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# The role of knowledge processes in enhancing the capacity of internal auditors

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## Abstract

The aim of the study was to identify the role of knowledge processes (knowledge diagnosis, knowledge generation, knowledge storage, knowledge implementation, knowledge assessment) in Iraqi public universities and their relation to internal auditors' abilities. The sample consisted of (50) internal auditors, the researchers used the analytical descriptive approach in data analysis and testing of hypotheses. As a result, Iraqi government universities use knowledge processes at an average level of assessment. In conclusion, there is a strong positive relationship between knowledge processes and internal auditor capabilities.

**Keyword:** Knowledge Processes, Internal Auditors, Universities.

# El papel de los procesos de conocimiento en la mejora de la capacidad de los auditores internos

## Resumen

El objetivo del estudio fue identificar el papel de los procesos de conocimiento (diagnóstico de conocimiento, generación de conocimiento, almacenamiento de conocimiento, implementación de conocimiento, evaluación de conocimiento) en las universidades públicas iraquíes y su relación con las capacidades de los auditores internos. La muestra consistió en (50) auditores internos, los investigadores usaron el enfoque analítico descriptivo en el análisis de datos y la prueba de hipótesis. Como resultado, las universidades del gobierno iraquí utilizan los procesos de conocimiento en un nivel promedio de evaluación. En conclusión, existe una fuerte relación positiva entre los procesos de conocimiento y las capacidades del auditor interno.

**Palabra clave:** Procesos de conocimiento, auditores internos, universidades.

## 1. INTRODUCTION

The knowledge processes are contemporary administrative concepts that have been grown in the literature related to them in quantity and quantity. In recent years there has been a growing interest on the part of organizations towards the adoption of the concept of knowledge. Knowledge processes are becoming increasingly important in light of the great need of universities for the competence and knowledge of human cadres. Intellectual capital, and this importance increases in light of the increasing importance of cognitive objectives that focus knowledge processes on achieving them, leading to the

promotion of levels, efficiency and effectiveness in universities. It should be noted that internal auditing is concerned with improving the opportunities of universities to achieve their objectives, identifying opportunities for improvement and development in operational processes and financial risk management, and helping universities manage their objectives through a clear, clear and rigorous approach to evaluating and improving the effectiveness of control and control. Based on knowledge and knowledge processes that help to carry out the activities of the Internal Audit Department and carry out the tasks and functions entrusted to them effectively by the internal auditors in the universities. It can be said that the internal auditors have a great responsibility to detect any irregularities in the application of financial or administrative systems and to provide any advice or recommendations to the management of universities in this field. In order to achieve the desired benefit of adopting the entrance of knowledge processes in universities, To focus on the effective use of this portal by employing it towards achieving the strategic objectives and operational objectives of the universities, enhancing the capabilities of their various cadres and their skills, and achieving the development, improvement and sustainability of these capabilities and skills.

## **2. METHODOLOGY**

### **2.1. The study's problem**

The research problem can be found through the following question:

Is there a role for knowledge operations in strengthening the capacity of internal auditors at Iraqi public universities?

From the main question, there are so many secondary questions, they are as follow:

- What is the use of knowledge processes in Iraqi public universities?
- What is the level of capacity of internal auditors in Iraqi public universities?
- What is the relationship between the knowledge processes and the capabilities of internal auditors in the Iraqi government universities?
- Are there statistical differences in the average responses of respondents to knowledge processes and internal auditors' abilities due to variables (gender, age, academic qualification, and experience in auditing, specialization)?

## **2.2. The study's importance**

The importance of this study stems from the fact that the internal auditors at the Iraqi government universities are the management tool in supervising the quality and quality of the

implementation of the financial works, by achieving the function of inspection and monitoring of these works. The results and results of the internal audit work are a feedback to the management on assessing the actual implementation of the performance of the universities. The study also comes from the fact that the internal auditors adopt and implement the known processes, as it helps them to carry out their activities effectively, enabling the universities to improve their performance and achieve their objectives. The study seeks to identify the academic qualifications and practical experience of internal auditors in Iraqi universities, so as to ensure the effectiveness of enhancing their abilities.

### **2.3. The study's objectives**

The present study aims mainly to achieve the following objectives:

- Identify the reality of the use of knowledge processes in Iraqi public universities.
  
- Identify the level of internal auditors' abilities in Iraqi public universities.
  
- The knowledge of a brief description of the relationship between the knowledge processes and the capabilities of the internal auditors in Iraqi public universities.

- Statement of differences in the responses of sample members on knowledge processes and internal auditors' abilities due to demographic variables (gender, age, academic qualification, experience in auditing, specialization).

#### **2.4. The hypotheses of the study**

- Primary Hypothesis H01: There is no significant relationship at the level of statistical significance  $\alpha \leq 0.05$  between knowledge processes (knowledge diagnosis, knowledge generation, knowledge storage, knowledge distribution, knowledge implementation, knowledge assessment) and internal auditor capabilities in Iraqi public universities.
- Major Hypothesis H02: There are no statistical differences at the level of significance  $\alpha \leq 0.05$  between the responses of the sample on knowledge processes and the abilities of the internal auditors due to the demographic variables (gender, age, experience in auditing, qualification, specialization).

#### **2.5. Methodology and method of study**

In order to achieve the objectives of the study and to test its hypotheses, the two researchers relied on the analytical descriptive method. The descriptive method The percentages and frequencies were

used to describe the demographic variables, the arithmetic mean and the standard deviation of the order and the role of the knowledge processes and the abilities of the internal auditors in Iraqi public universities. The extent of the relationship between the knowledge processes and the capabilities of the internal auditors in Iraqi public universities through the use of the statistical analysis program (SPSS) to analyze the data collected by the questionnaire by Field survey of the studied society.

## **2.6. Case study and sample**

The sample of the study consisted of (60) auditors from the internal auditors working in the Iraqi public universities. They were randomly selected from the study community. 60 questionnaires were distributed and 50 respondents were reviewed by 83.3% and the sample of the study was (50) checked. Table (1) shows the distribution of sample members according to the demographic variables (Anbar, 2016).

## **3. STUDY THEORETICAL FRAMEWORK**

### **3.1. The concept of knowledge processes**

The various concepts and definitions presented by researchers and thinkers to knowledge management, which is due to a range of different influences such as different disciplines and a different philosophy of researchers as well as the difference and diversity of experiences that they



dealt in their study of the concept. Alhunaiti (2013) defines knowledge processes as an organized process to attract, generate, store and apply knowledge; to develop performance and learning, to improve performance, and to make appropriate decisions. Wiig (2013) highlighted the methods and methods that contribute to the organization's access to organizational learning by creating more realistic mechanisms for dealing with knowledge in these organizations. Finally, it helps people find important information to use in the right place and time, and thus provide a strong knowledge management that helps increase the organization's performance and support. Knowledge management, which is one of the most important administrative systems in the Organization, deals directly with human capital and includes a set of processes and activities that help identify the knowledge that is important and required for the work of the Organization and aims to invest that knowledge in a more positive and effective way (Zack et al., 2013).

### **3.2. The importance of knowledge processes**

The importance of knowledge processes is highlighted as a great opportunity for organizations to reduce costs by focusing on their internal knowledge assets to generate new revenue, a systematic and integrative process aimed at coordinating the various activities, as well as enabling the Organization to strengthen its capacity to maintain organizational performance Based on experience and knowledge, and access to the best image (Zureiqat, 2011). As well as a systematic opportunity for organizations to reduce costs and raise their internal assets to generate new revenues. It is also a systematic process to coordinate the various activities

of the Organization towards achieving its objectives and to strengthen the Organization's ability to maintain organizational performance based on experience and knowledge. It also enables the Organization to identify the required knowledge, Implementing and Evaluating (Mahmoudzadeh & Taghipour, 2013).

### **3.3. Elements of knowledge processes**

The elements of knowledge processes are divided into the following:

**Diagnosis of knowledge:** The process of diagnosis is very important because it results in knowledge of existing knowledge sites and people who have this knowledge, and therefore the success of the organization in its performance depends on the accuracy of the results of this process. This process represents the first step in knowledge management as it determines the type of knowledge that the organization wants and identifies its sources and methods of obtaining it. Users are highly knowledgeable, but new knowledge can be generated through research, development, experimentation, learning lessons, and collective thinking (King, 2009). **Generating knowledge:** Creating knowledge is the creation of something new. This is done through the participation of working groups and working groups to generate new knowledge capital in new issues and practices that contribute to problem identification and innovative solutions. New lines of action and acceleration in the problem-solving transfer of best practices, skills development, and assistance in

talent recruitment (Tadros & Abdulrahman, 2014). Knowledge storage: The process of storing knowledge takes place in a number of ways, including the traditional method that takes place in records and documents. The modern method of relying on computers and storing information in knowledge bases is added and enriched with information and reference when needed. The high turnover of labor, which depends on employment and employment in the form of temporary contracts and consultation to generate knowledge because these individuals take with them their implicit and undocumented knowledge, and the documented knowledge remains stored in the organization. Implementation of knowledge: The process of implementation of knowledge is the most recent and most important process among the knowledge processes in which the management need, and the implementation of knowledge in the processes of individual and collective learning and lead to the creation of new knowledge hence the naming of knowledge processes in the closed loop, Knowledge, including multiple teams, internal expertise, work initiatives, internal expert proposals, and adoption of standards of knowledge control and training with experts (Wiig, 2013). Knowledge assessment: The process of assessing knowledge processes provides access to information from sources and how to take care of it because it contributes to the sustainability of the organization and the achievement of the regulatory economy, and thus the good organizational economy is through the management and evaluation of good resources in the organization (Nonaka, 2008).

### **3.4. The concept of internal auditors**

The concept of auditing went through many stages that accompanied the development of the services performed by this function through its comprehension of all processes and activities. The concept of the internal auditor also developed through studies and research conducted by the writers and researchers to move to a specific concept, an internal auditor is the person who collects and evaluates evidence of information to determine the degree of conformity between such information and pre-approved standards, and the audit should be performed by a professional and independent person (Elder et al., 2011). There is also another definition of the internal auditor Abadi & Baghdadi (2010) as an independent professional entity to verify the validity of the information in a systematic and coordinated manner relating to the governmental activities and events of the audited entity and to match the results of those activities and government events with a view to issuing a judgment supporting the established evidence.

### **3.5. The importance of internal auditing in universities**

The importance of internal auditing in universities in light of the increasing demand for education in universities as well as the expansion and diversification of educational programs, as well as the increasing number of students, the need for university departments to find internal audit systems linked to the organizational structure to activate internal control systems and evaluate activities And provide the necessary data and information to improve and develop the University's performance in order to ensure the application of administrative systems and the

efficient use of economic resources in the provision of educational and research services and community service (Alateeqi and Tihami, 2017). Kagermann et al. (2008) point out that internal auditing is important as an exploratory tool that determines the location of deviations between actual and planned errors, as well as a preventive means to prevent errors and misinformation. Khatib (2010), believes that internal auditing has become increasingly important at present and has become an evaluation activity for most of the activities and operations in the university to develop the work of these activities and improve their productivity.

## 4. RESULTS OF DATA ANALYSIS

### 4.1. The method and procedures

A fifth Curt scale was used to answer the study questions and to determine the content of the questionnaire, consisting of five weights (5 to 1), and to explain the weighted circles of the estimates of the study sample members for each dimension and each paragraph in the questionnaire.

$$\text{Level} = \frac{\text{Upperlimit} - \text{lower limit}}{\text{No. of levels}}$$

$$\text{Level} = \frac{\text{Upper limit} - \text{lower limit}}{\text{No. of levels}} = \frac{5 - 1}{3} = 1.33$$

$1 = \text{Lower Level} < 2.33$

2.33 < **Medium Level** < 3.67  
3.67 < **High Level** < 5.00

#### 4.2. The confident of the study tool

To verify the validity of the study tool, the researchers tested reliability by applying the study tool to a sample of (10) employees in Iraqi public universities outside the sample of the original study. The researcher used the Cronbach alpha coefficient for internal consistency. The stability value was 0.82, for the purposes of generalizing the results of the present study, since the acceptance rate for the generalization of the results of such studies is (0.60). Table (1) illustrates these results.

Table (1): Coherence coefficient of internal consistency (Cronbach's alpha)

| Fields                        | Variable                     | Cronbach's alpha            |      |
|-------------------------------|------------------------------|-----------------------------|------|
| Field of knowledge operations | 1                            | Diagnosis of knowledge      | 90.5 |
|                               | 2                            | Knowledge storage           | 88.4 |
|                               | 3                            | Generating knowledge        | 89.0 |
|                               | 4                            | Implementation of knowledge | 91.1 |
|                               | 5                            | Knowledge assessment        | 92.2 |
|                               | Internal auditor capacity    | 89.9                        |      |
|                               | The questionnaire as a whole | 91.7                        |      |

Source: Preparation of the researchers by reference to the results (spss)

Table (1) shows that all values of the coefficients of Cronbach's alpha stability were high, indicating that the study instrument is highly credible.

### 4.3. Description and diagnosis of the dimensions of the study

Knowledge Operations: This section presents the results of the study on the independent variable mentioned in the study problem. From this study, one has the ability to identify the reality of the use of knowledge processes (knowledge diagnosis, generation, storage, implementation, and assessment). In Iraqi public universities, to investigate the following question, the arithmetical averages and standard deviations were extracted. Table (2)

Table (2): The arithmetical averages and standard deviations of respondents' responses to knowledge processes

| No.                  | Variable                    | Arithmetic mean | Standard deviation | Weighted mean | Ranking |
|----------------------|-----------------------------|-----------------|--------------------|---------------|---------|
| 1                    | Diagnosis of knowledge      | 3.73            | 0.859              | High          | 1       |
| 2                    | Knowledge storage           | 3.66            | 0.859              | Medium        | 2       |
| 3                    | Generating knowledge        | 3.60            | 0.825              | Medium        | 3       |
| 4                    | Implementation of knowledge | 3.55            | 0.822              | Medium        | 4       |
| 5                    | Knowledge assessment        | 3.43            | 0.687              | Medium        | 5       |
| Knowledge Operations |                             | 3.59            | 0.685              | Medium        |         |

Source: Preparation of the researchers by reference to the results

(spss)

Table (2) shows respondents' responses to the role of knowledge processes in Iraqi public universities from the point of view of the internal auditors in general. It shows that there is an average level of knowledge processes 3.59 in Iraqi public universities, with a standard deviation of 0.685. This means that there is agreement among the sample on the

application of knowledge processes. The result is that Iraqi government universities do not use knowledge processes on a continuous basis with their employees, and the order of diagnosing knowledge is ranked first with an arithmetic mean (3.73). This means that universities have the ability to identify their employees who have the knowledge associated with their activities, and came last after assessing the knowledge with an average of 3.43. This result shows that the management of the universities does not pay much attention to the evaluation of the performance of the employees, taking into account their interest in acquiring new knowledge related to their activities According to the specific performance according to the responses of the sample members on the arithmetical averages. Internal Auditors' Capabilities: This section presents the results of the study on the dependent variable that was mentioned in the study problem. Identify the level of internal auditors' abilities in Iraqi public universities. To investigate the following question, the arithmetical averages and standard deviations were extracted. Table (3) shows that:

Table (3): The arithmetical averages and standard deviations of respondents' responses on the internal auditors' abilities

| No.                           | Variables                             | Arithmetic mean | Standard deviation | Weighted mean | Ranking |
|-------------------------------|---------------------------------------|-----------------|--------------------|---------------|---------|
| 1                             | Independence and objectivity          | 2.76            | 1.204              | Medium        | 1       |
| 2                             | Professionalism and professional care | 3.12            | 1.271              | Medium        | 2       |
| 3                             | Contact and proof                     | 3.04            | 1.369              | Medium        | 3       |
| 4                             | Joint coordination                    | 3.40            | 1.124              | Medium        | 4       |
| 5                             | Internal Control                      | 4.10            | 1.035              | High          | 5       |
| 6                             | Performance and task execution        | 3.46            | 0.973              | Medium        | 6       |
| 7                             | Delivery Results Reporting            | 3.24            | 1.941              | Medium        | 7       |
| 8                             | Dissemination of results              | 3.08            | 1.175              | Medium        | 8       |
| 9                             | Monitoring implementation             | 2.86            | 1.277              | Medium        | 9       |
| Capacity of internal auditors |                                       | 3.22            | 0.931              | Medium        |         |

Source: Preparation of the researchers by reference to the results (spss)



From table (3) one can see that there is an average level of internal auditors' abilities in public universities, where it reached (3.22) with a standard deviation (0.931). This means that there is agreement among the respondents on the capabilities of the internal auditors. This was the highest mean for the item (5) and (4.10), while the mean average of item (1) was 2.76. This result indicates that the audit department is associated with a higher administrative authority than the university. They have scientific and practical experience in the auditing profession, which enables them to follow up the auditors' abilities in accordance with the requirements of the work, and we note the high standard deviation for the internal audit capabilities. The respondents looked at the capabilities of internal auditors at universities.

- Study Hypotheses: This section presents the results of the study on the hypotheses presented in the study.
- The first main hypothesis HO1: There is no significant relationship at the level of statistical significance  $\alpha \leq 0.05$  between knowledge processes (knowledge diagnosis, knowledge generation, knowledge storage, knowledge distribution, knowledge implementation, knowledge assessment) and internal auditor capabilities in Iraqi universities.

To verify the validity of this hypothesis, Spearman's coefficient of correlation was extracted to determine the relationship between the

actual knowledge processes and the internal auditors' abilities, table (4) illustrates this.

**Table (4): Spearman test results**

| The field                     |                                  | Knowledge Operations | Capacity of internal auditors |
|-------------------------------|----------------------------------|----------------------|-------------------------------|
| Knowledge Operations          | Spearman correlation coefficient | 1.00                 | 0.836                         |
|                               | Level of significance            | 0.00                 | 0.000                         |
|                               | The number                       | 50.0                 | 50.00                         |
| Capacity of internal auditors | Spearman correlation coefficient | 0.836                | 1.000                         |
|                               | Level of significance            | 0.000                | 0.000                         |
|                               | The number                       | 50.00                | 50.00                         |

Statistically at significance level  $\alpha \leq 0.05$

Table (5) shows that the value of the Spearman correlation coefficient was (0.836), which is statistically significant at the statistical significance level (0.00) less than the significance level (0.05). The hypothesis is that there is a significant relationship between the reality of knowledge processes (knowledge diagnosis, knowledge generation, knowledge storage, knowledge implementation, knowledge assessment) and internal auditor capabilities in Iraqi public universities.

- The second main hypothesis HO2: There are no statistical differences at the level of significance  $\alpha \leq 0.05$  between the responses of the sample on the knowledge processes and the capabilities of internal auditors attributed to the demographic

variables (gender, age, experience in auditing, qualification, specialization).

To verify the validity of this hypothesis, the ANOVA test was used. Table 5 shows this.

**Table (5): ANOVA**

| The field                     | Source of Contrast | Sum of squares | Degree of freedom | Mean squares | F: Cal. | Sig*  | The result |
|-------------------------------|--------------------|----------------|-------------------|--------------|---------|-------|------------|
| Knowledge Operations          | Gender             | 0.94           | 1                 | 0.22         | 0.669   | 0.417 | No Diff    |
|                               | Age                | 2.22           | 3                 | 0.74         | 1.645   | 0.192 | No Diff    |
|                               | Experience         | 3.86           | 3                 | 1.28         | 1.093   | 0.063 | No Diff    |
|                               | Scientific level   | 3.73           | 4                 | 0.93         | 1.182   | 0.086 | No Diff    |
|                               | Specialization     | 4.11           | 4                 | 1.02         | 1.448   | 0.060 | No Diff    |
| Capacity of internal auditors | Gender             | 1.29           | 1                 | 0.42         | 0.25    | 0.620 | No Diff    |
|                               | Age                | 3.743          | 3                 | 1.24         | 1.482   | 0.232 | No Diff    |
|                               | Experience         | 5.12           | 3                 | 1.7          | 1.103   | 0.113 | No Diff    |
|                               | Scientific level   | 6.72           | 4                 | 1.68         | 1.116   | 0.094 | No Diff    |
|                               | Specialization     | 8.09           | 4                 | 2.02         | 1.648   | 0.054 | No Diff    |

Source: Preparation of the researchers by reference to the results  
(spss)

Table (5) indicates that there are no statistically significant differences in the respondents' responses to knowledge processes due to the demographic variables (gender, age, experience in auditing, qualification, specialization). The calculated value of the variables was not statistically significant at the level Statistical significance greater

than. In the light of these results, the null hypothesis is accepted: There are no statistically significant differences at the level of significance in the responses of the respondents on the knowledge processes attributed to the demographic variables (gender, age, experience in auditing, qualification, specialization). On the other hand, the results in Table (5) indicate that there are no statistically significant differences in the responses of the sample members of the sample on the abilities of the internal auditors due to demographic variables (gender, age, experience in auditing, qualification, specialization) F) calculated for variables not statistically significant than the statistical significance level greater than the significance. In the light of these results, the null hypothesis is accepted: There are no statistically significant differences at the level of significance in the responses of the sample members on the abilities of internal auditors due to the demographic variables (gender, age).

## **5. CONCLUSIONS AND RECOMMENDATIONS**

### **5.1. Conclusions**

It is clear from the analysis of the data on the responses of sample members of the internal auditors at the Iraqi public universities.

- The results of the study showed that Iraqi government universities use knowledge processes (diagnosis, planning,

knowledge generation, knowledge storage, knowledge implementation, and knowledge assessment) on average.

- As regards the process of diagnosing knowledge, it is noted through the results that the internal auditors use it to a high degree.
- With respect to the process of generating knowledge, it is noted through the results that the internal auditors use them on an average basis.
- Regarding the process of storing knowledge, it is noticed through the results that the internal auditors use them on an average basis.
- For the knowledge implementation process it is noted through the results that the internal auditors use them on an average basis.
- For the knowledge assessment process, it is noted through the results that the internal auditors use them on an average basis.
- With regard to the internal auditors' capabilities, the results of the study showed that the auditors have medium capabilities.

- The results showed a significant correlation between knowledge processes (knowledge diagnosis, knowledge generation, knowledge storage, knowledge implementation, knowledge assessment) and internal auditor capabilities at Iraqi public universities.
- The results of the study showed that there were no statistically significant differences at the level of (0.05) between the responses of the respondents on knowledge processes and the abilities of internal auditors due to the demographic variables (gender, age, experience in auditing, qualification, specialization).

## **5.2. Recommendations**

In light of the results of the study, the researchers provide the following recommendations:

- The senior departments of the Iraqi government universities should adopt the strategic thinking of managing knowledge operations and encourage and use them through various programs by the internal auditors.

- The departments of public universities should conduct training courses in order to develop the abilities of the employees and develop their skills and knowledge.
  
- The administration of universities encourages internal auditors to acquire and generate knowledge from internal and external sources and exchange them between universities through holding meetings and conferences and exchanging experiences and information.
  
- To seek a working environment of trust, mutual respect, ethical behavior and interactive relationships between different administrative and financial levels in Iraqi government universities that will help them to share their implicit knowledge.
  
- The need for the management of universities to evaluate the knowledge periodically through the allocation of an independent unit specialized in the development of knowledge operations activities and follow up their application in universities.
  
- To develop a professional library to enhance the internal auditors' capabilities and encourage them to update and develop knowledge.

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