

الإستهلال

قال الله تعالى:

{ وَاتَّقُوا اللَّهَ وَيُعَلِّمُكُمُ اللَّهُ وَاللَّهُ بِكُلِّ شَيْءٍ عَلِيمٌ }

سورة (البقرة) - الآية { 282 }

Dedication

This thesis is dedicated to my mother and to my father, who encouraged me
all the way long.

Acknowledgement

Praise is to Allah, the lord of the words. The blessing and peace be upon our Prophet Mohammad (peace is upon him). First of all, I would like to thank Allah for providing me the health and the ability to finish this thesis and it is him I seek to support me in my upcoming life.

I would like to thank Sudan University of science and technology to give me a chance to do this thesis in this picture. I also want to thank all of the department faculty members for their help support.

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Abstract

In Sudan many organizations start to implement quality management system to improve their performance and the service quality.

The purpose of this study was to investigate the impact of internal audit on efficiency of organization performance in FAISAL ISLAMIC BANK Where researcher used a descriptive approach to its appropriateness for the purposes of the study.

The hypothesis of the study is: There is significant impact of internal audit on the efficiency of QMS, there is a positive relationship between qualification of internal auditor and bank performance and the FAISAL ISLAMIC BANK is committed to implement internal audit. This study was conducted on a sample of (60) employees of FAISAL ISLAMIC BANK. Questionnaire designed as a tool to collect data.

Results from the analysis of employee's feedback showed high positive trends about the impact internal audit on efficiency of QMS in FAISAL ISLAMIC BANK, the study found that FAISAL ISLAMIC BANK is committed to implement internal audit, which is reflected in the bank performance, the adoption of positive relationship between qualification of internal auditor and bank performance.

The study recommended a series of recommendations including: The bank should use audit criteria that reflect properly the requirements of QMS, should enhance the personal skills of their auditor to resolve conflict and any problems, shall ensure that the internal audit will increase the profits, should reduce the cost of providing service and the internal audit should focus on the customer satisfaction.

المستخلص

تسعى عدد من المؤسسات السودانية لتطبيق نظام إدارة الجودة لتحسين الاداء وتحسين جودة الخدمات هدفت هذه الدراسة الى التعرف علي اثر تطبيق التدقيق الداخلي علي كفاءة الاداء المؤسسي لبنك فيصل الاسلامي حيث استخدم المنهج الوصفي لملاءمته لأغراض الدراسة.

كانت فرضيات الدراسة الاساسية كالاتي : يوجد اثر لتطبيق التدقيق الداخلي علي كفاءة الاداء المؤسسي لبنك فيصل الاسلامي وكانت الفرضيات الاخري كالاتي : يوجد اثر لتطبيق التدقيق الداخلي علي كفاءة نظام إدارة الجودة ،توجد علاقة إيجابية بين فريق التدقيق الداخلي واداء البنك ،بنك فيصل الاسلامي ملتزم بتطبيق التدقيق الداخلي .

اجريت هذه الدراسة علي عينة قوامها (60) موظف من موظفي بنك فيصل الاسلامي وقد تم تصميم الاستبانة كأداة لجمع البيانات .

نتائج تحليل اراء موظفي بنك فيصل الاسلامي اوضحت نتائج إيجابية عالية عن اثر التدقيق الداخلي علي كفاءة نظام إدارة الجودة ، ايضا توصلت الدراسة الي مجموعة من النتائج اهمها ان بنك فيصل الاسلامي ملتزم بتطبيق التدقيق الداخلي حيث انعكس ذلك علي اداء البنك مما اوضح ان هنالك علاقة ايجابية بين تأهيل فريق التدقيق الداخلي واداء البنك .

توصلت الدراسة الي عدد من التوصيات اهمها : انه يجب على البنك أن يستخدم معايير التدقيق التي تعكس بشكل صحيح متطلبات نظام إدارة الجودة ، وينبغي أن يعزز المهارات الشخصية للمدققين لحل النزاع وأي مشاكل اخري، يضمن أن التدقيق الداخلي سيزيد من الأرباح ،وتخفيض تكلفة تقديم الخدمة، ويجب توجيه التدقيق الداخلي بالتركيز على رضا العملاء.

List of contents

Content	Page
الاستهلال	I
Dedication	II
Acknowledgement	III
Abstract	IV
المستخلص	V
List of content	VI
List of tables	VII
List of figures	VII
CHAPTER ONE: INTRODUCTION	
1-1introduction	2
2-the research problem	3
3- the significant of research	3
4- the research objective	4
5- the research hypotheses	4
6- the research methodology	4
7-information sources	4
8-study limits	5
9- previous studies	5
CHAPTER two: literature review	
2.1 Brief & History of Auditing	10
2.1.1Quality Audit	11
2.1.2 Type of audits	11
2.1.3Phases of an audit	12
2.1.4Audit Program	13
2.1.5 Internal audit	14
2.1.6 ROLES OF INTERNAL AUDIT	16
2.2 ORGANISATION PERFORMANCE	18
2.2.1. WHAT IS PERFORMANCE?	19
2.2.2. THE CONCEPT OF ORGANIZATIONAL PERFORMANCE	19
2.2.3. FIVE PERSPECTIVES OF ORGANIZATIONAL PERFORMANCE	20
2.2.4 The Systems Model of Performance	24
2.3 Positive Contribution of Internal audit to Organization performance	25
2.4 Faisal Islamic Bank (SUDAN)	26
CHAPTER THREE: MATERIALS AND METHODS	
3.1 Study methodology	32
3.2 Study population	32
3.3 Study sample	32
3.4 Study tool	32
3.5 Believe study tool	33

3.6 Study procedures	33
3.7 Statistical Processing	33
CHAPTER FOUR: RESULTS	
4.1 Descriptive of the Variables Study	51
4.2 Reliability and Validity	52
4.3 Test hypotheses	52
CHAPTER FIVE: DISCUSSION AND RECOMMENDATIONS	
5.1 Discussion	52
5.2 Conclusion	53
5.3 Recommendations	53
References	54
Appendix	56

List of tables

NO. Of table	Table title	Page
3.1	Education level	34
3.2	Position	35
3.3	Age	36
3.4	Experience years	37
3.5	Reliability and Validity:	38
3.6	Frequency distribution of the first axis phrases Answers:	39
3.7	Chi-square test results of the first axis	40
3.8	Frequency distribution of the second axis phrases Answers	42
3.9	Chi-square test results of the second axis	43
3.10	Frequency distribution of the third axis phrases Answers	44
3.11	Chi-square test results of the third axis	45
3.12	Frequency distribution of the fourth axis phrases Answers	47
3.13	Chi-square test results of the fourth axis	48

List of figures

figures NO	figures title	Page
3.1	Education level	34
3.2	Position	35
3.3	Age	36
3.4	Experience years	37