

بِسْمِ اللَّهِ الرَّحْمَنِ الرَّحِيمِ

قال تعالى :

{ إِنَّمَا أَمْرُهُ إِذَا أَرَادَ شَيْئًا أَنْ يَقُولَ لَهُ كُنْ
فَيَكُونُ * فَسُبْحَانَ الَّذِي بِيَدِهِ مَلَكُوتُ كُلِّ شَيْءٍ وَإِلَيْهِ
تُرْجَعُونَ }

سورة يس الآيات ٨٢ - ٨٣

Dedication

To my eyes, my mother

To the spinal cord of my family, my father

To whom bright my life, my husband

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The greatest thanks for Allah to give me support and strength

Thanks to all whom assist me to complete this research

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Abstract

This study carried out in Khartoum state during the period of April 2012 to December 2013. The study aimed to evaluate the role of internal quality audits as facilitator of continuous improvement in Sudanese organizations that accredited ISO 9001 :2008.

Survey questionnaire designed and administered to 30 organizations which their activities are industrial or service. The researcher received only 25 filled questionnaires with response rate of 83 % for both types of organizations. 100% was obtained for industrial organizations and 66 % obtained for service ones.

The study was tried to answer the following questions:

- 1- For how long Sudanese organizations recognizing that the audit process is one of the best tools for continuous improvement?
- 2- To know if everybody in the organization share a belief in the positive discussion of problems and deficiencies as necessary first step in achieving continuous improvement?

The statistical analysis using Chi-square showed that:

There is significant difference with statistical indicator within the answers of sample individual around the answer with high frequency which strongly agree by which we accept the two hypotheses.

From this study we conclude that Sudanese organizations learn that the high value of internal audit in achieving continuous improvement and recognize that audit process is one of the best tools for continuous improvement.

From this study the researcher recommends that, the Sudanese organizations should maximize their benefits from internal audits.

And for the audit to be an effective improvement and compliance tool, it must be conducted on an on-going basis, and the management should

ensuring that corrective and improvement are completed in a timely manner and the root cause where necessary is determined.

The auditors and auditees they have to work together in achieving a common goal – improved performance.

مستخلص الدراسة

أجريت هذه الدراسة في ولاية الخرطوم في الفترة من ابريل 2012 الي ديسمبر 2013 .
هدفت هذه الدراسة لتقييم دور التدقيق الداخلي في التحسين المستمر للمؤسسات السودانية الحائزة علي شهادة الايزو 9001:2008.

تم انشاء استبيان بحثي و ارساله الي حوالي 30 مؤسسة مختلفة النشاط ، خدمية و انتاجية.
استلم الباحث فقط 25 استبيان بنسبة إستجابة 83 %.

كانت نسبة الإستجابة 100 % للمؤسسات الانتاجية بينما نسبة الاستجابة للمؤسسات الخدمية 66 %.
حاولت الدراسة الإجابة علي الاسئلة الآتية:

الي اي مدى تعرفت المؤسسات السودانية بأن التدقيق الداخلي من اهم الأدوات للتحسين المستمر؟
معرفة اذا كان اي شخص في المؤسسة يؤمن بأن مناقشة المشاكل و معرفة النواقص هي بداية الخطوات للتحسين المستمر؟

وقد اثبتت النتائج الأحصائية وجود دلالة احصائية بين افراد العينة حول الفرضيات لصالح الاجابة الأكثر تكرارا و هم الموافقون تماما.

خلصت الدراسة من هذه النتائج أن المؤسسات السودانية قد تعلمت بأن هناك قيمة عالية للتدقيق الداخلي في التحسين المستمر و أن التدقيق الداخلي من اهم الأدوات للتحسين المستمر.

من هذه الدراسة يوصى الباحث المؤسسات السودانية بالإستفادة القصوى من نتائج التدقيق الداخلي .

كما يوصي الإدارات حتى يكون التدقيق الداخلي بصورة فعالة في التحسين المستمر أن يتم التدقيق بصورة دورية منتظمة ، كما أن علي الإدارة التأكد بأن التصحيح و التحسين يتم وفق الزمن المحدد و أن اسباب المشاكل يتم التعرف عليها .

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List of Abbreviations

<i>Abbreviation</i>	<i>Full Term</i>
CI	Continuous Improvement
CBG	Company's Business Goal
FDA	Food and Drug Administration
IA	Internal Audit
ISO	International Organization for Standardization
SPSS	Statistical Package of Social Science
QMS	Quality Management System

