. 16)

2:1:5:1 The concept of internal audit: The audit is professionally referred to as the process of examining the documents, books and records of the economic unit, technically, critically and impartially; To verify the correctness of operations and express an opinion on the fairness of the fiscal statements of the economic unit based on the strength of the control system. Therefore, it evaluates the recognized activities within the economic unit as a service to it, and its functions include examination, evaluation and monitoring of the adequacy, effectiveness and suitability of internal control systems (Luzun, 2016, p17)

The researcher believes that internal audit is defined as an independent activity that aims to provide assurances of what has been examined for the financial statements; As a result, it results in guidelines for evaluating and defining the organization's operations, achieving its objectives, developing the effectiveness of risk management and the adequacy of internal control systems.

2:1:5:2 The importance of internal audit: The importance of internal audit stems from being one of the effective means for managing the institution to be able to ascertain and verify the commitment of the administrative units and technical departments in the institution of the fiscal and administrative policies and legislation that govern the work of the institution, including the financial and administrative systems.

2:1:5:3 Internal auditing objectives: The necessity of the audit profession stems from the needs of society, so it is expected that auditing will develop to meet the evolving needs of society. Thus, we find that the internal audit process has undergone different stages affected by the environment in which the auditors work. Therefore, internal auditing requires continuous change and development according to changes in the environment. Internal audit aims to assist management at all levels; In order to fulfill commitments with efficiency through analysis, evaluation, consultations, studies and suggestions. The internal auditor in the public sector is neither an administrative policeman nor an administrative inspector whose task is to create problems for that body, but to help in identification and problem solving, and the role of the internal auditor should not stand still, but rather it should evolve in the process of time to be in line with the changes that occur in the institution's activity. (Hiyasat, 2014, pp.: 11-13) has identified many of the objectives that internal audit achieve, which are:

1. Assisting all administrative levels in the government unit in disclaimer through reports related to the examination and analysis of the results of their work realistically and impartially; If there are specific weaknesses or gaps, recommendations are usually made to address and correct these situations.
2. Adding value to the organization, improving its operations, and helping the organization achieve its goals by evaluating and improving the processes of risk management, control, and direction. Accordingly, the scope of the audit includes a mechanism for control, evaluation, and improvement of the efficiency and effectiveness of the internal control system, and evaluation and guidance for the level of performance in the implementation of responsibilities.
3. Ensuring the correctness and integrity of the fiscal affairs of the institution, and test the accuracy of the operations and fiscal data recorded in the books and records to determine their compliance with laws, regulations and instructions.
4. Ensuring the proper use of public money.

2:2 THE SECOND TOPIC: THE PUBLIC SECTOR (GOVERNMENT):

The state is based on four basic components: authority, geographic space, the people, and a set of laws and customs that regulate state institutions, its internal relations with its citizens, and its external relations with other states.

2:2:1 THE JORDANIAN MINISTRY OF FINANCE AND ITS AFFILIATED DEPARTMENTS:

2:2:1:1 The Jordanian Ministry of Finance: Jordan witnessed the formation of the first Jordanian ministry on 11/4/1920 during the period of the Emirate of Transjordan. The Ministry of Finance, with which several departments were gradually attached, namely the Customs Department, the Income and Sales Tax Department, the General Budget Department, Land, Survey and General Supplies Department. it stands to reason that the Ministry of Finance has administrative and developmental goals that it seeks to achieve. **2:2:1:2 Jordan Customs Department:** The Jordanian Customs Department provides distinguished customs services that keep pace with the rapid global developments and meet the requirements of comprehensive sustainable development, in that it tries to achieve a balance between customs control and commitment, facilitates trade exchange and continues building customs institutional capacities.

2:2:1:3 General Supplies Department: A specialized directorate was established to manage supplies in 1972, and it was one of the directorates associated with the Ministry of Finance under the Administrative Regulation of the Ministry of Finance No. (25) for the year 1972. In 1976, the General Supplies Department became an independent department whose management is linked to His Excellency the Minister of Finance.

2:2:1:4 Department of Land and Survey: The Department of Land and Survey maintains and facilitates the right of ownership of immovable property through documents and exercise, provides the necessary database to establish a national geographic information system and continue to improve and develop the quality of real estate services provided to service users.

2:2:1:5 Income and Sales Tax Department: The Income and Sales Tax Department manages the audit and collection efficiently and effectively to supply the general treasury with public revenues by promoting the principle of voluntary commitment and spreading awareness and tax culture to provide high quality services to achieve the best possible satisfaction.

2:2:1:6 General Budget Department: The General Budget Department manages to achieve the optimum allocation of available financial resources according to advanced methodologies that enable ministries, departments and government units to achieve national goals and priorities in a way that exceeds the expectations of service recipients.

III. Previous Studies:

3:2 A study (Luzhin, 2016) entitled "The Effectiveness of the Role of Internal Audit in Evaluating Risk Management According to the COSO Framework: A Field Study on Governmental Sectors in the Gaza Strip"

The study aimed to evaluate the effectiveness of the role of internal audit and its role in evaluating risk management in accordance with the COSO framework. The study included a number of variables related to the application of the framework, namely the external environment, setting goals, determining the event, risk assessment, risk response, control activities, evaluation of the fiscal reporting system (information and communication) and monitoring, in addition to tackling the concept of risk management, its types, the foundations of its management, and the procedures followed to reduce risks.

In order to achieve the study objectives and test its hypotheses, the study relied on primary and secondary data, as a questionnaire was designed to suit the study's subject and objectives. A total of 81 questionnaires were distributed to employees of the Internal Audit Department and the Finance Department in government sectors, and 71 questionnaires- representing 88% of the questionnaires- were recovered,. The respondents' answers were analyzed based on appropriate statistical methods according to the study variables.

One of the most important results of the study was the absence of regulations governing the performance of internal auditing to play its role in evaluating risk management in government sectors in the Gaza Strip, in addition to the absence of an effective role of internal audit in reviewing the techniques used to identify risks and opportunities to which it is exposed to, and the ineffectiveness of its role in following up the implementation of control procedures on the public sector.

The study concluded with a number of recommendations, the most important of which are: the need to activate the concept of risk management in government sectors, to work within the eight components of the COSO ERM framework, and the need to pay attention to activation the role of internal audit in government sectors given its positive role in adding value and improving the effectiveness of operations and achieving goals, and the need to establish A risk management department in each of the Palestinian ministries.

3:3 (Ezz El-Din, 2015) study entitled "The impact of the effectiveness of the internal control system on the internal auditor's performance: a field study on private Jordanian universities."

The study aimed to show the impact of the effectiveness of the internal control system on the internal auditor's performance through the mediator of the characteristics of internal auditing in private Jordanian universities. The study population consisted of Jordanian private universities located within the Jordanian capital, Amman. There are seven universities, and the study sample included financial managers, accountants,

internal auditors and audit committees in Jordanian private universities located within the scope of the Jordanian capital, Amman, whose number was (61). To achieve the study objectives, the descriptive analytical method was used, in addition to both simple multiple regression analysis and path analysis to test the study hypotheses.

The study reached a number of results, most notably the existence of a statistically significant impact of the effectiveness of the internal control system with its components (risk assessment, information and communication) on the internal auditor's performance in private Jordanian universities at the level of significance ($\alpha \leq 0.05$) and the existence of a statistically significant effect of the characteristics of internal auditing with its dimensions (independence and professional competence) on the performance of the internal auditor in private Jordanian universities at the level of significance ($\alpha \leq 0.05$). And there was a statistically significant effect of the effectiveness of the internal control system with its components on the performance of the internal auditor in private Jordanian universities with the presence of the internal audit characteristics as a mediator variable at the significance level ($\alpha \leq 0.05$). In light of the results, the study recommended that the internal control system in private Jordanian universities should be simplified, understandable and written in terms of practice and application, free of complexity, with the need to provide flexibility. Focusing on examining and evaluating the internal accounting controls by the internal auditor, identifying internal control risks and taking appropriate accurate measures.

The researcher concluded that there was no clear relationship between the current study and previous studies when taking into account that this study was conducted on the Ministry of Finance and its government departments and yielded results that reflect a clear degree of privacy enjoyed by the public sector in Jordan. Accordingly, it is possible to rely on these results as they reflect a specific case in Jordan because the researcher employed fiscal performance standard (together) to measure their impact on the performance of the internal auditor in the public fiscal management sector, which is considered unique - according to the researcher's opinion.

4:1 STUDY METHODOLOGY:

This chapter deals with the procedures followed to achieve the study objectives. The study methodology deals with a description of the study population and the selected sample, and the hypotheses derived from the study problem and its objectives.

4:2 METHODOLOGY:

To achieve the objectives of the study, the descriptive analytical method was relied upon to analyze the data and test the study hypotheses, and then analyze, interpret and discuss the results and conclude the proposed recommendations.

4:3 STUDY POPULATION AND SAMPLE:

The study population consists of the public financial management sector in Jordan, which includes the Ministry of Finance and its departments, which are represented in (General Budget Department, Jordan Customs Department, Lands and Survey Department, General Supplies Department, Income and Sales Tax Department) and their budgets are included in the public General Budget Law No. (2) for 2017).

The study sample includes comptrollers, internal auditors, department heads, and internal control managers in the public financial management sector in Jordan, and external auditors (the Audit Bureau) who are within the study population in the public financial management sector in Jordan.

125 questionnaires were distributed to the study sample members in the Ministry of Finance and its affiliated departments; There are (5) units. 109 questionnaires were retrieved, with a percentage of (87.2%) of the distributed questionnaires.

4:4 THE VALIDITY OF THE STUDY TOOL:

To verify the validity of the questionnaire's questions, an interview was conducted with Dr. Ali Khamis Al-Masry, Director of the Internal Control Department at the Ministry of Finance, at exactly ten o'clock a.m, on Thursday 16/11/2017. He offered guidance notes about some of the questionnaire questions and this had an important impact in conducting the questionnaire in its required and final form, and it was presented to a number of university professors in the field of accounting in Jordanian universities, who have qualifications, scientific experience and sufficient knowledge, and they expressed their opinion and suggestions and then required amendments were made to reach the final form of the questionnaire.

4:5 STUDY HYPOTHESES:

Based on the study problem and questions as well as its objectives, the study hypotheses were formulated as follows:

THE FIRST MAIN HYPOTHESIS:

H01: There is no effect of the application of fiscal performance standards (risk management standard, institutional control standard, and reporting standard) collectively on the internal auditor's performance in the public fiscal management sector in Jordan.

The following sub-hypotheses are derived :

H01₁: There is no statistically significant effect of application the risk management standard on the internal auditor's performance in the public financial management sector in Jordan.

H01₂: There is no statistically significant effect of application the institutional control standard on the internal auditor's performance in the public fiscal management sector in Jordan.

H01₃: There is no statistically significant effect of application the reporting standard on the performance of the internal auditor in the public fiscal management sector in Jordan.

Data analysis and results discussion: 5:1

Reliability test of the study tool:5:2

The internal consistency coefficient of Cronbach's Alpha was calculated, and the results were as follows.

Table (1): internal consistency coefficient values for the study tool items.

No	Dimention	Alpha value
1	Risk Management	0.908
2	Institutional control	0.896
3	Reports	0.920

It is note that the Cronbach's alpha internal consistency coefficient values for the study tool items ranged between (0.896 - 0.920), therefore all values are greater than (0.60), and this is an indicator of the consistency between the study tool items, the reliability of the study tool to perform the statistical analysis.

5:3 DESCRIPTION OF THE CHARACTERISTICS OF THE STUDY SAMPLE:

This part includes a description of the defining and demographic characteristics of the study sample members: (job title, years of experience in audit). In order to describe the characteristics of the study sample, the frequencies and percentages of demographic variables for the study sample members were calculated as follows:

1. JOB TITLE.

Table (2): Distribution of the sample members according to the job title variable.

Variable	Class	Percentage	Frequency
job title	Comptroller	13.8	15
	External auditor	12.8	14
	Internal Control Manager	1.8	2
	Chief auditor	44.0	48
	Assistant auditor	11.0	12
	Head of the Department	16.6	18
	Total	%100	109

It is clear from Table (2) that the class (chief auditor) is the largest class, with a percentage of (44.0%) and that all sample members are specialized in the field of study and with in-depth knowledge , which helps the researcher to achieve the results of the study.

2. YEARS OF EXPERIENCE.

Table (3): Distribution of the sample members according to the years of experience variable.

Variable	Class	Percentage	Frequency
Years of experience	Less than 5 years	13.8	15
	From 5 - less than 10 years	29.4	32

	From 10 - under 15 years old	23.8	26
	15 years and over	33.0	36
	Total	%100	109

Table No. (3) indicates that the class of years of experience (15 years and over) constituted the largest class, which amounted to (33%), and that the class (from 5 - less than 10 years) constituted (29.4%), and that the class (from 10 - less than 15 years) accounted for (23.8%), and it is noted that a total of (86.2%) of the study population years of experience is from five years or more, and this indicates that the respondents have extensive experience in their field of work, which is reflected on their answers and increases the reliability of the results.

5:4 ANALYSIS OF THE STUDY QUESTIONS:

To identify the attitudes of the sample members about the study variables model based on the data collected on the application of financial performance standards to the internal auditor's performance, arithmetic means, standard deviations, rank, application level, and relative importance for each item were used, and the results were as follows:

5:4:1 ANALYSIS OF FINANCIAL PERFORMANCE STANDARD QUESTIONS.

1.STANDARD OF RISK MANAGEMENT:

Table No. (4): Arithmetic averages, standard deviations, and the level of application of the risk management standard.

Item no.	Item	Level of application	rank	Relative significance	Standard deviation	Arithmetic mean
5	The internal auditor collects and evaluates evidence by which audit risk can be reduced	High	2	84.2%	.817	4.211
6	The internal auditor ensures that the information is communicated on time to the competent authorities	High	3	82.8%	.739	4.138
7	The internal auditor analyzes the assigned audit risks and identifies procedures that reduce those risks	High	1	84.4%	.737	4.220
8	The internal auditor evaluates the effectiveness of risk management processes by the entity being audited	High	6	81.3%	.761	4.064
9	The internal auditor evaluates the adequacy and effectiveness of controls, operations, and information systems	High	7	80.1%	.844	4.028
10	The internal auditor assesses the potential for intentional errors and fraud and how these risks are managed	High	5	82.6%	.829	4.128
11	The internal auditor shall not assume any administrative or executive responsibility while performing the actual risk management	High	3	82.7%	.822	4.138
	general scale	High		82.6%	.638	4.132

It is clear from Table (4) that the level of the general scale of the risk management standard is high, where the general mean was (4.132), with a relative weight (82.6%) and a standard deviation of (0.638), and the arithmetic means ranged between (4.028-4.220). The item “the internal auditor analyzes the assigned audit risks and determines the measures that reduce those risks” ranked first with an arithmetic mean (4.220), a relative weight (84.4%), a high level of application and a standard deviation (0.737), while the item “the internal auditor evaluates the adequacy and effectiveness of controls, operations, and information systems” was in the last rank with an arithmetic mean (4.028), a high level of application, a relative weight (80.1%) and a standard deviation (0.844).

From the above, the researcher believes that the application of the risk management standard in the Ministry of Finance is high; And the Ministry of Finance pays attention to the standard of risk management so that it renews the procedures that would reduce risks.

2. INSTITUTIONAL CONTROL STANDARD:

Table No. (5): Arithmetic averages, standard deviations, and the level of application of the institutional control standard.

item No	Item	level of application	Rank	Relative importance	Standard deviation	Arithmetic mean
25	Internal control activities are in line with the directives regarding ensuring the existence and declaration of values and objectives.	High	3	81.8%	0.701	4.092
26	The internal control activities are in line with the directives related to monitoring the achievement of objectives .	High	5	81.3%	0.628	4.064
27	Internal control activities are in line with guidance related to accountability assurance .	High	4	81.7%	0.640	4.083
28	Internal control activities are in line with the guidelines to ensure that values are maintained.	High	2	82.6%	0.610	4.128
29	The internal control activities are in line with the directives related to ensure the implementation legal requirements .	High	1	83.9%	0.616	4.193
General scale		High		82.2%	0.538	4.112

We note from Table (5) that the level of the general scale of the institutional control standard is high, with a general mean (4.112), with a high application level with a relative weight of 82.2%, and a standard deviation (0.538). The item “internal control activities are in line with the directives related to ensuring the implementation of legal requirements” came in the first place with an arithmetic mean (4.193), a high level of application with a relative weight (83.9%) and a standard deviation (0.616), while the item “internal control activities are in line with directives related to ensuring the monitoring of the achievement of goals” ranked last with a mean (4.064), a high level of application, a relative weight (81.3%) and a standard deviation (0.628).

This is an indicator of the sample members’ conviction of the importance of applying the institutional control standard as a mechanism for the internal audit’s contribution to the processes of directing the governance of the department or government unit in order to improve these processes.

3.REPORTING STANDARD:

Table No. (6): Arithmetic averages, standard deviations, and level of application of the reporting standard.

item No	Item	level of application	Rank	Relative importance	Standard deviation	Arithmetic mean
40	The control unit provides regularly reports to the senior management	High	1	86.8%	0.723	4.339
41	The control unit report includes an explanation of the audit activity and the achievements of the approved plan	High	2	85.3%	0.648	4.266
42	The reports include the objectives, scope and conclusions of the audit tasks	High	8	83.9%	0.700	4.193
43	The final report contains an opinion or a written report of the auditor and it must be, clear and concise	High	7	84.0%	0.791	4.202
44	The quarterly report aims to verify the effectiveness and efficiency of the financial operations followed	High	4	84.2%	0.654	4.211
45	The quarterly report aims to ensure the correctness and accuracy of the entries and financial statements	High	4	84.2%	0.625	4.211
46	The quarterly report aims to ascertain the compliance with the legislation in force	High	4	84.2%	0.625	4.211
47	The quarterly report aims to ascertain the compliance with the approved fiscal policies of the department and the level of achievement of its objectives	High	3	84.6%	0.618	4.229
General scale		High		84.7%	0.541	4.233

We note from Table (6) that the level of the general scale of the reporting standard is high, where the general mean is (4.233), with a high application level, with a relative weight of 84.7%, and a standard deviation of (0.541). The item “the control unit submits its reports regularly to senior management” ranked first, with a mean (4.339), a high level of application, a relative weight (86.8%) and a standard deviation (0.723), while the item “the reports include the objectives, scope and conclusions of the audit tasks” ranked last. With an arithmetic mean (4.193), a high level of application, a relative weight (83.9%) and a standard deviation (0.700).

From the above, this indicated that the internal auditor submitted his reports regularly and whenever needed to the competent minister, the chairman of the board of directors or the chairman of the Board of Commissioners, as the case may be, which improves the internal auditor's performance and with positive reflection.

4. THE DEPENDENT VARIABLE: THE INTERNAL AUDITOR'S PERFORMANCE:

Table No. (7): Arithmetic averages, standard deviations, and application level for the internal auditor’s performance.

item No	item	level of application	Rank	Relative importance	Standard deviation	Arithmetic mean
71	The internal auditor collects and evaluates evidence that reduces audit risk, and ensures that information about risks is obtained in due time	High	4	83.7%	0.683	4.183
72	The internal auditor develops a documented plan for each risk- based task to be able to obtain sufficient and appropriate evidence for the audit activity	High	8	82.0%	0.637	4.101
73	The internal auditor verifies all procedures aimed at preserving and providing assets	High	9	81.5%	0.663	4.073
74	The internal auditor collects sufficient and appropriate evidence relevant to the subject matter of the audit to provide a reasonable basis to support the findings	High	8	82.0%	0.652	4.101
75	The internal auditor documents the audit process in paperwork, whether the documentation is hard or electronic copy	High	1	85.0%	0.641	4.248
76	The internal auditor develops a documented audit program to be followed to achieve the objectives, provided that it includes the necessary audit procedures	High	5	83.1%	0.709	4.156
77	The internal auditor submits his report to the Chairman of the Audit Committee, in compliance with the provisions of corporate governance	High	6	82.8%	0.659	4.138
78	The internal auditor ensures that the operations have been carried out in accordance with the provisions of the laws and regulations governing them	High	2	84.4%	0.685	4.220
79	The internal auditor evaluates the controls and control procedures included in the approved internal control system	High	7	82.6%	0.668	4.128
80	The internal auditor ensures that the computerized systems approved by the department achieve the purpose for which they were designed, and that they maintain the security and integrity of information	High	3	84.0%	0.649	4.202
General scale		High		83.1%	0.505	4.155

As noted in Table (7) , the level of the general scale of the internal auditor's performance standard is high, with a general mean (4.155), a high level of application, a relative weight (83.1%), and a standard deviation (0.505). The item “the internal auditor documents the audit process in paperwork, whether the documentation is hard or electronic” came in the first place with an arithmetic mean (4.248), a high application level, a relative weight (85.0%) and a standard deviation (0.641), while the two items “the internal auditor develops a documented plan for each risk-based task to be able to obtain sufficient and appropriate evidence for the audit activity” and item “The internal auditor shall collect sufficient and appropriate evidence relevant to the subject matter of the audit to provide a reasonable basis to support the findings reached” was in the last rank with an arithmetic mean (4.101), a high level of application, a relative weight (82.0%), a standard deviation (0.637) and (0.652), respectively. From the above, we note that the Internal Control Unit undertakes the internal audit and control work in the government department, so that the Internal Control Unit documents the work of the internal auditor in working papers and ensures that the operations are carried out in accordance with the provisions of the laws and legislation governing them, and in order to maintain the integrity and security of information, the internal auditor in the public financial management sector verifies the approved computerized systems in force.

5:4 STUDY MODEL FIT TEST:

To test the suitability of the study data for linear regression analysis and parametric tests, multiple linear correlation ,as follows:

5:4:1 MULTICOLLINEARITY TEST:

This phenomenon indicates that there is a near-perfect linear correlation between two or more variables, which inflates the value of the coefficient of determination R^2 and makes it greater than its actual value. For this reason, the Pearson correlation coefficient and the value of the coefficient of variation inflation for each variable were calculated according to the hypothesis being tested, and the results were As follows (Gujarati, 2004, pp:151)

Table (8): Correlation matrix for independent variables.

No	Variable	1	2	3	4	5	6	7
1	Risk Management	1.00						
4	Institutional control	0.571**	0.651**	0.611**	1.00			
7	Reports	0.434**	0.485**	0.548**	0.616**	0.584**	0.513*	1.00

****Significance at ($\alpha \leq 0.05$) level.**

The above table No. (8) shows that the highest correlation between the independent variables is (0.735) between (the institutional control standard), and that all the values of the correlation coefficient between the other independent variables were less than (0.80).This may indicate The absence of the phenomenon of multiple linear correlation among the independent variables, as the values of the correlation coefficient of more than (0.80), are an indicator that the sample has a problem of high multiple linear correlation for the rest of the variables (Guajarati, 2004,359).

To confirm that the sample is free from the problem of multiple correlation, the Variance Inflation Factor (VIF) was calculated at the dimensions of the independent variable to make sure that there is no linear multiple correlation among all the independent variables, and the results were as follows:

Table (9): Results of the multiple correlation test among independent variables.

Variables	Tolerance	VIF
Risk management standard	0.467	2.142
Institutional Control Standard	0.303	3.305
Reporting Standard	0.475	2.105

Table (9) showed that the values of the variance inflation factor were all greater than 1 and less than 10, which confirmed that there was no multi-linear correlation problem among all the independent study variables (Gujarati, 2004, 253).

5:5 HYPOTHESES TEST OF THE STUDY:

The first main hypothesis.

H01: There was no impact of the application of financial performance standards (risk management standard, institutional control standard, and reporting standard) collectively on the internal auditor's performance in the public financial management sector in Jordan.

To test the hypotheses derived from the first main hypothesis, simple linear regression analysis was applied, and the results were as follows:

H01-1 There was no statistically significant effect of application the risk management standard on the internal auditor's performance in the public fiscal management sector in Jordan.

Table (10): Results of testing the impact of (risk management standard) on the internal auditor's performance.

Depended variable	Model Summary			ANOVA		Coefficient				
	R Correlation coefficient	r2 Determination coefficient	Adjusted R Square	calculate d F	Sig F*	statement	B	Standard deviation	calculate d T	Sig t*
internal auditor's the performance	0.388	0.151	0.143	18.974	0.000	risk management standard	0.307	0.071	4.356	0.000

*The effect is statistically significant at the level ($\alpha \leq 0.05$).

The results of Table (10) indicated that the value of the correlation coefficient is ($r = 0.388$), which means that there was a positive relationship between (risk management standard) and (internal auditor's the performance). It appeared that the value of the coefficient of determination is ($r^2 = 0.151$), which means that the dimension of (risk management standard) has accounted for (15.1%) of the variance in (internal auditor's the performance), provided that other factors remain constant. It was also shown that the (F) value reached (18.974) at the confidence level (Sig = 0.000), and this confirms the significance of the regression at the level of ($\alpha \leq 0.05$).

It also appears from the coefficients table that the value of (B = 0.307) and (t = 4.356) at the confidence level (Sig = 0.000), and this confirms the significance of the coefficient at the level ($\alpha \leq 0.05$). Based on the above, we reject the first sub-null hypothesis and accept the alternative sub-hypothesis, which states

"There is a statistically significant effect of applying the risk management standard on the performance of the internal auditor in the public fiscal management sector in Jordan"

The researcher believes that the positive relationship between the risk management standard and the internal auditor's performance confirms the significant impact and the the institutions' keenness to address risks and reduce their effects before they occur. The internal auditor analyzes the assigned audit risks and identifies the procedures that mitigate those risks, then the information is communicated in due time to the competent authority, which increases the confidence of the administration and the fiscal decision-makers.

H01-2 Second sub-hypothesis: There is no statistically significant effect of applying the institutional control standard on the internal auditor's performance in the public financial management sector in Jordan

Table (11): Results of the impact test (institutional control standard) on the performance of the internal auditor.

Depended variable	Model Summary			ANOVA		Coefficient				
	R Correlation coefficient	r2 Determination coefficient	Adjusted R Square	Calculated F	Sig F* Level of significance	Statement	B	Standard deviation	calculated T	Sig t* Level of significance
Internal auditor's the performance	0.544	0.296	0.289	44.946	0.000	Institutional Control Standard	0.511	0.076	6.704	0.000

The effect is statistically significant at the level ($\alpha \leq 0.05$).

The results of Table (11) indicated that the value of ($r = 0.544$), which means that there was a positive relationship between (the institutional control standard) and (the internal auditor's performance). It appeared that the value of the coefficient of determination was ($r^2 = 0.296$), and this means that (the institutional control standard) had accounted for (29.6%) of the variance in (the performance of the internal auditor), given the other factors are constant. It was also shown that the value of (F) reached (44.946) at the confidence level (Sig = 0.000), and this confirms the significance of the regression at the level of ($\alpha \leq 0.05$).

It also appeared as to the coefficients table that the value of (B = 0.511) and the value of (t = 6.704) at the level of confidence (Sig = 0.000), and this confirms the significance of the coefficient at the level ($\alpha \leq 0.05$).

Based on the above, we reject the fourth sub-null hypothesis and accept the alternative sub-hypothesis, which states.

"There was a statistically significant effect of applying the institutional control standard on the internal auditor's performance in the public fiscal management sector in Jordan"

The researcher believes that the application of the institutional control standard to improve operations in the organization, preserve values and ensure compliance with regulations, laws and legislation has a positive impact on the internal auditor's performance.

H01-3 The third sub-hypothesis: There was no statistically significant effect of applying the reporting standard on the internal auditor's performance in the public fiscal management sector in Jordan.

Table (12): Results of testing the impact of (the reporting standard) on the internal auditor's performance.

Depended variable	Model Summary			ANOVA		Coeffecient				
	R Correlation coefficient	r2 Determination coefficient	Adjusted R Square	Calculated F	Sig F* Level of significance	Statement	B	Standard deviation	Calculated T	Sig t* Level of significance
internal auditor's the performance	0.619	0.383	0.378	66.496	0.000	Reporting Standard	0.578	0.071	8.154	0.000

*The effect is statistically significant at the level ($\alpha \leq 0.05$).

The results of Table (12) indicated that the value of ($r = 0.619$), which means that there is a positive relationship between (the reporting standard) and (the internal auditor's performance). It appeared that the value of the coefficient of determination is ($r^2 = 0.383$), which means that the (reporting standard) accounted for (38.3%) of the variance in (the internal auditor's performance), provided that the other factors were constant. It also showed that the value of (F) was (66.496) at the level of confidence (Sig = 0.000), and this confirms the significance of the regression at the level of ($\alpha \leq 0.05$). It also appeared from the coefficients table that the value of (B = 0.578) and the value of (t = 8.154) at the level of confidence (Sig = 0.000), and this confirms the significance of the coefficient at the level of ($\alpha \leq 0.05$). Based on the above, we reject the seventh sub-null hypothesis and accept the alternative sub-hypothesis, which states.

"There was a statistically significant effect of application the reporting standard on the internal auditor's performance in the public fiscal management sector in Jordan"

The researcher believes that the reporting standard has a significant impact on the internal auditor's performance, as the reports are one of the outputs of the audit process and reflect the result of the work of the auditor. Therefore, the internal auditors regularly submit their reports to senior management with reports including an explanation of the internal audit activity and its achievements from the approved annual plan. To test the first main hypothesis, multiple linear regression analysis was used, and the results were as follows:

Table (13): Results of testing the impact of the application of the fiscal performance standards collectively on the internal auditor's performance.

Dependent variable	Model Summary			ANOVA		Coeffecient				
	R correlation coefficient	R ² The coefficient of determination	Adjusted R Square	calculated F	Sig F	Statement	B	Standard error	T	Sig t
internal auditor's performance	0.768	0.589	0.542	12.641	0.000	Risk management standard	-0.115	0.075	-1.522	0.131
						Institutional Control Standard	-0.038	0.111	-0.342	0.733
						Reporting Standard	0.201	0.088	2.283	0.025
						Constant regression	0.048	0.274	0.419	0.889

The effect is statistically significant at the level ($\alpha \leq 0.05$).

The results of Table (13) indicate that the correlation coefficient (R = 0.768), which indicates a positive relationship between the independent variables and the dependent variable, and the impact of the independent variables (standards of financial performance) on the dependent variable (the internal auditor's performance) is a statistically

significant effect, as The calculated F-value was (12.641), with a significance level (Sig = 0.000) less than 0.05. On the other hand, the (financial performance standards) accounts for (58.9%) of the variance in the performance of the internal auditor, as it appeared that the value of the coefficient of determination ($R^2 = 0.589$).

As for the transactions table, the results showed the following:

1. The value of B in the (risk management) standard, which amounted to (-0.115), did not have a significant effect, where the value of t was (-1.522), with a significance level (Sig = 0.131).
2. The value of B at the (institutional control) standard , which amounted to (-0.038), showed the absence of a significant effect, as its t-value was (-0.342), with a significance level (Sig = 0.733).
3. The value of B at the (reporting) standard, which amounted to (0.201), showed the existence of the significance effect, where its t-value was (2.283), with a significance level (Sig = 0.025).

Based on the above, the null hypothesis is rejected in favour of the alternative hypothesis that says

"There is an impact of the application of financial performance standards (the risk management standard, the institutional control standard, and the reporting standard) collectively on the performance of the internal auditor in the public financial management sector in Jordan"

The researcher believes that this is an indication that the adoption of financial performance standards will enable the organization to better improve the internal auditor's performance. Here emerges the role of financial performance standards in directing internal auditor's performance in the public financial management sector towards the needs and desires of the administration in improving the quality of the work of the internal auditor. This is reflected positively on internal control, and at the same time increases the management's ability to control operations to direct them towards the strategic goals of the institution, where effective control of state revenues and expenditures in accordance with laws, regulations and procedures. The effective control provided identification of actual revenues and expenditures compared to the estimated revenues and expenditures of government administrative units; Thus, identification of the deviations between the estimated and the actual. As a result, ensuring that the financial and administrative performance of the government surely achieves the public interest and is subject to public accountability and this gives internal audit importance and added value in the financial and administrative performance of the government.

IV. Recommendations:

In light of the above, the study recommends the following:

1. The necessity of shedding light on financial performance standards and raising awareness of their importance and benefits through the adoption of training programs for internal auditors regarding financial performance standards and methods of their application.
2. The necessity to increase the commitment of comptroller, internal control managers, external auditors and heads of departments in the Ministry of Finance and its affiliated management units to follow financial control standards in a way that limits mismanagement and poor performance in the public sector.

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