The Role of National Audit Court on the Effectiveness and Administrative Efficiency of Performance of Accounting Systems (Practical Study of a Sample of Government Administrative Units in the Kingdom of Bahrain)

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Abstract

Through access to some of the reports of the National Audit Court of years of government administrative units under the control of the Court found weaknesses in the accounting systems of these of these units and the weak interaction between these units and the Audit Court and the Administrative by the present study aims to investigate the role of the National Audit Court in the effectiveness of the accounting systems in the governmental units in the Kingdom of Bahrain. It also aims to investigate the factors affecting the extent of financial audit procedures within various governmental units In Bahrain. The importance of this study is clear in showing the role of the National Audit Court in reducing employees accounting errors, in preventing misuses of public resources, and in protecting resources from fraud and manipulation. The study shows that following the rules and regulations of the National Audit would lead to safeguarding of assets and early discovery of errors, violations, or variations, so proper action is taken on time.

The study investigates four hypotheses: the first is concerned with the role of the Audit Court on the effectiveness of the accounting systems in public units; the second is concerned with the role of Audit Court in increasing the effectiveness of the internal control systems of public units; the third is related to the effect of the Audit Court on the enhancement of managerial coordination in the public units; and the final hypothesis is related to the effect of the Audit Court in increasing the efficiency of budgetary appropriations of the public units.

In order to investigate the hypotheses; a 47 paragraph questionnaire was distributed to a sample of 100 employees working in different public units in the Kingdom of Bahrain. The sample is consisted of 54 males and 46 females representing different ages with different qualifications and specializations. The analysis to generated data has produced the following results:

- There is a significant role to Audit Court on the effectiveness of the accounting systems in public units in Bahrain.
There is a significant role to the Audit Court in increasing the effectiveness of the internal control systems in public units.

There is a significant role to the Audit Court in the enhancement of the managerial coordination in public units.

There is a significant effect of the Audit Court in increasing the efficiency of budgetary appropriations of the public units.