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1. The first part of the document discusses the importance of maintaining accurate records of all transactions. It emphasizes that proper record-keeping is essential for the integrity of the financial system and for the ability to detect and prevent fraud. The text notes that without reliable records, it would be difficult to verify the accuracy of financial statements and to identify any irregularities.

2. The second part of the document focuses on the role of internal controls in ensuring the accuracy and reliability of financial information. It describes how internal controls are designed to prevent errors and to detect any unauthorized transactions. The text highlights that internal controls are a key component of an organization's risk management strategy and are essential for maintaining the trust of investors and other stakeholders.

3. The third part of the document discusses the importance of transparency and disclosure in financial reporting. It notes that providing clear and concise information about an organization's financial performance is crucial for making informed investment decisions. The text emphasizes that transparency is a key factor in building trust and confidence in the financial system.

4. The fourth part of the document discusses the role of external audits in providing an independent assessment of an organization's financial statements. It notes that external audits are essential for ensuring the accuracy and reliability of financial information and for identifying any areas of weakness or risk. The text highlights that external audits are a key component of an organization's risk management strategy and are essential for maintaining the trust of investors and other stakeholders.

5. The fifth part of the document discusses the importance of ongoing monitoring and evaluation of internal controls. It notes that internal controls are not static and must be regularly reviewed and updated to reflect changes in the organization's operations and risk profile. The text emphasizes that ongoing monitoring and evaluation are essential for ensuring the effectiveness of internal controls and for identifying any areas of improvement.

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