



The Effectiveness of Internal Control According to International Auditing Standards and Its Role in Achieving Sustainable Development (Field Study on Jordanian Government Institutions)

Faris Abdulzahra Abdulhussin Alkhalidy¹, Bader Mohammed Alwan² & Balassem Mohammed Ibraheem Alzbady³

¹Iraq-Imam Al-Kadhum University College, Baghdad, Iraq.

^{2,3}Iraq-Al-safwa University College, Karbala, Iraq.

Corresponding: Faris Abdulzahra Abdulhussin Alkhalidy, **Email:** faris.abdalzahra@iku.edu.iq

Received: 19th January 2025 **Accepted:** 20th March 2025 **Published:** 5th April 2025

ABSTRACT

This study aims to propose the preparation of an internal control system for government institutions according to international standards and to show the possibility of applying the internal control system according to international standards in government institutions. The number of the sample to which the questionnaire was distributed was (30 individuals) of employees and managers in government institutions and sectors. The general indicator issued by the United Nations contains seventeen indicators that measure sustainable development, and the report on the effective internal control system should include related activities. With sustainable development, which necessarily affects it, and the effective internal control system represents the internal activity in government institutions that is concerned with monitoring indicators related to sustainable development. The researcher also recommends that government institutions should be interested in sustainable development as they are the bodies responsible for the mechanisms for achieving it, and this imposes on government institutions to maintain this degree and work to improve it.

Keywords: Internal control system, internal control standards, sustainable development, sustainable development index

INTRODUCTION

Government institutions play an important role in societies, as in addition to providing services to individuals, they supervise private institutions, whether commercial, industrial or even service. From this standpoint and from the great importance of these institutions, the importance of internal control in these institutions stems according to the approved standards, as it plays a supervisory role over them. The need for internal control stems from the concept of supervising the work of others, and since work and preserving assets are carried out for the benefit of the government by individuals, it is necessary to supervise these individuals. Control preserves assets and records all procedures in order to preserve public resources.

After conducting the field study, the researcher reached proof of the hypothesis of the study in addition to a number of results, the most important of which is that an effective internal control system prepared according to international auditing standards in government institutions and sectors contributes to achieving sustainable development. The internal control system is the supervisory system for financial discipline and public spending. To apply it optimally, technical skills and broad cultural changes must be provided. Sustainable development differs in its general concept in developed countries from that in developing countries, as in the former it means reducing the level of consumption of resources and rationalizing their use, while in the latter it means reducing the level of poverty, as these countries suffer from a high level of poverty.

Internal control in government institutions is defined as a set of control systems that are concerned with supervising the financial and non-financial procedures that the administration sets to direct the activity of government agencies in an easy and effective manner and to ensure that these agencies adhere to the accounting standards that have been agreed upon, such as preserving assets, and ensuring complete and accurate records as much as possible in order to preserve the state's assets and funds. It can be said that the internal control system suffers from many gaps and gaps, and in general these gaps represent the negative effects that threaten these institutions. Therefore, internal control systems must be tested and all directives related to improving these systems must be issued. This improvement should be According to international standards, sustainable development is considered the interaction of a number of elements that aim to preserve public resources. These elements are represented by human, economic and natural resources. All of these resources are controlled by the state, which

requires their exploitation and preservation in a way that ensures the provision of services to society.

STUDY PROBLEM

Sustainable development is considered an interaction of economic elements and human and natural resources of different countries (Yang, & Solangi, 2024). Therefore, it requires attention to them and the pursuit of preserving them in a way that achieves sustainability and prevents waste and depletion through irrational use. Government institutions play this role if they represent an element of supervision over these resources based on their role in preserving the resources of societies and providing services to them (Abbott, & Snidal, 2021). They do this through their various financial and non-financial activities. These activities are carried out in an optimal, transparent and more credible manner. This is done through an effective internal control system prepared in accordance with international standards for internal control. Based on the above, the problem can be formulated in a main question represented in.

How does the effectiveness of internal control according to international auditing standards affect the achievement of sustainable development?

A number of sub-questions emerge from the main question, namely:

1. How can the internal control system for government institutions be prepared according to international standards?
2. How important is the application of the internal control system according to international standards in government institutions?
3. How do government institutions affect the achievement of sustainable development?
4. Can the application of the internal control system according to international standards in government institutions achieve sustainable development?

The importance of the study

The importance of this study stems from its treatment of two variables that affect the welfare of society, as government institutions, regardless of their activities, seek to achieve stability and development for societies, and these institutions need internal control systems, and the second variable is a reflection of society's resources. Accordingly, the importance of the study comes as follows:

Scientific importance: This study, as previously mentioned, has linked two variables, namely the internal control system in government institutions prepared according to international standards and sustainable development. It thus provides a theoretical scientific framework for how the two variables are linked, and the results and recommendations of this study serve as guidelines for this link and clarification points.

Practical importance: Clarifying the importance of how the two variables can be linked to be applied to the practical reality of government institutions and professional community organizations, which can be considered part of the entities that care about the welfare and stability of societies, in addition to being part of the components of sustainable development.

Study objectives:

The study seeks to achieve a number of objectives, which are as follows:

1. Proposing the preparation of an internal control system for government institutions according to international standards.
2. Stating the possibility of applying the internal control system according to international standards in government institutions.
3. Clarifying the role of government institutions in achieving sustainable development.
4. Clarifying how the application of the internal control system according to international standards in government institutions can achieve sustainable development.

Reason for choosing the topic: The main reason behind choosing the topic is to shed light on the internal control system that should be prepared according to international standards, which represents the role of supervision over government institutions, in addition to the fact that sustainable development and its activities are among the most important topics that receive attention in the modern era due to the many problems that have emerged and have become a threat to societies.

LITERATURE REVIEW AND STUDY HYPOTHESES

Through the study, a main hypothesis is tested, which is:

There are statistically significant differences at the significance level ($0.05 \leq 0$) between the responses of the study sample members between the effectiveness of the internal control system

prepared according to international auditing standards in government institutions and its impact on achieving sustainable development

Previous Studies

To serve the objectives of the study, previous studies were classified into two axes: the first axis is concerned with previous studies that deal with the control system in government institutions, and the second axis is previous studies that deal with sustainable development

The first axis: Previous studies in the internal control system according to international auditing standards: Study (Ta'imah, 2022) the importance of assessing risks for the internal control system and its effectiveness: an applied study in the General Tax Authority according to the guidance manual, 2022 AD): This study aimed to identify the concept of internal control and the risk assessment component according to the guidance manual (INTOSAI) and the concept of the effectiveness of the internal control system and its conditions. The study reached a number of results, the most important of which was the importance of government action towards adopting any of the internal control models to apply them within the environment and needs of the public sector, especially the guidance manual, as it was designed to suit the nature of these units and present them with the goals of achieving the public benefit of society. The study recommended the importance of issuing binding government legislation for units in the public sector that provides a complete system of internal control similar to the countries that preceded in this field, such as the Republic of Indonesia and the United States of America, and the need for the Authority's management to start In developing remedial procedures to implement an organized and continuous process to identify and evaluate the expected risks to achieve the objectives from internal and external sources, including all levels, the previous study addressed the internal control system and its effectiveness in Indonesia, while the current study addresses the role of the internal control system in achieving sustainable development in Jordan. Study (Aniza et al., 2021), the extent of the impact of internal control components on the quality of accounting information, 2021 AD): The study aimed to analyze the relationship between the components of the internal control structure on the one hand, and the quality of accounting information according to the qualitative characteristics of accounting information in the public sector on the other hand. The study concluded that international standards were relied upon, but they were not updated to be consistent with the radical changes that occurred in all sectors of the state, which leads to a defect in the outputs resulting from these systems.

The availability of accurate financial data and reports that contain accounting information is one of the main objectives of the internal control system. This study recommended working to increase the awareness of senior management of the importance of the internal control structure and its effective role in achieving the goals of the government unit by the bodies responsible for developing and evaluating internal control systems, professional and academic bodies, as well as emphasizing the role of senior management in supporting some practices that constitute a strong control environment. The previous study aimed to know the extent of the impact of the internal control system on the quality of accounting information and its ability to provide it in a qualitative manner in public institutions, which differs from the study the current study aims to identify the impact of internal control systems in achieving sustainable development goals in public institutions.

The study b filipiak (2007), the study aimed to present specific problems in the field of internal control work in local government units in Poland, and the most important results were giving appropriate importance to the treasury unit, and to internal control the task of confirming the implementation of policies and procedures, and the importance of continuous awareness of internal control for all employees, and the importance of developing the control methods used, as well as the necessity of providing the components of internal control work in government units to enable them to perform their role more effectively. This study agreed with the previous study by (Taima, 2022) in that it studies the general regulatory system and the problems that may surround it in Poland, while the current study deals with the extent of the effects of the internal control system in government institutions on sustainable development in Jordan.

The study: (Institute of Internal Auditors, Internal auditing role in risk management, 2011): This study aimed to clarify the role of internal auditing in activating risk management by analyzing the role to be performed and the means used to activate risk management. The study reached a number of results, the most important of which was that there is an important role for internal auditors in risk management, and the presence of a sound understanding of the concept of risk management in management helps the auditor in developing an audit plan that takes into account the audit approach based on business risks. The research reached a set of recommendations, the most important of which was developing the skills of internal auditors to enable them to provide advice and recommendations regarding the development of the risk management system in the economic unit. The previous study dealt with the extent of the impact of the internal control system in activating the role of risk management in public sector

institutions, while the current study measures the extent of the impact of internal control systems on achieving sustainable development.

The second axis: Previous studies in sustainable development: the study: (Key, Accounting Disclosure of Green Sukuk as a Tool for Achieving Sustainable Development, 2022): This study aimed to identify the role played by accounting disclosure of green sukuk in achieving sustainable development. The results showed a positive trend regarding the role played by accounting for green sukuk in achieving sustainable development, as accounting disclosure of green sukuk played a positive role in improving the bank's financing policy to support sustainable development and help it make the decision to continue financing to support environmental projects. It also achieves profitability for the bank and contributes to improving its performance. In addition, the study reached a proposed model that enables banks in general to make more effective decisions about issuing green sukuk with the aim of serving environmental protection and sustainable development. The previous study dealt with green sukuk, which are debt papers that comply with the provisions of Islamic Sharia to finance environmental projects in banks. As for the current study, it deals with the impact of internal control in influencing sustainable development in government institutions.

The study by Hartanto (2020), this study aimed to analyze the impact of debt service, development expenditures and social investment on environmental sustainability in ASEAN countries effectively. This study was large in size as the researcher collected information from ASEAN countries such as Brunei, Cambodia, Indonesia, Laos, Thailand and the Philippines for 30 years to ensure the reliability and accuracy of data and results. This study reached a number of results that indicated in general that all independent variables such as debt service, development expenditures and social investment have a significant impact on the environmental sustainability of ASEAN countries. This study was concerned with studying the processes related to debts for social services and the extent of their impact on achieving social development. As previously indicated, the study is large in size because it dealt with the comparison between a number of countries and over a long period of time that included (30) years. As for the current study, it deals with the impact of internal control in achieving sustainable development in government institutions and was limited to Jordan only and during one financial period. (One year).

The study: Al-Hajj (Sustainability Accounting Disclosure of Sustainable Development Accounting Reports and Its Impact on Product Performance Evaluation, 2017): This study

aimed to develop a theoretical framework for financial reporting on aspects of sustainable development, whether social, economic or environmental. The study reached a number of results, the most important of which is that accounting disclosure of sustainable development aspects contributes to meeting the needs of society without wasting its resources in the coming years, and that failure to show sustainable development aspects in the financial statements makes them lose their credibility. The study recommended the necessity of accounting disclosure of sustainable development aspects in establishments through a separate report from the financial reports in the final financial statements and developing performance standards in establishments periodically and continuously to evaluate their financial and accounting performance.

the study by Peter (2007) accounting for sustainable development, this study aimed to measure sustainable development, as it showed that there are three basic components to clarify the idea of sustainable development, namely economic growth, environmental protection, and social equality. The study reached a number of results, the most important of which is that the economic and social aspects have dimensions that must be discussed in the policy of accounting for sustainable development, and there is a main goal behind sustainable development, which is to extend the horizontal period available to decision-makers. The concept of sustainable development also represents an important way to reach the targeted policy in economic institutions, and one of the most important benefits of institutions disclosing information related to sustainable development is that this will lead to increased awareness of the role of contributing institutions towards achieving sustainable development. The study recommended the importance of the intervention of the state and specialized professional bodies by enacting laws and legislation that oblige institutions to disclose their role in achieving sustainable development, and conducting more research and studies. The current study addressed the impact of internal control in achieving sustainable development, while the previous study addressed the policies followed by governmental economic institutions in disclosing spending on achieving sustainable development and the role it plays Government institutions in their investigation of its three elements, and this disclosure is through reports specific to government institutions, which are considered part of the internal control system in government institutions, which is addressed by the current study.

The first axis: The internal control system according to international standards in government institutions: The government in many economies in the Middle East and North Africa region

is reforming its public administrations, yet the culture of legal and compliance-oriented auditing remains. Reform initiatives in many countries in the region have focused primarily on public financial management systems, with the aim of introducing performance-based budgeting and results-oriented monitoring. This reform priority has resulted in the development of internal control measures that have focused strongly on financial discipline and monitoring of public spending. Only limited efforts have been made to enhance administrative ownership of internal control processes and current internal audit tasks. In addition, their implementation has been slow, indicating the need for technical skills and broad cultural changes (OECD, 2019). The researcher believes that this means that internal control systems in the region, with a focus on the Middle East, suffer from a number of gaps, not in setting standards but in their application. Internal audit standards constitute the standards and rules that are relied upon in evaluating the operations and services of the internal audit department, and their purpose is to show how the professional performance of internal audit should be according to what It has been approved by the majority of practitioners and pioneers of the profession represented by the American institute of internal Auditors (IIA), as these standards are the most common and applied in the world, as they represent integrated guidelines that help ensure the effective performance of internal audit activities (Ali, 2015).

The researcher believes, as previously indicated, that government institutions work in the services of different communities to achieve a degree of stability and fairness in the distribution of resources and achieve sustainable development in various fields of human resources, the environment and industrial resources. In this formulation, these institutions do not only deal within the borders of the state, but also deal with international institutions (whether in the field of cooperation or obtaining funding) and provide services to individuals from other countries (whether they are investors, workers or otherwise). Given the difference in legislation, provisions and principles between different countries, there had to be a general standard applied to prepare reports and financial statements and there had to be supervisory rules governing the various operations and activities within these institutions. This can only be achieved through an internal control system prepared in accordance with international standards so that the general rule is fixed for all those dealing with government institutions. Based on the above, the internal control system can be defined. According to the international standards on quality control, auditing, review and services, it is a process designed, implemented and maintained by those responsible for governance, management and other employees to provide reasonable assurance about the achievement of the entity's objectives in terms of the reliability of financial

reporting, the effectiveness and efficiency of operations and compliance with applicable laws and regulations (International Federation of Accountants, 2018). It is also known as one of the necessary processes, as it is a set of procedures that permeate the entity's activities and are affected by the entity's management and employees. Control consists of policies, facilities, procedures, operations and tasks that help ensure the implementation of administrative instructions and the development of the entity subject to control to respond appropriately. For any risks related to cases of non-compliance, internal control is designed to address risks and provide reasonable assurances, by seeking to achieve the entity's mission, working to both fulfill accountability obligations and adhere to applicable laws and regulations and protect resources from loss, misuse and damage and implement organized, ethical, efficient and effective operations (Guide to the Application of International Standards of Supreme Audit Institutions, 2022). It should be noted that there is a general standard according to which the system operates or seeks to apply, which is the standard of review or auditing and the procedures entrusted with applying this standard. (Al-Matrana, 2006) has indicated that:

In addition, it was mentioned in the Oxford Dictionary that the standard is the pattern or measure by which the required qualities of anything can be examined and the required level for some of these qualities. The standards are related to the nature of the application and its objectives, as they aim to achieve the level of quality required by the auditor while performing the tasks required of him. As for the procedures, they are the steps that the auditor takes during the auditing process. Despite the difference in meaning, they are related. In order to carry out the procedures necessary for the auditor's work, these procedures must be appropriate to the established standards in order for the auditing process to be carried out efficiently and effectively. The researcher believes that the internal control system is the system based on standards that represents the activity of supervising the implementation of activities according to the policies and procedures planned by the various departments and institutions and determining the extent of this commitment and the extent of deviation from it, compared to the previously determined scale or standard.

Audit or internal audit standard:

There is a set of standards to regulate the audit process or the internal audit and audit system, which the committee defined as a set of mandatory requirements based on principles, consisting of (The Institute of Internal Auditors Standards and Guidance):

1- Statements clarifying the basic requirements for the professional practice of internal auditing, and for evaluating the effectiveness of performance, which are requirements that must be applied internationally at the level of institutions and individuals alike.

2- Interpretations that clarify the terms and concepts contained in the standards (it is worth noting that these interpretations are more explanatory and comprehensive than the statements contained in the various standards).

The committee also indicated that the purpose of these standards is:

1- Directing adherence to the mandatory elements of the international professional framework for the practice of internal auditing.

2- Providing a reference framework for performing and enhancing a wide range of value-added internal auditing services.

3- Laying the foundations for evaluating the performance of internal auditing.

4- Promoting the improvement of the institution's operations and work.

Guidelines that auditors and auditors must adhere to (according to state standards):

1 - The standards apply to internal auditors individually and also to the internal audit activity, meaning that all internal auditors are responsible for adhering to the standards related to individual objectivity, skills, and due professional care, and to the standards related to performing their professional responsibilities. The heads and executives of auditing are also responsible for the full internal audit activity's adherence to the standards. If the internal auditors or the internal audit activity are unable to adhere to some parts of the standards due to a law or regulation, the other parts of the standards must be adhered to with appropriate disclosures (i.e. this guidance addresses internal control by the individuals who carry out the control and the party responsible for this activity represented by the executive directors, i.e. it addresses internal control as a complete department and is therefore more comprehensive in addition to specifying that in the event of risks or problems that prevent the application of the internal control system and its standard, a paragraph must be added in the internal control report called clarifications to indicate this, and this protects The auditors or reviewers and the executive auditor are not liable for any consequential liability resulting from non-compliance with the standard). 2- If the standards are used in conjunction with requirements issued by other official bodies, the internal audit can mention the use of these requirements in its reports. If the internal audit activity indicates compliance with the "standards" and there is a difference between the "standards" and other requirements, the internal auditors and the internal audit activity must comply with the "standards" and they can comply with other requirements if they are more restrictive (The Institute of Internal Auditors Standards and Guidance). This also

refers to the clarifications attached to the internal control report, which should indicate any other requirements that have been adhered to, and this commitment must not be in violation of the application of the requirements and procedures of the standard). The following figure shows the components of the international internal standards.

STUDY METHODOLOGY

The study used the following methods:

- 1- The deductive method: To determine the research axes and develop the hypothesis.
- 2- The historical method: To follow previous studies related to the research topic.
- 3- The descriptive method: Using the case study method to know the impact of an effective internal control system prepared according to international standards in achieving sustainable development.

Study Limits

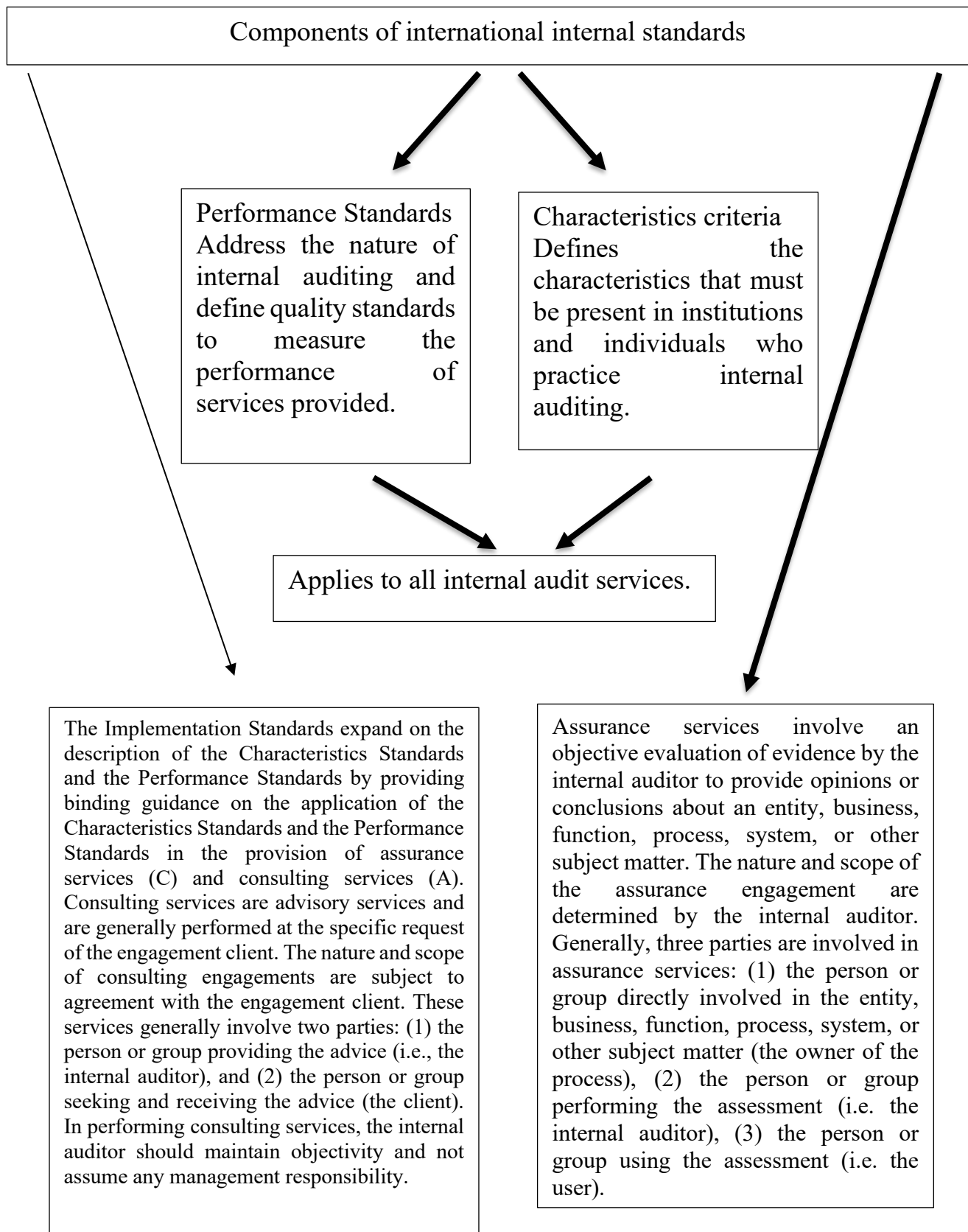
- 1- Spatial boundaries: Jordanian government institutions.
- 2- Temporal boundaries: 2024 AD.
- 3- Human boundaries: Employees working in Jordanian government institutions.

Study Tools:

- 1- Primary data: Through observation, personal interviews and questionnaires.
- 2- Secondary data: Through books, university theses, Arab and foreign periodicals, scientific papers from conferences and workshops, reports, records and official documents from relevant authorities.

Study Structure:

This study consists of an introduction that deals with the methodological framework of the study in addition to previous studies and three main axes: the first axis is the internal control system prepared according to international standards, the second axis is sustainable development, the third axis is the field study, and finally the conclusion, which is represented in the results and recommendations of the study. Figure 1 shows the Components of international internal standards.



Prepared by the researcher International Standards for the Professional Practice of Internal Auditing (Standards). Objectives of internal control in government institutions:

Internal control systems in government institutions seek to achieve a number of objectives that can be summarized as follows (Saudi General Auditing Bureau, 2010):

- 1- Implementing the planned objectives of government units efficiently and effectively and in an organized, ethical and economic manner by achieving the planned operational performance rates while raising the actual operational performance rates represented by reducing all sources of waste in the financial and economic resources of the entity (the researcher believes that the reference to rates is an implicit expression of the standards. In addition, waste in financial and economic resources is one of the elements of sustainable development).
- 2- Protecting resources from loss and harm by imposing control mechanisms on the entity's resources, determining the required expenses and taking immediate action in any deviations in resources.
- 3- Providing accurate information to achieve the objectives of the accounting report to enable the entity to monitor the performance of its tasks, evaluate its financial and operational performance, prepare budgets and plans, and formulate the economic policy of the state (this objective refers to the report issued by the internal control system in the government institution).
- 4- Commitment to the systems in force according to the basic system of the entity, the policies and administrative decisions regulating the work, and the governmental instructions issued by governmental entities concerned with supervising the entity

The second axis: Sustainable development: Sustainable development was defined for developed countries as reducing energy and resource consumption, while for developing countries it means employing resources to raise the standard of living for the poor to reduce the phenomenon of poverty (Halhil and Suleiman, 2022 AD, 255 p.). The researcher believes that this definition classified the world at the level of countries into two sections according to the level of living income. Based on this classification, sustainable development was defined as developed countries have overcome the problem of poverty and are seeking environmentally friendly use in their consumption of resources. As for the other countries in the classification, they are still suffering not only from the problem of poverty, but also its exacerbation. Therefore, they seek to employ resources to eliminate and alleviate poverty in the first place. Abu Al-Nasr (2017), defined it as continuous, fair, balanced and integrated development that takes into account the environmental dimension in all its projects, and which does not reap the fruits for current generations at the expense of future generations. Sustainable development was also defined as the process through which the local community and its goals are determined

according to specific priorities that take into account the quality of life in all its areas in a way that achieves The needs of generations and does not expose future generations to danger (Al-Aql., 2021). Finally, it was defined as the development process that is managed in a way that ensures continuity and positive and creative change. Sustainable development also refers to comprehensive development that aims to improve the quality of life for contemporary generations and what guarantees the rights of future generations to meet their needs (Al-Tantawi., 2021). The researcher defines it as the interaction between human, environmental and economic resources in a way that achieves benefits for successive generations, ensuring a society that enjoys social justice, well-being and rationalization of this relationship in a way that achieves optimal continuity for it. Sustainable Development Goals:

Governments and various countries seek, through their interest in sustainable development, which has reached its peak in the modern era, especially in light of the pollution that has increased in severity and threatens various resources, to achieve a number of goals. These goals are known as the global goals, as they are a global call to action to end poverty, protect the planet, and ensure that all people and societies enjoy peace and prosperity by the year (2030 AD). They are as follows (UNESCO Index, 2019):

- 1- Eradicate poverty in all its forms.
- 2- Eradicate hunger, provide food security, and promote sustainable agriculture.
- 3- Ensure that society enjoys healthy lifestyles and well-being at all ages.
- 4- Ensure good, equitable, and comprehensive education for all and promote lifelong learning opportunities for all.
- 5- Achieve gender equality and empower all women and girls.
- 6- Ensure the provision and sustainable management of water and sanitation services for all.
- 7- Ensure affordable access to reliable and sustainable modern energy services for all.
- 8- Promote sustained and inclusive economic growth and provide decent work for all.
- 9- Build resilient infrastructure, promote inclusive and sustainable industrialization and encourage innovation.
- 10- Reduce inequality within countries.
- 11- Make cities and human settlements inclusive, safe and sustainable.
- 12- Ensure sustainable consumption and production patterns.
- 13- Take urgent action to address climate change and its impacts.
- 14- Conserve and use the oceans, seas and marine resources in a sustainable manner.

15- Protecting and restoring terrestrial ecosystems, promoting their use, managing targets, combating desertification and halting land degradation.

16- Encouraging the establishment of peaceful societies in which no one is marginalized in order to achieve sustainable development, providing access to justice for all and building effective and accountable institutions.

17- Strengthening the means of implementation and activating the global partnership, and these goals are the basis of the global indicator for sustainable development and can be represented in the following form:

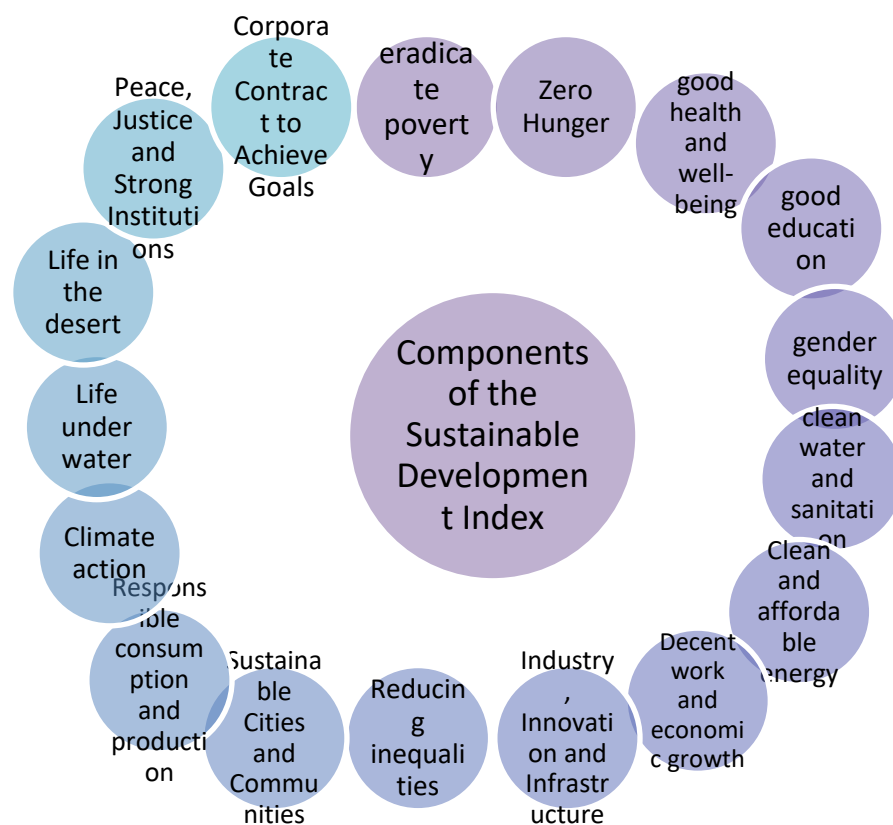


Figure 2: Components of sustainable development

Characteristics of sustainable development:

Sustainable development is characterized by a number of characteristics, which are as follows (Kamal, 2015).

1- It differs from development in general, as it is more interactive and complex, especially with regard to what is natural and what is social in development.

- 2- Sustainable development is based on meeting the requirements of the poorest segments of society and seeks to reduce the exacerbation of poverty in the world.
- 3- Sustainable development has a qualitative dimension related to the development of spiritual and cultural aspects and maintaining the civilizational specificity of societies.
- 4- The overlap of quantitative and qualitative dimensions such that its elements cannot be separated and its indicators measured.
- 5- Sustainable development has an international dimension related to the necessity of all rich countries intervening to develop poor countries.

It is worth noting that Jordan is at the top of the index for the year (2022 AD), as its percentage reached (67.4%) of the index percentage (10)

(Report on the Index and Monitoring Dashboards of Sustainable Development Goals in Arab Countries 2022 AD).

Sustainable development areas:

At the beginning of interest in sustainable development, its areas were divided into three areas or dimensions (environmental, economic and social, represented by human resources), but with the development in sustainable development during the current period and with the increasing interest in it during the current period and its role in the development of countries and governments in addition to technological developments and its entry into the fourth and fifth revolutions and that it has become an integral part of society and life, technology has been introduced within the areas of sustainable development, and thus the areas of sustainable development can be summarized as follows (Habib, 2014).

- 1- Economically: Sustainable development for developed countries means reducing energy and resource consumption, while for developing countries it means the optimal use of available resources in order to raise the standard of living and reduce poverty.
- 2- Socially: It means striving to achieve stability in demographic growth, and raising the level of health and educational services, especially in rural areas.
- 3- Environmentally: It means protecting natural resources and the optimal use of agricultural lands and water resources.
- 4- Technology: It means transferring society to the era of clean industries that use technologies that are not harmful to the environment. Researchers believe that sustainable development is derived from its three principles: "social justice, environmental protection, economic

efficiency." Here we find interest in linking economic and social aspects with environmental aspects.

Third axis: Field study:

A- Reliability:

To ensure the degree of reliability, the questionnaire questions were tested based on the reliability scale to ensure that the questions formulated to test the study hypothesis are correct and consistent with the study in addition to their stability, as the table below shows that the reliability of the statements that make up the study hypothesis variables is (0.91), which indicates that the hypothesis is compatible, good and valid for testing. The following table shows the reliability coefficient (Cronbach's alpha) for the sample members' answers to the hypothesis test statements. Table 1 shows the Reliability coefficient (Cronbach's alpha) for the sample members' answers to the hypothesis test statements.

Table 1: *Shows the Reliability coefficient (Cronbach's alpha)*

Variables	Number of phrases	Cronbach's alpha
Hypothesis 1	10	0.91

Descriptive analysis of study variables:

Descriptive analysis of hypothesis statements The standard deviation is calculated to measure the homogeneity of the answers and the arithmetic mean to know the direction of the opinions of the study sample (to verify the validity of the variable) as follows:

The Table 2 shows the arithmetic means and standard deviations of the study variables:

Table 2: *Shows the arithmetic means and standard deviations*

Variable name	Arithmetic mean	Standard deviation
Hypothesis	3.97	0.146

A: Data analysis:

Testing the study hypothesis:

The study hypotheses were tested by calculating the value of the Chi-square test to determine the significance of the differences between the respondents' answers to the hypothesis statements. Thus, to prove or disprove the hypothesis, the significance of the Chi-square is compared with the significance level of 5%. If the calculated value of the Chi-square is high

and the significance level is less than 5%, this indicates that there are no significant differences between the respondents' answers. Table 3 Testing the study hypothesis:

Table 3: *Testing the study hypothesis*

	The phrase	Chi-square	Standard deviation	Arithmetic mean	Degrees of freedom	P-value
1	The purpose, authority and responsibility of the internal control department are formally determined by the relevant authorities in government institutions with regard to sustainable development.	8.333^a	1.137	3.50	4	0.008
2	In the internal control report of institutions, there are paragraphs related to sustainable development.	9.200b	0.861	3.50	3	0.027
3	The reviewed indicators related to internal control include indicators specific to sustainable development.	10.333a	1.106	3.47	4	0.035
4	When setting indicators specific to sustainable development for review within the internal control system, the global and Arab indicators are taken into consideration.	11.067b	0.997	3.80	3	0.011
5	In the process of measuring the quality of the internal control system, the extent to which it achieves indicators specific to sustainable development in government institutions is measured.	7.867b	1.028	3.67	3	0.049
6	Internal control systems help develop sustainable development goals in government institutions that apply them.	15.067b	0.907	4.27	3	0.002
7	Government institutions and sectors seek to achieve sustainable development goals and improve their index.	15.333b	0.830	4	3	0.002

8	The internal control system in government institutions provides periodic reports on their contribution to sustainable development.	13.467b	1.074	4.13	3	0.004
10	The internal control system is based on setting procedures to achieve indicators and goals of sustainable development in government institutions and sectors.	10.000a	1.202	3.73	4	0.040
11	Internal control systems in government sectors and institutions are considered the government tool for monitoring progress in achieving sustainable development.	7.867b	1.279	3.87	4	0.002

The following is clear from the previous table:

The arithmetic means of the respondents' answers to the hypothesis statements were limited between (4.27) and (3.47), and all of these means range in the value of the hypothetical weight (I agree), which means that the respondents agree with what was stated in the study hypothesis statements.

As for the standard deviation of the respondents' answers to the hypothesis statements, it was limited between (1.279) and (0.830), and these values indicate the great homogeneity in the respondents' answers to the study hypothesis statements.

The arithmetic mean, deviation, degree of freedom, probability value of the statements, and the arithmetic mean of the correct hypothesis are closer to (4) and (5).

The calculated Chi-square value for the significance of the differences between the respondents' answers to what was stated in all the hypothesis statements was limited to (7.867b, 15.333b). Since this value is less than the 5% significance level, this indicates that there are no statistically significant differences between the respondents' answers and in favor of those who agree with the study hypothesis statements. From the above, the researcher concludes that the study hypothesis, which states that: (There are statistically significant differences at the significance level ($0.05 \leq 0$) between the responses of the study sample members between the effectiveness of the internal control system prepared according to international auditing standards in government institutions and its impact on achieving sustainable development) has been verified in all hypothesis statements and thus the hypothesis has been proven

RESULTS

After conducting the field study and proving the hypothesis, the researcher reached the following results:

- 1- The effective internal control system prepared in accordance with international auditing standards in government institutions and sectors contributes to achieving sustainable development.
- 2- The internal control system is the supervisory system for financial discipline and public spending. To apply it optimally, technical skills and broad cultural changes must be provided.
- 3- In order for the internal control system to achieve its assigned goals and be effective, it must be prepared in accordance with international standards that show how to perform professionally effective internal auditing.
- 4- In some cases, other requirements are adhered to in addition to the standards according to which the internal control system is prepared. In this case, additional clarifications should be provided to the effective internal control report that indicate these requirements and procedures if there is a conflict between them and the applied standard.
- 5- Sustainable development differs in its general concept in developed countries from that in developing countries, as in the former it means reducing the level of consumption of resources and rationalizing their use, while in the latter it means reducing the level of poverty, as these countries suffer from a high level of poverty.
- 6- With regard to sustainable development, it achieves justice and equality in benefiting from its various elements, which achieves well-being and stability for successive generations.
- 7- The general index issued by the United Nations contains seventeen indicators that measure sustainable development.
- 8- There is a difference between development and sustainable development in terms of complexity, complexity, serving more than one generation, the interaction of its three components, and the intervention of countries with high economies to help developing countries.
- 9- Government institutions and sectors must be interested in the effects of their activities on sustainable development and measure this effect periodically using the indicators specified by the United Nations.
- 10- The report should include an effective internal control system on activities related to sustainable development that necessarily affect it.

11- Government institutions in different countries represent the direct supervisory body for achieving sustainable development, and an effective internal control system represents the internal activity in government institutions concerned with monitoring indicators related to sustainable development.

CONCLUSION RECOMMENDATIONS

Through conducting the previous study, the researcher recommends the following:

- 1- Add a special paragraph in the internal control system reports regarding the extent of government institutions' contribution to achieving sustainable development.
- 2- Government institutions should be concerned with sustainable development as the bodies responsible for its achievement mechanisms.
- 3- Jordan is considered at the forefront of Arab countries in the sustainable development index for Arab countries, and this requires government institutions to maintain this degree and work to improve it.

REFERENCES

- Abbott, K. W., & Snidal, D. (2021). The governance triangle: Regulatory standards institutions and the shadow of the state. In *The spectrum of international institutions* (pp. 52-91). Routledge.
- Abu Al-Nasr, M.M. (2017). Sustainable development, its concept, dimensions, indicators, Arab group for training and publishing.
- Al-Hajj, W. O. A. (2017). Sustainability accounting disclosure of sustainable development accounting reports and its impact on evaluating product performance. *Journal of Graduate Studies, Faculty of Commerce, University of Nilein, Issue, 29*(45-65), 2017.
- Ali, Abdel-Wahab Nasr, Shehata, Shehata Al-Sayed, Professional Auditing and Assurance Standards, Dar Al-Ta'lim Al-Jami'i, Alexandria, Egypt, 2013.
- Ali, M.A. (2015). Accounting disclosure of green sukuk as a tool for achieving sustainable development, sabha university. *Journal of Research and Applied Sciences, 21*(1).
- Al-Tantawi, R. A. H. (2021). General education curricula and sustainable development requirements. *Journal of the Faculty of Education, Port Said University, 23*(2021), 1-19.
- Filipiak, B. (20077). Internal control in local government units in poland, public (16).
- Habib, A.W. (2014). Sustainable development: a picture of the inevitable link between the environment and economic and social transformations. *Journal of Social Studies and Research, University of El Oued, Algeria, Issue (7)*.
- Hartanto, D. (2020). Is pattern of government spending related with environmental sustainability in ASEAN countries? Role of debt servicing, development expenditure and social investment. *Journal of Security and Sustainability Issues, 10*, 139-150.
- Kamal, D. (2015). Fundamentals of sustainable development, Dar Al-Khaldouniya, Alexandria, 2015.
- Khanjar, M.A.Z. (2021). The extent of the impact of internal control components on the quality of information.
- Ta'ima, G.(2022). The importance of risk assessment for the internal control system and its effectiveness: An Applied Study in the General Tax Authority According to the Guidance Manual. *Iraqi Journal of Economic Sciences, 1*(72).
- UNESCO. (2019). United Nations, UNESCO, UNESCO bulletins for sustainable development, sustainable development indicators, 2019.
- Yang, Z., & Solangi, Y. A. (2024). Analyzing the relationship between natural resource management, environmental protection, and agricultural economics for sustainable development in China. *Journal of Cleaner Production, 450*, 141862.