
The Meaning and Classification of Financial and Administrative Deviations According to CSR: An Initiative to Promote Contemporary Internal Auditing Idea

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Abstract:

Purpose: *This theoretical study aims to classify administrative and financial deviations in accordance with the content of the idea of CSR.*

Design/Approach/Methodology: *The approach used in this study is the creative thinking which is the ability to generate a new and useful idea that has not been touched before, a skill that enables you to create original, unique, and unconventional ideas. The researcher adopted the idea of classification based on affiliation. Commitment to CSR is essentially a commitment to the four responsibilities "economic, legal, ethical, and philanthropic." Also, administrative and financial deviations are violations that can be classified within one of the following areas, economic, legal, ethical, or philanthropic, if the reluctance to do charitable work is considered a deviation.*

Findings: *More profoundly and extensively, this study was able to classify administrative and financial deviations according to the thought of CSR into four categories, Deviation from economic responsibility, deviation from legal responsibility, deviation from ethical responsibility, deviation from philanthropic responsibility.*

Originality/Value: *Classifying administrative and financial deviations according to the thought of CSR is to enrich and enhance the idea of contemporary internal auditing- which has become concerned with matters of CSR. According to the modern perception regarding internal audit functions, the internal audit department in any organization can adopt and use this classification, whether in the field of ensuring CSR reports, monitoring and evaluating CSR, or reporting on CSR. Adopting this classification will help internal audit departments to accomplish their tasks in the field of CSR in a more accurate and objective manner.*

Keywords: *Traditional internal audit, Corporate Social Responsibility, Contemporary internal auditing, performance evaluation, administrative deviations, financial deviations.*

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Abbreviations: Corporate Social Responsibility (CSR).

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1. Introduction

In developed countries, companies have become aware of the importance of adhering to their social responsibilities because of the positive effects on their economic performance. Without the commitment to the requirements of CSR, these companies will not be able to enhance their economic performance in the competitive environments in which they operate. To ensure the quality of companies' commitment to their social responsibilities, there must be an administrative entity within these companies that is concerned with monitoring all administrative and financial deviations and correcting them whenever possible.

The qualified administrative entity to carry out this task is the internal audit, provided that the internal auditors have sufficient knowledge regarding the thought of CSR. When the internal auditors have sufficient knowledge of the thought of CSR, the internal audit department in any organization will be qualified to evaluate the quality of that organization's commitment to its social responsibilities and provide advice to senior management on the development of CSR policies and strategies.

The quality of the company's commitment to its social responsibility during a certain period can be judged by the mass of administrative and financial deviations that were monitored during that period. An internal audit department that enjoys a sufficient degree of independence can contribute to improving the quality of CSR compliance- *especially in the area of corporate economic responsibility*, by preventing the passage of financial transactions that violate planned spending limits or applicable laws and regulations "*which is known as the audit before the payment process.*" In fact, since the emergence of the profession of internal audit in the business world, this role has been and continues to be, but most internal auditors do not realize that. By performing their job duties related to monitoring and stopping the passage of these deviations, they were, and still are, contributing to improving the quality of their companies' commitment to their social responsibilities.

In light of the breadth of contemporary internal audit functions, and given the importance of CSR in improving the economic performance of companies, it will be necessary to assign the tasks of monitoring and evaluating CSR and reporting on it [at least for internal use] to the internal audit department. The internal audit department is the only department qualified to perform these functions. The internal audit department is a source for all information and data. It is the only department in the functional organizational structure in any institution that can monitor all administrative and financial deviations according to the nature of its work.

Commitment or non-compliance of companies with the requirements of their social responsibilities can be deduced from the mass of administrative and financial deviations committed by their departments. Non-compliance with CSR and administrative and financial deviations can be considered two sides of the same coin.

Administrative and financial deviations are the only indicator through which it will be possible to prove the commitment or non-compliance of companies with their social responsibility" *the lower the rate of these deviations, the higher the level of commitment quality*". Many of these deviations can only be realized by specialists in the field of CSR - especially in developing countries, there where the culture of CSR is still weak due to some constraints included such as financial constraints and policies applied. The meaning and classification of administrative and financial deviations according to the thought of CSR may be unknown by many internal auditors.

Therefore, it will be necessary to provide sufficient knowledge to internal auditors about the meaning of these deviations and their classifications according to the thought of CSR to enable them to keep pace with the modern aspirations of internal audit thought. The meaning of administrative and financial deviations - *from the point of view of the internal audit*, does not exceed the limits of the word "violation," whether they are intentional or unintended deviations. In most institutions, especially in developing countries, the role of internal audit is focused on: 1) The documentary examination of financial transactions, accounting books and records; 2) Monitoring actual performance by comparing it with the planned performance; 3) Monitoring any violations of the administrative and financial policies in force within the institution.

From the point of view of CSR, the meaning of administrative and financial deviations goes further than that. It will be deeper and wider. Deviation in the thought of CSR means not complying with any of the requirements of CSR. According to CSR thought, deviations are classified into economic deviations; legal deviations; ethical deviations; philanthropic deviations. This classification may be considered a new approach that was not previously known to many internal auditors, especially those who do not have any sufficient knowledge of CSR culture.

After the emergence of the idea of CSR and corporate governance concept, additional roles" *other control functions*" were added "or will be added- sooner or later" to the traditional role of internal audit. Because of the nature of its work, and its capabilities, the internal audit department in any institution is the most qualified department to perform these roles. To avoid any additional costs, the researcher believes that, the institutions will not establish any other departments under other names to carry out these roles. But they will only be content with increasing the burdens of the internal audit department.

To ensure the quality of CSR evaluation and reporting by the internal audit department, the internal auditors should look at the meaning of administrative and financial deviations and their classifications with the eyes of CSR. In other words, administrative and financial deviations must be seen with a broader and deeper perspective in line with the thought of CSR. Without this vision, the internal auditors

in any institution will not be able to monitor and evaluate CSR and report on it in a correct scientific manner.

1.1 Description of the Study Problem

The internal audit department in any institution is the main gateway that allows or does not allow the passage of financial transactions. The internal audit department is the black box for any institution. The internal audit department is the treasury that contains all the administrative and financial decisions and policies "administrative and financial regulations." It is the center of early warning sirens about potential risks. The internal audit department became the first line of defense to protect the institution's assets from misappropriation and misuse. The internal audit department is the only department that can monitor all administrative and financial deviations committed by other departments in the institution. These capabilities and available powers make the internal audit department qualified to carry out the functions of contemporary internal audit, including the evaluation and reporting of CSR.

Judging the quality of institutions' commitment or non-commitment to their social responsibilities depends on the amount of administrative and financial deviations committed by those institutions. The occurrence of such deviations in any institution means that the institution is not committed to its social responsibility. It is possible to judge the level of quality of commitment of an institution to its social responsibility by evaluating the mass of deviations committed in that institution. In any institution, the department qualified to monitor administrative and financial deviations is the internal audit department. It is a reliable data and information center and a black box for all events. Accordingly, this department can evaluate and report on CSR by monitoring all administrative and financial deviations.

In the modern era, in developed countries, where there are competitive markets, it has become emphatic that CSR plays an important role in enhancing corporate economic performance. As a result, companies are now more careful than before about monitoring and developing their performance in the area of CSR. In the pursuit of activating the role of internal control in this field, there is a justified vision included in the contemporary internal audit idea that the issue of evaluating CSR and reporting on it should be assigned to the internal audit department as the most qualified department to play this role. To enable this department to perform this role to the fullest, it will be necessary for the internal auditors to realize the meaning of administrative and financial deviations in accordance with the thought of CSR.

Administrative and financial deviations in the language of traditional internal auditing are nothing more than a deviation of the actual performance of the institution from its planned performance, and violation of laws, regulations, and codes of ethics "rules of professional conduct." The party responsible for committing such violations can be identified, whether it is a person or a department.

In other words, these violations can be attributed to certain people or certain departments.

As for the administrative and financial deviations in the language of CSR, they are those deviations that can be attributed to one of the types of corporate social responsibilities. They will be nothing more than indicators of a state of non-commitment to the requirements of one, some, or all of the four social responsibilities. They mean failure to meet the requirements of CSR "failure to comply with any of the requirements of CSR." They are deviations that result from not meeting any of the specific requirements- whether on the economic, legal, ethical or philanthropic level, that CSR requires to enhance a company's competitive advantage. The traditional internal audit calls for the need to adhere to the planned performance, laws, and codes of ethics "rules of professional conduct" while the contemporary internal audit that adopts the thought of CSR goes further than that.

The ideal situation that the traditional internal audit aspires to achieve is only a small part of what the contemporary internal audit aspires to. Deviations in the thought of CSR are all violations that negatively affect the competitive advantage of companies and that can be attributed to one of the four social responsibilities. While the deviations in the traditional internal auditing thought are all violations that negatively and directly affect the economic performance of the company.

This means that there are some areas that if they are neglected, this is not considered a deviation "in the traditional internal audit language," but it will be considered a deviation in the language of CSR, such as the refusal of an institution to make donations to the society in which it operates. It is not considered a deviation from the viewpoint of the traditional internal audit, but it is considered a deviation from the viewpoint of CSR, given the impact of that abstention on the competitive advantage of that institution, and so on. Accordingly, administrative and financial deviations in their broad sense, according to the thought of CSR, include all violations that negatively affect "directly or indirectly" on current and future economic performance.

Based on the foregoing, it can be said that, the meaning of administrative and financial deviations from the point of view of traditional internal audit will be different from the meaning of administrative and financial deviations from the point of view of CSR. This fact may not be realized by many of those working in the internal audit departments in the institutions anywhere in the world because it is not included in the theoretical frameworks of contemporary internal auditing and CSR.

By reviewing the CSR literature, there is no definition of the meaning of administrative and financial deviations in line with the thought of CSR. Also, there is no previous initiative to classify administrative and financial deviations in a manner consistent with the thought of CSR. It should also be noted that the thought of contemporary internal auditing does not specify any guidelines that internal

auditors can follow when evaluating and reporting CSR. The researcher describes the theory of CSR as a plane that took off from the airport runway and did not settle in the air yet. The CSR is a modern thought that is still under development and improvement. Academics specializing in this field are aware that there are many challenges and issues that hinder the process of implementing this thought- on the ground, to the fullest. The challenges and issues associated with the idea of CSR are many, and one of those issues is what this study raises.

To address this shortcoming in the thought of CSR and to enhance contemporary internal audit idea, this study will attempt to define an accurate meaning and a logical classification of administrative and financial deviations in a manner that is in harmony with the thought of CSR. To achieve this goal, and to accomplish this initiative, this study will attempt to find a logical answer to the following two questions:

What is the exact meaning of administrative and financial deviations, which would be in harmony with the thought of CSR?

How can the administrative and financial deviations be classified in a logical manner that is compatible with the thought of CSR?

1.2 The Purpose of the Study

The internal audit function has experienced substantial development over the past two decades. That development is represented in the new control functions that have been added to the internal audit profession. At the present time, the internal audit exercises a more extensive and in-depth oversight role that includes all aspects of the organization's activity. To modernize the internal audit profession in all economic institutions and bring it in line with these new control functions, it will be necessary to rehabilitate the internal auditors scientifically and practically so that they can perform the new functions of internal audit to the fullest. Internal auditors must receive adequate training "sufficient knowledge" in many areas, including CSR (Baroudi, 2017).

In this regard, the internal auditors must have sufficient knowledge of the meaning of administrative and financial deviations as per CSR thought. The researcher believes that the deviations approach is the logical approach through which the internal auditors can exercise their oversight role in the field of CSR, whether in the field of assurance, evaluation, consulting, and reporting on CSR. Since there was no previous reference to this approach in internal audit thought, this study came to address this shortcoming.

Therefore, this study aims to achieve the following: 1) Translation of the term "*administrative and financial deviations*" according to the dictionary of CSR. In other words, defining the precise meaning of the term "administrative and financial

deviations" that must be consistent with the thought of CSR; 2) Finding a logical classification that can accommodate all administrative and financial deviations, which must be compatible with the multiplicity of corporate social responsibilities "economic, legal, ethical, philanthropic."

1.3 The Importance of Studying

The classification of administrative and financial deviations according to the thought of CSR is to enrich and enhance the idea of contemporary internal auditing. The proposed classification in this study will contribute to improving the quality of the oversight work of contemporary internal auditing in the field of CSR. The proposed classification will contribute to enhancing the internal auditors' awareness and understanding of the meaning of administrative and financial deviations in a more extensive and profound way. The classification proposed in this study can assist the internal audit department in performing its oversight role in the field of CSR in a professional manner.

1.4 Methodology

The creative approach / creative thinking in scientific research is one of the most wonderful scientific approaches used by researchers, which leads to development. Creative thinking depends entirely on the creativity and imagination of the researcher to come up with a new idea that has not been presented before. It is one of the scientific approaches that require a high degree of talent, intelligence, and creativity (<https://elmqal.com/scientific-research/>). This theoretical study will adopt the affiliation idea as a basis for classifying administrative and financial deviations in harmony with the thought of CSR.

Due to the multiplicity of types of corporate social responsibilities "economic, legal, ethical, and philanthropic, " as well as the possibility of classifying administrative and financial deviations into "economic deviations, legal perversions, ethical perversions, and philanthropic perversions *if the reluctance to do charitable work is considered a deviation.*" Depending on the affiliation approach, these deviations can be classified into four categories in line with corporate social responsibilities. In a more precise sense, these deviations can be attributed to those responsibilities, for example, deviations of an economic nature are attributed to economic responsibility, and deviations of a legal nature are attributed to legal responsibility, and so on.

2. Literature Review

After the separation of ownership from management and the emergence of the idea of management on behalf of the owners, investor protection systems "internal and external control systems" have innovated to ensure the optimal operation of the invested funds and enhance trust between owners and management. The demand for both external and internal auditing is sourced in the need to have some means of

independent verification to reduce record-keeping errors, asset misappropriation, and fraud within business and nonbusiness organizations (Ramamoorti, 2003). The external audit is to certify the correctness of the results of the institution's activity and its financial position, while the internal audit is the safety valve to prevent administrative and financial deviations and enhance credibility in the financial data and information related to the results of the institution's activity and its financial position.

In the modern era, in the business world, in light of the changing conditions of economic life and the difficulty of achieving economic success in the competitive environments in which institutions operate, the concept of administrative and financial deviations has developed to include everything that affects the achievement of optimal performance. Deviations - in a broad and deep sense, mean a violation of everything that contributes to improving and enhancing the performance of the institution.

The meaning of administrative and financial deviations according to the thought of CSR is more extensive and deep compared to its meaning in the classical internal auditing thought. Deviations in the thought of CSR expanded to include matters that were not included in the traditional list of deviations adopted by the traditional internal audit "not on its interests list." Those deviations included in the CSR list - through which the quality of CSR performance can be evaluated, may be unknown by many internal auditors. After the new roles entrusted to the internal audit profession, "contemporary internal audit", it has become necessary for all internal auditors to have sufficient knowledge about the meaning of administrative and financial deviations and their classifications in line with the thought of CSR.

2.1 The Meaning of Financial and Administrative Deviations

The administrative and financial deviations intended in this study-which are consistent with the idea of CSR, are more comprehensive and diversified. Those deviations in their comprehensive sense are the most extensive and deep. They are those deviations that negatively affect the quality of the institution's commitment to its four social responsibilities "economic, legal, ethical, and philanthropic," which also must be a focus of attention for internal auditors in the modern era. They include all acts committed by employees in private and public sector institutions, intentionally or unintentionally, that deviate from what is acceptable or reasonable and that negatively affect the performance of CSR.

In short, they are all deviations resulting from a violation of the following: 1) The established plans to achieve the vision, mission, and goals of the institution "violation of planned performance"; 2) Administrative and financial policies "*regulations*" established to achieve the goals of the institution; 3) Effectiveness and efficiency criteria for performing job duties; 4) National laws and legislation, and

the values and norms of society; 5) International instruments issued by international organizations that are binding on all Member States.

By reviewing the administrative literature, no a comprehensive and precise definition of the term administrative and financial deviations was found. Accordingly, and as an attempt to enrich the administrative literature in this regard, the researcher defines this term in two languages in line with the requirements of this study.

First: In the language of internal auditing. Administrative and financial deviations are all violations- committed by the institution's employees, intentionally or unintentionally, which indicate the existence of a state of non-compliance in any of the following areas: The standards of effectiveness and efficiency in the completion of job duties; established plans; administrative and financial policies "administrative and financial regulations"; national laws and legislation; codes of ethics" Code of Professional Conduct and Ethics," which result in "material or non-material" repercussions that may negatively affect the performance of the institution and the interest of any of the stakeholders.

Second: In the language of CSR. Administrative and financial deviations mean failure to meet any of the material and immaterial requirements of CSR - whether at the economic, legal, ethical, or philanthropic level (economic, legal, ethical, or philanthropic responsibility), which negatively affects the reputation of the institution and its "competitive advantage" and then on its current and future economic performance.

Internal auditing as an internal oversight entity, whose role is no longer limited to protecting the assets of the firm, the accuracy and completeness of accounting records, and limiting the occurrence of fraud and errors. Rather, it extends to include evaluating and developing the performance of the firm and ensuring that its employees adhere to the regulations, instructions, and policies adopted by the management (Ismael, 2016). The concept of internal control goes beyond financial and accountancy matters and the custody of company assets to include controls designed to improve operational efficiency and ensure adherence to company policies (Nafuna, 2012).

2.2 Traditional Internal Audit

The traditional internal audit functions are still considered part of the contemporary internal audit functions. The traditional internal audit is a set of functions that aim to *enhance* confidence in the numbers contained in the accounting records and books, and financial statements, *ensure* compliance with administrative and financial policies, regulations and laws, *protect* the property of the institution from erroneous practices and unethical behavior, and *confirm* adherence to the estimated budgets "comparing actual spending with planned spending."

2.3 Contemporary Internal Audit

As a result of the economic crises and financial scandals committed by many institutions in the United States of America and abroad, with low levels of economic performance, the need for new roles that the internal audit can play has emerged to limit the growth of these negative economic phenomena. The traditional role of internal audit no longer meets the requirements of work in competitive and rapidly changing environments. The traditional role of internal audit is no longer in line with the desires and aspirations of stakeholders, volatile economic conditions, and recent developments in the business world.

The global economic environment is constantly changing, becoming increasingly complex- in some parts of the world, and having a greater impact on local economies. Under these circumstances, all organizations are concerned with improving their performance in order to survive in those rugged environments, a desire that is not possible if their internal auditing department is not keeping up the pace with the fast rhythm of development of the economic entities. What does it mean to keep up the pace? It means to identify the potential risks, the evolution of the processes and the results of the changes from the external environment.

There is a direct relation between the company's performance and the internal auditing function, the performance being the effect and the internal auditing function being one of the causes. Over the past decades, it has been observed that there is a response by the internal audit profession in confronting and keeping pace with the changes imposed by the dynamic environment in which it operates (Fulop and Szekely, 2017).

According to the Institute of Internal Auditors, *"internal auditing is an independent, objective assurance and consulting activity designed to add value and improve an organization's operations. It helps an organization accomplish its objectives by bringing a systematic, disciplined approach to evaluate and improve the effectiveness of risk management, control and, governance processes"* (Mermod and Sungun, 2013; Fulop and Szekely, 2017). This definition assigns new functions to the internal audit department. These jobs were not included in the list of traditional internal audit jobs.

This definition grants powers to internal audit that were not previously granted. In addition to its traditional role represented in *"the documentary examination of financial transactions, reviewing accounting records and books, confirming adherence to the plans established "estimated budgets" and verifying the implementation of administrative and financial policies,"* other functions and roles have been added to the internal audit- in several areas, the most important of which are risk management, corporate governance, and performance improvement (Ismael, 2016). In fact, any follower of the topic of contemporary internal auditing will notice that the traditional "classical" internal audit was *"audit for management: emphasis*

on accuracy, credibility, and commitment" while the contemporary internal audit is "audit for stakeholders."

Contemporary internal audit is primarily harnessed to protect the interests of all stakeholders. The role of internal audit has been extended to include the following new functional tasks: 1) Warning of the risks of deteriorating performance related to reputation, "competitive advantage". As for financial risk, it can be considered as one of the traditional internal audit tasks, such as issues of financial hardship; 2) Providing advice and proposals to develop administrative and financial policies and improve performance; 3) Performance evaluation based on effectiveness and efficiency criteria; 4) Emphasis on adherence to corporate governance controls and standards.

The successful firms realized the importance of the internal audit function in the area of performance improvement. Therefore, they have expanded its scope to include reviewing operations, presenting proposals, recommendations and consultations aimed at improving performance, and as a result, the internal audit function became a tool to add value to the firm. In practice, the involvement of internal audit in reviewing operations led to a lot of economic savings for institutions, as the use of the concepts of efficiency, effectiveness, and economy "such as lost opportunity cost" in internal audit created new methods in the audit process aimed at searching for savings in the activities under review (Ismael, 2016).

3. Findings and Discussion

The researcher believes that there are no limits or restrictions on the functions of internal audit as long as this contributes to improving the quality of performance, providing protection from potential external threats, reducing the rate of internal deviations "administrative and financial deviations," and preserving the rights of stakeholders.

3.1 CSR and Internal Audit

In the modern era, specifically in developed countries, the commitment of institutions to the requirements of their social responsibilities has a positive role in enhancing their economic performance. Commitment to CSR contributes to enhancing the company's reputation "competitive advantage", and thus its economic performance. As a result, organizations are keen to protect and enhance their reputation in the environments in which they operate by adhering to their social responsibilities and disclosing their achievements in this field.

It will be necessary for any administration in any organization to know its achievements and its failures in the field of CSR. To meet this need, the internal audit department can have an active role in the briefing process. Internal audit can contribute to the process of evaluating CSR and reporting on it -at least for internal

purposes. Institutions will not be able to hide their failures in the field of CSR for long periods, due to the possibility of disclosing these failures outside their walls and buildings by their employees or discovering them through neutral parties such as external auditors, oversight bodies, and other rights and protection organizations.

The researcher believes that it is necessary to enable the internal audit to evaluate and report on CSR for the following two reasons: 1) Briefing the management of the institution with all its achievements and failures in the field of CSR to provide an opportunity for any corrective initiatives; 2) Comparing internal audit reports with reports prepared by external parties such as external auditors, oversight bodies, etc. for the purpose of determining preference- in terms of accuracy, comprehensiveness, and objectivity .

Specialists in the field of CSR realize that internal audit- whether traditional or contemporary, was and still is in the service of CSR. CSR means maximizing profit "economic responsibility," respecting and complying with laws and Regulations "legal responsibility," adhering to codes of ethics and professional conduct "ethical responsibility," and promoting well-being within societies "philanthropic responsibility."

The traditional internal audit (which is still considered as part of the functions of contemporary internal audit) - through the examination and audit function, contributes to preventing the occurrence of many administrative and financial deviations and enhancing CSR. Preventing the occurrence of administrative and financial deviations by the internal audit department positively affects the quality of commitment to CSR.

Evaluating the quality of institutions' commitment to their social responsibilities depends on the amount of deviations committed in those institutions. Internal audit, through the performance of its functions, contributes indirectly to forcing institutions to abide by their social responsibilities. For example, preventing deviation from planned performance or planned spending is to confirm and establish compliance with corporate economic responsibility "maximizing profit"; preventing administrative and financial corruption is to confirm and establish compliance with legal and ethical responsibilities; preventing employees from violating administrative and financial policies "regulations" is to confirm and establish compliance with legal responsibility and so on.

The jobs assigned to the contemporary internal audit profession - which are closely related to CSR such as risk management and corporate governance, are a clear indication that internal audit is a real servant of the CSR movement. Internal audit with these modern functions is working to strengthen and enable the ideology of CSR within the institutions. Recent developments in the internal audit profession contribute to strengthening the commitment of institutions to their social responsibilities. Internal audit's interest in risk management and corporate

governance issues has positive repercussions on the result of evaluating the quality of the institution's commitment to its social responsibility.

The internal audit functions that have been and continue to be practiced widely in institutions as part of contemporary internal audit functions, or other newly added functions, are: to ensure the integrity, validity, and accuracy of financial statements; protect the economic resources of the organization from theft, manipulation, and waste; and enhance the economic performance. Specialists in the field of CSR are the only ones who realize that these traditional and contemporary jobs are nothing but control measures and procedures to ensure the institution's commitment to its social responsibility. Those control measures and procedures, even if the internal auditors do not realize their meaning according to the thought of CSR, they mean enabling the institution to abide by some of its social responsibilities "economic, legal, and ethical."

The researcher confirms that the functions of internal audit, "whether traditional or modern, which are added", are nothing but control measures and procedures to ensure the institution's commitment to its social responsibility and enable the institution to abide by its social responsibilities. Accordingly, it can be said that the internal audit was and still is harnessed in the service of CSR. To evaluate and report on CSR, internal auditors must be aware of administrative and financial deviations from a CSR perspective. According to key definition, the internal auditor's entryway into adding value to the CSR movement is through governance and risk management, which should provide reasonable assurance that the organization can meet its strategic objectives. "CSR and sustainability are a subset of an enterprise's vision, values, and strategy" (<https://www.ipai.pt>).

3.1.1 The Roles of Internal Auditing in the Field of CSR

Internal audit can play more than one role in the field of CSR. This depends on the powers granted to it, the level of independence it enjoys, and the capabilities it possesses. Internal audit plays an important role in *enabling CSR* in business organizations. Correcting errors and preventing the occurrence of administrative and financial deviations within the institutions by the internal audit - as part of its functions, mean that there is a commitment to economic, legal, and ethical responsibilities on the part of those institutions. Internal auditors themselves may not realize this role, especially those who lack accurate knowledge of the notion of CSR.

Through the performance of these functions by the internal audit, it can be said that most institutions are committed to their social responsibility, albeit partially. Internal audit can audit the social performance reports of institutions to give credibility to those reports "***CSR assurance.***" Also, the internal audit can contribute to *evaluating CSR*, *issuing reports* in this regard, and providing *useful advice* regarding the development and improvement of CSR policies and strategies.

Enabling CSR “Commitment Confirmation”

There is an indisputable fact, which is that the internal audit - through the exercise of its assigned functions, reinforces the organization's commitment to large parts of the requirements of CSR. CSR means profit maximization, adherence to laws, regulations, codes of ethics, and professional codes of conduct. It also calls for true citizenship. Preventing the occurrence of administrative and financial deviations in any institution- by internal audit, reflects the commitment of that institution to large parts of the requirements of CSR. This means that the internal audit contributes to consolidating the commitment to the requirements of CSR, even if this is not clear to non-specialists in the field of CSR. Preventing the occurrence of financial deviations contributes to maximizing profit "*economic responsibility*".

Moreover, preventing the occurrence of administrative deviations contributes to enhancing the institution's commitment to its legal and ethical responsibilities. In short, the internal audit functions- whatever their scope, are harnessed to enable and serve the idea of CSR.

CSR Assurance "CSR Reports Audit"

Over the past few decades, it has been observed that there is a growing interest by companies regarding the reporting of CSR and disclosure of their social performance, particularly in developed countries (Yaw *et al.*, 2016). "Social performance reports issued by the company's management to gain the confidence of users, there must be independent confirmation by a third party about the correctness of the information contained in those reports. When internal audit has a sufficient degree of independence, it can be the party that lends some credibility and reliability to the social performance reports" (Altaie, 2019). *The term assurance* has been defined by many and is often used interchangeably with audit.

However, comparing these two terms suggest that audit is a form of assurance. The American Institute of Certified Professional Accountants defined assurance services as "independent professional services that improve the quality of information, or its context, for decision makers". Also, the IIA defines assurance services as an "objective examination of evidence for the purpose of providing an independent assessment on governance, risk management, and control processes for the organization" (IIA, 2012; Yaw *et al.*, 2016), with the nature and scope of these engagements determined by the IA. These definitions suggest that assurance consists of establishing the integrity and validity of disclosures including statements and reports.

CSR Evaluating "Quality Evaluation of CSR Reports and Commitment Quality Evaluation"

The internal audit activity may choose to evaluate the CSR programs as a whole and determine whether the organization has adequate controls to achieve its CSR objectives (IIA, 2010). The researcher divides the evaluation of CSR into two types: Quality evaluation of CSR reports; and commitment quality evaluation. *Evaluating*

the quality of CSR reports means the extent to which CSR reports- prepared by management, contain all the necessary information, whether positive or negative. In other words, the extent to which the administration considers the principle of transparency and comprehensiveness when preparing these reports. *Evaluation of the quality of commitment* means the extent to which the institution complies with the requirements of the four responsibilities “*economic, legal, ethical and philanthropic.*” The evaluation also includes studying the quality of specific strategies, policies and programs to achieve the objectives of CSR.

CSR Reporting

The report on CSR by the internal audit is a description that embodies the extent of the institution's commitment to its four social responsibilities "economic, legal, ethical and philanthropic." It is assumed that this description includes the strategies, policies and programs adopted by the institution, as well as the achievements and failures of the institution in this field. The report on CSR can be for internal purposes to draw the attention of senior management about the achievements and failures of the institution in the field of CSR- or about specific issues, or for external purposes if the internal audit enjoys a sufficient degree of independence.

Consulting

The internal audit activity may consult on project design and implementation for CSR programs and reports or serve as an adviser on CSR governance, risk management, and internal controls (IIA, 2010). In order to issue specific recommendations and advice in the field of CSR, the internal audit department must have sufficient knowledge and the ability to objectively evaluate.

Internal Audit Reports Regarding CSR Will Be More Accurate and Objective. Why?

The internal audit has powers and capabilities that are not available to other departments within the institution. These powers and capabilities qualify it to report on CSR in a more accurate and objective manner. The internal audit department - through its daily work, is the only department that is aware of all the financial matters that occur within the institution "whether in relation to changes in account balances or cash flows." Through the powers granted to it, the internal audit can obtain all the information in the administrative field.

In most cases, all the administrative and financial regulations adopted by the administration of the institution (including the amendments), as well as the decisions taken by that administration, a copy of it is sent to the internal audit for information.

This huge amount of knowledge makes the internal audit department able to monitor and report on all the achievements and failures in the field of CSR. The nature of the internal audit work within institutions makes it more qualified in the field of reporting on CSR, at least for internal purposes.

Whatever role the internal audit will play in the field of CSR, the internal auditors must realize the meaning of administrative and financial deviations and their classifications from the perspective of the thought of CSR. The internal auditors' awareness of the meaning and classification of these deviations according to the thought of CSR will contribute to enhancing the quality of their capabilities and functional skills in the field of assurance, evaluation, and reporting of CSR.

3.2 Solving the Problem

Business enterprises strive hard to achieve their goals in light of economic, legal, and ethical constraints accompanied by the aspirations and ambitions of the societies in which they operate. These institutions must abide by these restrictions of any kind. In the event of a violation of those imposed restrictions and established plans and policies, what can be called a deviation or a state of non-compliance will appear.

In the world of business, all practices, behaviors, actions, and activities practiced by corporations - whether right or wrong, reflect meanings and implications that cannot be outside the scope of one of the following paths: The economic path; the legal path; the ethical path; the philanthropic path. Through these paths, the corporate social responsibilities were defined- which are economic responsibility, legal responsibility, ethical responsibility, and philanthropic responsibility. Accordingly, all administrative and financial deviations cannot be outside the scope of those corporate social responsibilities. In other words, all deviations can be classified according to the nature of their properties into economic deviations, legal deviations, ethical deviations, philanthropic deviations.

3.2.1 Translation of Administrative and Financial Deviations in the Dictionary of CSR

In CSR thought, deviations mean non-compliance, unless they are corrected. All administrative and financial deviations committed by corporations, whether intentionally or unintentionally, can be translated according to the dictionary "thought" of CSR as the lack of commitment of the corporation to one or some or all of its social responsibilities in whole or in part.

3.2.2 Classification of Deviations according to the Thought of CSR

Commitment to CSR means adhering to the four responsibilities "economic, legal, ethical, and philanthropic." Non-compliance means deviation from what is desired or described. Non-compliance and deviation are two sides of the same coin.

Administrative and financial deviations can be classified according to their nature and effects into three main classifications: 1) *Economic deviations*. They are deviations that negatively affect the economic performance of the institution; 2) *Legal deviations*. They are deviations that reflect the state of non-compliance of the institution with internal laws "regulations", national law, and international instruments; 3) *Ethical deviations*. They are deviations that reflect the state of non-

compliance of the institution with codes of ethics and code of professional conduct. 4) *Philanthropic deviations*. If the reluctance to do charitable work is considered a deviation- according to the thought of CSR, "deviation from the content of the idea of the social contract."

All the deviations committed by business enterprises can be attributed - according to their nature and effects, to the following social responsibilities "economic, legal, ethical, and philanthropic." The existence of these deviations means the existence of a state of lack of commitment by the institution to its social responsibilities, even partially. By the mass of deviations and the degree of their impact, it will be possible to judge the level of quality of the institution's commitment to its social responsibility.

3.2.3 Corporate Economic Responsibility

The researcher divides the corporate economic responsibility according to their impact into (Saleh, 2021):

Corporate Economic Responsibility at the Level of the Corporation's Economy: Economic Responsibilities

"Be profitable, maximize revenues and minimize expenses." Economic responsibilities relate to business's provision of merchandise and services in the community. Earnings result from this activity and are necessary for any other responsibilities to be carried out. It is assumed that corporations will be as profitable as possible, maintain a powerful competitive position and maintain a high level of operating efficiency. It is well known that many developing countries suffer from a shortage of foreign direct investment, as well as from high unemployment levels and widespread poverty. It is no surprise, therefore, that the economic contribution of companies in developing countries is highly prized, by governments and communities, alike (Carroll, 1991; Al Am, 2020).

Corporate Economic Responsibility at the Level of the Country's Economy as a Whole

This concept should be strengthened and adopted in developing and poor countries, which particularly states the following: "when seeking to maximize profits, corporations must not harm the national economy of the state, even if the laws do not criminalize this." Corporations should contribute to strengthening the national economy of the state, "strengthening the state's national wealth." Corporations are one of the main components of any country's economy, and they can influence it, either positively or negatively. We may applaud the profitable corporation "the company that made the highest profit," and at the same time, we may regret the negative effects that this corporation has left at the level of the country's economy as a whole.

For example, hiring foreign workers and ignoring national workers. This behavior "action" contributes to increasing unemployment rates in society and also

contributes to the exit of hard currency outside the borders of the state. Another example, reducing sales prices in order to sell a larger quantity of products may contribute to pushing another competitor out of the market. Corporate economic responsibility can be viewed from two angles, maximizing the company's profit and strengthening the national economy of the state (Saleh, 2021).

3.2.4 Deviation from Corporate Economic Responsibility

Deviation from the economic responsibility of corporations means that the institution does not comply with the requirements of profit maximization or that this institution commits what contributes to the deterioration of the national economy of the state. Deviation from economic responsibility can be divided into several areas as follows:

Deviation from Planned Economic Performance

Every year, institutions set their estimated budgets to serve as a roadmap that must be adhered to and not exceeded to achieve their desired goals, which are maximizing profit or providing high quality services within certain spending limits. Deviation from the planned economic performance for profit-making institutions means a decrease in the level of actual economic performance compared to the planned economic performance "the estimated budget" without the existence of logical justifications to justify that decline.

Mostly the economic performance of profit-making institutions is measured by the rate of return on investment, which must appear in the financial statements according to the planned performance "*estimated financial statements*" and the actual performance "*actual financial statements*" as one of the important indicators that can be relied upon in evaluating performance. As for non-profit organizations, it means the high level of actual spending compared to the planned spending, as well as the low level of quality of services provided without logical justifications to justify these deviations. The presence of a deviation from the planned economic performance "unwanted deviations" with no logical justification to justify that deviation may indicate the existence of a state of non-compliance by the institution with its economic responsibility.

Deviation from Economic Rationality

Deviation from economic rationality means wasting available economic resources and not exploiting them optimally. This type of deviation can be identified using the concept of lost opportunity cost "economic savings" by comparing the decisions taken and concluded financial transactions with the alternatives that were available at the time of making those decisions and concluding those transactions. Lost economic savings can be considered a financial deviation.

Deviation from Strengthening the National Economy of the State

Any decisions or policies adopted by the institution that contribute to the deterioration of the national economy of the state are considered a violation even if

the national laws do not criminalize this. Institutions should be careful as much as possible not to engage in any activity or adopt any policy that would cause the weakening of the national economy of the country in which it operates and belongs such as, contributing to the expulsion of competing entities from the market, hiring foreign labor instead of national labor, importing raw materials from outside the country with the availability of these materials in the national environment, adopting a policy of raising prices in crises, which contributes to the deterioration of people's living conditions, etc.

Deviation from the Desired Quality

The society receives many damages as a result of business enterprises exercising their economic activity. Society allows businesses to carry out their economic activity so that its citizens can obtain high-quality goods and services that satisfy their desires. Therefore, business establishments must adhere to quality standards when providing their products and services to the citizens of the society in which they operate. Failure to comply may adversely affect the national economy of the country.

For example, in Libya, there are many hospitals, but they provide health services with a very low level of quality, so Libyans travel to Egypt and Tunisia to receive high-quality medical treatment. This means the exit of hard currency outside the borders of the Libyan state. In such a case, it can be said that the Libyan hospitals contributed to reducing the Libyan state's hard currency balance.

Deviation from the Standards of Effectiveness and Efficiency in the Performance of Job Duties Functions

Each department included in the functional organizational structure of the institution must perform its functions effectively and efficiently. As it is known that, the performance of the institution as a whole is the summary of the performance of all the departments included in the functional organizational structure of that institution. All departments have specific functional tasks that must be implemented according to the criteria of effectiveness and efficiency.

To evaluate the extent to which each department contributes to achieving the economic goals of the organization as a whole, it is necessary to evaluate the extent to which each department adheres to the criteria of effectiveness and efficiency specified to accomplish the tasks assigned to it. Violation of the standards set for the effective and efficient performance of functions- by the departments, negatively affects the performance of the institution as a whole (profit maximization / maximizing the quality of services - non-profit sector).

Deviation from the Economic Sustainability Approach "recycling economy and optimum utilization of economic resources"

There are several definitions of economic sustainability, but the intended economic sustainability in this study, which is consistent with the content of its idea, is defined

by the researcher as follows: *"It is the contribution of business enterprises to achieving the greatest amount of prosperity and well-being for the societies in which they operate by using the least possible amount of non-renewable economic resources-in an attempt to leave part of those resources for future generations to ensure the continuation of life on the planet."* Administrative and financial deviations that can be monitored in the issue of economic sustainability can be identified in the following points: 1) Wasting raw materials *"non-renewable resources"* resulting from poor storage and large production that exceeds the market need; 2) Ignoring the recycling economy; 3) Not exploiting non-renewable resources to produce high - quality goods and services.

Legal Responsibility "obey the laws and regulations"

Corporate legal responsibility is the corporation's compliance with local laws and international instruments while practicing its activities to achieve its goals. The activities carried out by Institutions- in various sectors "for profit and non-profit" in order to achieve their goals, must be consistent with the financial and administrative policies, and regulatory controls and procedures "the financial and administrative regulations of the institution." Violating these policies creates chaos within these institutions.

These institutions must comply with local laws, such as tax laws, customs laws, social security laws, labor laws, working women's rights laws, workers' rights laws, environmental protection laws, consumer protection laws and service recipients, etc. These institutions must comply with international instruments issued by global or international organizations, such as those issued by the United Nations, the World Health Organization, the International Labor Organization, the International Standardization Organization, etc. The state and its institutions are part of the global system. Compliance with these charters means not violating the international legal order and desire specified in those conventions.

3.2.5 Deviation from Legal Responsibility

Deviation from legal responsibility can be divided into three categories:

Deviation from Administrative and Financial Policies "Firm Laws"

Each institution has its own internal laws, which are known in the business world as administrative and financial regulations. In most cases, these regulations differ from one institution to another. Administrative and financial regulations reflect the content of the administrative and financial policies in force in the institution and national laws. The regulations show how to perform the job duties " functions" of all the departments included in the functional organizational structure of the institution in an orderly manner.

Administrative and financial regulations indicate the rights and duties of the employees of the institution. The regulations clarify the functional relationship among the departments of the institution, and regulate the relationship between the

institution and external parties in a way that guarantees the rights of all parties. Violation of regulations is a violation of the institution's policies. Failure to comply with the regulations negatively affects the performance of the institution and wastes the rights of others "stakeholders." Non-compliance of the institution's departments with the regulations - in whole or in part, means the institution's failure to comply with its social responsibility, specifically in the field of legal responsibility -whether in whole or in part.

Deviation from National Laws" State Laws"

State laws are a set of mandatory restrictions and directions to regulate relations among all the parties involved "*natural persons and legal entities*" in the country to preserve rights, achieve justice and improve the quality of life. Institutions must abide by national laws. Violating national laws means contributing to creating destructive chaos within the geographical borders of the state.

In contemporary societies, respect for national laws by economic institutions is an imperative that must be adhered to. Non-compliance of institutions with national laws means that these institutions are not committed to their social responsibility, specifically in the area of legal responsibility. It should also be noted that, when designing the organization's regulations, consideration must be given to the compatibility of those regulations with the national laws of the society in which that organization operates. Inconsistency is considered a legal violation unless there are convincing justifications that can be used to obtain special exceptions from the legislative bodies in the country.

Deviation from International Instruments

Member states of international organizations will be obliged to adopt all instruments issued by those organizations. The national laws of the member states should be in harmony with those instruments. And since economic institutions are part of the entity of the state, they must also abide by the content of those instruments when designing their internal laws "*regulatory regimes and regulations.*" Deviations from international instruments can be classified into: 1) Design deviation, which means that the business establishment designs its regulations in a way that is not in line with those instruments; 2) Obligation deviation, which means that the regulations are designed in a way that is consistent with those instruments, With the monitoring of cases of non-compliance by the employees of the institution to the legal texts "*provisions*" that embody the content of those instruments. Violation of international instruments, whatever the type of such violation, it indicates the institution's lack of commitment to its social responsibility, specifically in the field of legal responsibility.

3.3 Ethical Responsibility "be ethical"

The normative expectations of most societies hold that laws are essential but not sufficient. In addition to what is required by laws and regulations, society expects

businesses to operate and conduct their affairs in an ethical fashion. Taking on ethical responsibilities implies that organizations will embrace those activities, norms, standards and practices that even though they are not codified into law, are expected nonetheless. Part of the ethical expectation is that businesses will be responsive to the “spirit” of the law, not just the letter of the law. Another aspect of the ethical expectation is that businesses will conduct their affairs in a fair and objective fashion even in those cases when laws do not provide guidance or dictate courses of action.

Thus, ethical responsibilities embrace those activities, standards, policies, and practices that are expected or prohibited by society even though they are not codified into law. The goal of these expectations is that businesses will be responsible for and responsive to the full range of norms, standards, values, principles, and expectations that reflect and honor what consumers, employees, owners and the community regard as consistent with respect to the protection of stakeholders’ moral rights. The distinction between legal and ethical expectations can often be tricky. Legal expectations certainly are based on ethical premises. But, ethical expectations carry these further. In essence, then, both contain a strong ethical dimension or character and the difference hinges upon the mandate society has given business through legal codification (Carrol, 2016).

The activities carried out by the institutions in various sectors "for profit and non-profit" - to achieve their goals, must be consistent with the noble human values and the code of ethics "the rules of professional conduct." These institutions must combat administrative and financial corruption. These institutions should contribute to promoting social justice among employees "equal opportunities for all". These institutions must prevent all forms of racial discrimination within their walls, etc.

3.3.1 Deviation from Ethical Responsibility "Deviation from Codes of Ethics and Professional Code of Conduct"

Codes of ethics "*rules of professional conduct*" are document issued by the states or their organizations that include a set of relevant values, standards and principles that define the desirable behavior to be embraced and the undesirable behavior to be avoided by employees in the work environment. They are documents that guide workers in public and private sector institutions in the state to the behavioral controls that must be adhered to during the performance of their jobs within the buildings and walls of their institutions. The content of codes of ethics "*rules of professional conduct*" should reflect the following principles: Transparency; Integrity; Honesty; Probity; Impartiality; Objectivity; Combating negative phenomena of all kinds and forms; Justice and equality.

Codes of ethical conduct may be issued in pamphlets or booklets that remind of the organization's values and ethics. Some organizations require employees to sign the code to be aware of it and abide by its requirements. Some companies even require their employees to sign pledges stating that they will abide by the company's rules of

conduct. The lesson is not in the existence, size, form or content of the ethical code, but in the extent of commitment to it by employees, administrative leaders, and citizens who benefit from the organization's services. A questioner may ask, what is the difference between a code of ethical conduct and the law? Or what is the difference between a code of ethical conduct and the executive or organizational regulation? Here it can be said that the ethical code is usually voluntary and morally motivated, and the conscience is the effective control tool in this case, while the law and executive or organizational regulation acquire an obligatory character.

Violation of the instructions contained in the codes of ethical behavior adopted by the institution is considered an administrative deviation that affects the quality of the institution's commitment to its social responsibility.

3.4 Philanthropic Responsibility "be a good corporate citizen"

It is the moral and material support that companies provide to the society in which they operate. It involves being a good corporate citizen and including active participation in acts or programs to promote human welfare or goodwill (AlAm, 2020). Corporate philanthropy is the material and immaterial sacrifices that corporations make for the benefit of other entities outside the walls and buildings of those corporations, without waiting for any economic benefits other than enhancing the competitive advantage. Corporate philanthropy in its broadest sense means improving the quality of life for the community or one of its sects by providing a helping hand and material and non-material assistance to all parties outside the corporation's walls and buildings (Saleh, 2021).

3.4.1 Deviation from Philanthropic Responsibility "Deviation from the Content of the Social Contract Theory"

Corporate philanthropy is a general term that includes all activities, programs, and initiatives that corporations implement to support and improve the quality of life for specific target communities or society in general. Corporate philanthropy can include: Donations of money, time, and work "effort"; Collecting donations for a cause; Making interest-free loans; Waiver of economic gains to others; A reduction in the selling prices of goods and services in recognition of specific circumstances, in solidarity with people; Permission to use fixed assets for specific periods "free of charge" for the benefit of certain sects and groups or for the sake of improving, supporting and developing the performance of specific institutions in society, or for the benefit of society as a whole.

The researcher defines corporate philanthropy as follows: "It is a set of charitable initiatives (material and non-material donations) adopted by corporations, which contributes to improving the quality of life within the communities in which they operate, which is voluntarily provided by those corporations without any legal coercion, in response to the aspirations of contemporary societies and their urgent desires to develop the role of corporations to be the ideal partner who will bear part

of their worries and problems due to the inability of governments - in most countries of the world, to meet all the needs of their contemporary societies and achieve all their aspirations" (Saleh, 2021).

Although the charitable works that businesses provide to their communities are voluntary, but refraining from them and not participating in them - if the ability to do so is available, can be considered a violation according to the idea of CSR "*Corporate charitable responsibility*". This violation is due to the institution's lack of commitment to the content of the idea of the social contract.

Corporate social contract is an explicit or implicit compact that regulates the relations between the firm and the community, and which moderates the mutual benefits open to them. Corporate social contract typically posits that the firms have consented, either explicitly or tacitly, to surrender some of their profits to the community in relation to the negative externality their activities have created in the community. Also, the notion of corporate social contract indicates that the community has consented, either explicitly or implicitly, to surrender its resources to the firm in exchange for compensations. CSR is the most elementary form of the contract (Ibanga, 2018).

Non-compliance of institutions with the requirements of the social contract theory is one of the violations that affect the quality of the social performance of institutions. The benefits obtained by society are much less than the value of the bills paid by the institutions, and to create a state of balance between the benefits of the two parties, companies must give up part of their profits for the benefit of society. Non-compliance does not entail legal penalties but may result in penalties of another kind imposed by society on companies- especially in developed societies, such as undermining the company's competitive advantage. Failure to meet the requirements of the social contract theory is a violation that must be mentioned in CSR reports.

4. Conclusion

By adopting the concept of affiliation, this study was able to classify administrative and financial deviations into four main categories, which are: 1) Deviation from corporate economic responsibility; 2) Deviation from legal responsibility; 3) Deviation from ethical responsibility; 4) Deviation from philanthropic responsibility.

Administrative and financial deviations committed by business institutions are in fact a clear indication of the existence of a state of non-commitment to CSR in whole or in part by those institutions. Through the nature of administrative and financial deviations, it is possible to determine which corporate social responsibilities (economic, legal, ethical, and philanthropic) that the institution has not adhered to. Deviation means violation "whether intentional or unintentional."

Administrative and financial deviations according to their nature and content can be classified into economic deviations, legal deviations ethical deviations; philanthropic deviations. Therefore, these deviations can be attributed to one of the four social responsibilities of corporation. Using the concept of affiliation, the study was able to classify administrative and financial deviations according to the thought of CSR.

Whatever role the internal audit will play in the field of social responsibility, the internal auditors will have to realize the administrative and financial deviations from the perspective of CSR "*according to the thought of CSR.*" Classifying administrative and financial deviations according to the idea of CSR will contribute to strengthening the capabilities of internal auditors in performing their oversight roles in the field of CSR, whether those tasks relate to insurance, evaluation, report, or consultancy.

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