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*Strictly as per the compliance and regulations of:*



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The most important results of this study: that the regulations and the company adapted to the social conditions to ensure good implementation by her staff, and assess the degree to submit to the rules and regulations and amendments thereto staff and especially the financial and accounting by the internal auditor, and help offices internal audit of the external auditor to give professional opinion more clearly and independently.

The most important recommendations of the study: the application of international standards on ethics functional audit such as: integration, objectivity, and independence, and mutual trust, and the holding of specialized conferences to sensitize stakeholders to promote the concept of corporate governance and their impact on the vision and mission of the banks.

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## I. INTRODUCTION

Information technology governance has become one of the biggest concerns of business. In most projects, it has become an integral part in the work of the organizations to support and sustain business growth, and the successful understanding of risk management of information technology tools have a direct impact on the success and sustainability of organizations.

The expansion of ICT applications and techniques, and accounting within the services sector covered by WTO agreements, made the profession of auditing and information technology to interact with these changes, particularly the companies most affected by and impacted by this technology, so it became necessary to examine the elements of the internal audit of the IT environment in light of the

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corporate governance and development to suit the needs of the new environment.

The corporate governance system of the company management and control by the Board of Directors that defines its objectives and strategies and establish a leadership able to implement and follow up the management of the Organization and the contributors to the results and these practices are subject to laws and regulations, the role of the internal auditor that becomes clear if the basic relationships among key influencers in corporate governance and of the boards of Directors and audit committees and senior management.

The internal auditor shall give the strength and effectiveness of the internal control in a company which is reflected on the need to apply the regulations, instructions and work ethics which helps to achieve the company's objectives, vision and strategy, and the internal auditor's work in a changing work environment affected by and affect the IT environment which leads to the need for rehabilitation of the internal auditor to keep pace with developments in information technology, so it has to be rehabilitation of the auditor through corporate governance factors keep environment New change and evolve depending on developments in the economic environment.

### a) Problem Study

The problem with the study to answer the following question "how corporate governance should assist the work of the internal auditor in the environment of information technology.

In order to answer that question is the problem of the study the following.

- What is the role of the internal audit profession ethics in the information technology environment in enhancing the application of corporate governance in commercial banks in Jordan?
- What is the role of regulations in the information technology environment within the company to promote the application of corporate governance from the perspective of internal auditors at the Jordanian commercial banks?
- Is there an internal auditing offices assist internal auditors in the information technology environment

to promote the application of corporate governance in commercial banks in Jordan?

b) *The study hypotheses*

From the elements of the problem of the study the study assumes the following.

- There is no role for the internal audit profession ethics in the information technology environment in enhancing the application of corporate governance in commercial banks in Jordan.
- There is no role for regulations in the information technology environment within the company to promote the application of corporate governance from the perspective of internal auditors at the Jordanian commercial banks.
- There is no role for internal audit offices assist internal auditors in the information technology environment to promote the application of corporate governance in commercial banks in Jordan.

c) *Significance of the Study*

Important research of the importance of corporate governance at present and the importance of internal audit is one of the foundations that underpin corporate governance in separation of ownership and management, the internal audit assists in examination and evaluation of operational activities and internal control systems and validate the strategic directions of the Department and the health application.

Internal audit is the most important sections that require the use of information technology because of its importance in providing management with the information they need to make decisions at the right time, which requires a technical development of a higher level of development in accounting and economic environment that internal audit information database for internal management in companies, especially management. The correlation between corporate governance structure and vulnerability of lower quality financial reporting and financial statement fraud and inflated revenue and financial control problems. In addition, good governance help achieve higher rates of economic growth, since the governance contribute to policy formulation and implementation, which in turn attracts more foreign investment.

So many developments on the roles of internal auditors in modern societies to become more responsibilities with regard to compliance with

regulations and instructions issued by the Department to confirm the validity of accounting data confirm the reliability of the computer network to prevent break through data and information stored in computerized accounting software, this means the need to develop regulations and instructions within the company by the change in the it environment. The internal auditor is a database of most departments in any company which leads to the need for rehabilitation of the auditor to carry out the tasks and duties entrusted to him to achieve the company's vision and mission and general objectives that meet to continue in the market and achieve competitive advantage.

d) *The Objectives of the Study*

This study seeks to achieve the following goals:

- Identify the role of regulations and instructions to assist the internal auditor to adapt information technology environment.
- Find the role of ethics as an important factor in corporate governance in the internal auditor's assistance in adapting to the information technology environment.
- Identify the role of internal audit offices in the internal auditor's assistance to adapt to the requirements of the it environment.
- Identify the nature of the work of the internal auditor and the changes in his work to keep up with the demands of the information technology environment.

e) *Methodology of the Study*

Following the analytical inductive curriculum Finder by display of the importance and role of corporate governance, literature review study and the results of previous studies Arabic and foreign countries on the subject of study. The researcher will focus on analyzing legislative requirements and professional governance to conduct deeper analysis and provide better visualization of the beneficiaries of this study.

f) *Society and the Study Sample*

The study population consists of internal auditors working in Jordanian commercial banks listed in Amman security exchange after a phone or interviews with internal audit Department show that the number of Internal Auditors as follows:

Table 1 : Number of Internal Auditors and the Questionnaires Distributed and Recovered

number	Name of bank	The number of Internal Auditors	questionnaires distributed	questionnaires recovered
1	The Housing Bank for trade and finance	37	29	24
2	Arab Bank	48	31	19
3	The Arab Islamic Bank	15	12	10

4	Jordan Ahli Bank	27	22	18
5	Arab Jordan Investment Bank	21	14	11
6	Bank of Cairo Amman	17	13	7
7	Bank of Jordan	22	16	13
8	Jordan Gulf Bank	19	14	10
9	Jordan Islamic Bank	43	30	22
10	Jordan Kuwait Bank	19	14	9
11	United Bank	16	10	6
	Total	284	200	149

Notes from Table I recovery rate is 74% (149/200) also notes that the distribution of study population is 70% (200/284) and all questionnaires were valid for the purposes of statistical analysis.

g) Previous Studies

- i. Study of Abu Khadra, Aldeep and Al-Ramah (2008) "Measure the level of ICT governance in industrial using framework control objectives for information and related technology"[1]

This study aimed to contribute to the implementation of the new measure of the level of information technology governance in industrial companies listed in stock exchange of Oman through a framework called the "control objectives for information and related technology (COBIT) in four dimensions (planning and organization, acquisition and implementation, support, communication, follow-up and evaluation), and measure the level of information technology governance, using this framework. In order to achieve the objectives of the study was designed to identify distributed to industrial companies listed their shares on the stock exchange of Amman. A basic premise of the study and four subsidiary hypotheses, measures the level of information technology governance, results reached a good level of governance. The researchers recommended that the application framework (COBIT) as a tool to measure the level of ICT governance for various companies in Jordan and to assist managers and Auditors in understanding information technology systems in their companies, leading to protect the assets of the companies, and the security level, and this in turn leads to the optimum benefit of information technology, which are reflected in improved business processes, which will reflect positively on client satisfaction and confidence in the services provided to them, which in turn enhances the capabilities of company competitiveness, and achieve the goals of including Increase profits.

- ii. Study of Gowell (2012) "Developing An Effective Internal Audit Technology Strategy"[2]

A study aimed to analyze the appropriateness of the audit committees' responsibilities contained in Jordanian legislation to fulfill its role in the area of corporate governance, as well as the appropriateness of some of the other responsibilities of the proposed commissions of inquiry, and the main attributes required for audit committees. In order to study the researcher used questionnaire distributed among the auditors who

work in the offices of Jordanian companies audit must have an Audit Committee. The results of the study showed that the Auditors felt that the responsibilities of audit committees in Jordanian legislation appropriate to their role in the corporate governance process. The researcher had made several recommendations which add other responsibilities of audit committees, the audit sample research tended to reject the interference of audit committees in matters of appointment and determine their fees and isolation, despite the expected benefits of this procedure.

- iii. Study of Alhosban 2014 Impact of conditional factors on internal control system in keeping with the requirements of information technology from the point of view of ICT auditors at commercial banks in Jordan [3]

This study aims to identify the linking of police supervision of the internal control system and identify the impact of these links in promoting the concept of banking supervision, and highlight the concept of conditional and control areas of evolution and their use. This study depends up on deductive approach: through the questionnaire user-friendly design and characteristics of the study include the study variables and assumptions. The most finding of this study: An Auditors provide management about the reliability of it systems and how to control environmental factors both internal factors or external factors and internal oversight helps to identify opportunities and threats of the external environment and identify the strengths and weaknesses of the internal environment factors, An Auditor shall determine the conditions of uncertainty in the information technology environment which reduces risks of modern technology and investment opportunities by internal oversight, and Auditors should focus on expanding the information and try to adjust its deployment in large organizations because it will have a wide range of information about internal activities, and main recommendation are: The auditor training and education programmers on information security risks and their impact on the company's working environment. The role of internal audit and the internal control system in determining a company's information technology tools, audit, and determine the costs for those



programs, and conferences, seminars, known researcher conditional control factors on large business organizations particularly banks.

*a. The current study differed from previous study*

- These studies are focused on internal audit governance relationship without considering variables such as ethics or internal audit offices, or the nature of the regulations and instructions.
- These studies do not take into account the change in the nature of the work of the internal auditor and the it environment of the internal auditor of the tasks and responsibilities which means that developments in information technology and the impact of those developments on the nature of the work of the internal auditor.
- This study tries to suggest new additions links the foundations of corporate governance and their adaptation to the requirements of the it environment.
- They are trying to apply the proposed internal auditors in commercial banks by linking the work of the internal auditor with information technology tools to the requirements of change and development in the information technology environment.
- It is based on linking the internal auditor's work environment with the use of information technology tools in the light of the concept of corporate governance.

## II. LITERATURE REVIEW

*a) Features of Information Technology Governance*

- It is the responsibility of the Board of Directors, supervisors and executives.
- The primary goal of harmonizing the information technology strategy and business strategy.
- It includes responsibilities and strategies and processes for the use of information technology.
- It is part of the Organization's overall governance.

The benchmark No. 2130 branching from the standard no. 2100 of second group regards corporate governance, and suggests that it should contribute to the activity of internal audit in corporate governance by its contribution to the reformation and improved governance through the following [4]:

Enter the values and goals and achieve them so that departments prepared and able to disclose that its activities and its actions and decisions conform to the objectives established and agreed upon.

Monitoring the achievement of the goals through: Evaluation of the quality of performance of the port on the level of the responsibilities assigned to employees do and make appropriate recommendations to improve the company's operations and develop and

raise production efficiency through training proposal required of them.

The work of audit committees in effective supervision on the financial reporting process and show the quality and high efficiency, as well as to protect the rights of shareholders and other stakeholders, and it is clear that, to be effective audit committees in supervising the financial reporting process, they cannot operate in a vacuum, and since these committees rely on the information provided by the financial management and internal audit staff and external auditors. Therefore, it is important for this Committee to create an open dialogue and free and explicit and systematically with all of those involved with these committees in the work, in fact, financial accounting and the financial reporting process of high quality which is the ultimate objective of the process cannot produce only through effective communication between those involved [5].

*b) The Theoretical Framework of the Study*

With the magnitude of the project and its complexity, it became impossible for project owners and management to scrutiny as a result of the gap between the Administration and implementing processes, it became incumbent on managers to rely on data and statistics and summaries, and began using the internal control management to help it to carry out its functions and to ensure compliance with plans and policies, and from here emerged the need for internal audit to ensure the validity of financial statements and internal control systems and compliance [6] traditionally assumed that the external auditor commented on the work of internal audit and the level of quality, but the external auditor may not be familiar with, and most importantly the expertise required to undertake a comprehensive review of the quality of the internal audit and the external auditor does not need to review the work of the internal auditor, and the external auditor-trainer and has no experience in internal auditing. Hence, there are new trends in verification of the internal audit work through three options to check the quality of the internal audit, and these options: Internal audit review of the competent authority and agreement with other internal audit teams and establish a government agency to check performance at the country level.

Could be the role of the external audit offices on the profession of internal audit (internal audit offices) through the following: a continuing programmed for the education of Internal Auditors on the internal audit process and provide scientific background and process of the internal auditors and the volume and quality of supervision of the work of the internal auditors [7].

Hence the idea of internal auditing offices to check the work of internal auditors to enjoy many years of experience in internal auditing in different institutions,

they can conduct in-depth audits internal audit based on generally accepted new performance standards. This is some internal auditors concerned that these institutions may find their way into the company and affect the job stability and the company a contract to conduct the internal audit, external audit should conduct periodic audit internal audit which Checker helps you to deliver its services by professional. Influenced by the information technology policy of the company and policy learning, and help to reduce the costs of use of computer systems and networks, and the ethical issues in information technology systems place great sincerity and representation of information storage and processing, so the auditor comes to influence the policies of the Administration, by virtue of its association with the Board-with attention to ethics staff and training courses so as to find a staff capable of genuine use and maintenance of existing information and maintaining the security of information [8].

Owners should take into consideration the users moral matters, the Department must also confirm that the policies and directives of the company took into consideration the ethical approach information is unacceptable, and the dignity of the employee, an information security strengths and weaknesses of the company, allows vulnerabilities to be part of the infrastructure so as to make the company and information risk in the it environment. And so we can mitigate those risks (such as misuse of it systems, or vandalism in software and systems), we pay attention to staff and give them job stability rights with them, and to be honest with them management [9].

So that Must use technology and information security with other rights and interests are reserved, and must have the level of security commensurate with the information that they contain, together with the assets and how they occur in a democratic manner. There are some issues related to ethical issues in information technology and the environment, information security, the internal auditor must consider the Using the method of moral honesty, disclosure of information and data obtained by the company from others and honest and equitable representation on the data and information and show to others and destroy sensitive data and not required for a long time, and this means confirmation of honesty and security of sensitive information beyond their purpose.

Must be used, implemented and managed information technology and information security in social ethics and honesty factor takes, because information systems are implemented by staff and company culture, where the laws and regulations of companies providing the best ways to optimize the use of resources, which means that your company has adapted to the social conditions to ensure good implementation by staff [10].

The successful practice of the profession of auditing, leadership ability and negotiating new conditions such as information technology and other developments in the world of information systems and email, you need to have the auditor qualities related to ethics and accept criticism and have conscience and action and dealing with others honestly and daring social and pragmatic mood, thinking, self-reliance and civility, courteousness and social awareness and good communication and proper [11].

Rapid changes in information technology and managerial practices in many organizations were forcing efficient internal audit as a tool for the exact management of any business economic resources. Simultaneously, recently numerous mergers have been realized. However there is no such a research which describes the interaction between M&As and internal audit. For this reason the purpose of our study is to highlight via theoretical and empirical data the interaction between M&As and internal audit. The results point out that internal audit can contribute significantly to acquisitions activity .There are ethical rules the auditor accepting these rules used in the daily work of Auditors, should be a source of ethical rules and regulations. There are international standards relating to ethics audit functionality such as: integrity, objectivity, independence, mutual confidence, and to have a functional competencies and technical standards [12].

Audit planning and scheduling are basic processes that can be enhanced through the use of technology, especially with respect to larger internal audit departments. Key technology-related goals include increasing efficiency and enhancing operational effectiveness. These goals can be pursued through better, more transparent personnel scheduling systems and through enhanced audit planning systems. Transparency can be a significant benefit when staff and managers are informed about upcoming schedules and related staffing needs. In addition, it may be possible to establish a direct link between staffing needs and personal skills inventories to achieve better matches between project needs and resources. Another possibility: Linking work paper and scheduling systems so that the staff assigned to an audit according to the scheduling system can be directly listed on the work paper file for that audit engagement. The continuing technological changes are forcing change on his checker to work, they create new opportunities and new risks, changes in laws and regulations for information security, reliability, and extend the work and activities of the company, meaning that the management company to review regulations and laws passed by from one period to the next, knowing the suitability for work in the information technology environment, and the Administration on the updated accordingly [13].

So it should have regulations and instructions issued by the internal control system or the company management in an IT environment that: promotes good practices and provide legal proof of access to programs and data relating to the company in order to ensure information security policies and try to mitigate risks and provide the ability to update company information from one period to the next and by experts and consistent regulations and legislation with legal and legislative requirements of the State and increase the efficiency and effectiveness of the operations of the company and take the culture and systems Business and social situations and interests of staff members.

The internal auditor must perform the following actions with respect to regulations and instructions under information technology environment: assessment of degree of regulations and modifications of the staff and especially the financial, accounting and assessing the degree of generally accepted norms and standards here means the policies, procedures and laws, in addition to complying with the functional requirements, such as compliance with generally accepted accounting principles and evaluation of employment with the company and help to be harmonious with the help of information technology, especially in the accounting and financial staffing and career requirements, legal, Government and external legislation if necessary [14].

The technical change in the provision of information to create a new work force and new global market, thus the accounting profession in a big challenge in front of it, which means the need for qualified staff and instructor of several governmental and non-governmental actors are to develop regulations and legislation to regulate the profession of accounting and audit, because information and knowledge has increased the need for Auditors and accountants, and created new services provided to internal and external parties in the company, which implies the need to develop laws and regulations commensurate with the expansion of domestic needs Regional and international levels, if necessary [15].

The auditor faces rapid changes resulting from high-tech in the accounting and auditing profession, which requires changing some laws passed by the Government, and you should review those laws by the competent authorities within and outside the Government sector on a continuous basis to keep up with the laws of the high-tech information and suitability for new challenges, and the role of Government through the availability of qualified specialists in the process of issuing laws and intelligibly in conjunction with non-governmental actors and relevant accounting and auditing [16].

It is important to determine whether the changes in the accounting profession, the need for legislation, but also more important to determine where

and how these changes will be watching when they occur. The governmental authorities when issuing laws that take the following into account: the impact of globalization on business organizations and the impact of information technology and the expansion of services offered in Exchange for testimony from an official or quasi-official powers and the influence of legal challenges concerning the legislative system and the effect of geographic changes on the job [17].

Legislation and amendment or change is the result of the movement of society in General, and reflects the development in various sectors who becomes the new legislation a requirement and modify or change old inevitable, I have introduced legislation in existence from the environment through experience and the accumulation and crystallization almost unanimously for stakeholders in addressing their issues. With regard to government legislation, government authorities should engage professional competent in the laws concerning the accounting and auditing profession, so that such legislation has several aspects and interests through discuss developments in the profession and keep abreast of developments on the environment of accounting and auditing, and can involve the Association of certified public accountants and accounting laws relating to the accounting profession [18].

Government authorities must also regulate the auditing profession to develop legislation and regulations that clarify the responsibilities and duties of Auditors, as well as to determine whether disciplinary sanctions or penal or civil, and to review those laws and regulations from one period to the next in order to ensure their relevance to corporate business and it activities and work through various developments internally and externally effects [19].

### III. STATISTICAL ANALYSIS AND PRESENTATION OF RESULTS

After show audit of information technology and the role of internal auditor in the corporate governance environment, it will present and discuss the results of the study in this chapter, in particular: the stability and credibility of the results, and discuss the study hypotheses and testing hypotheses.

#### a) *Validity and Reliability*

When testing the credibility of Alpha to determine the degree of internal consistency (reliability) of respondents to the questionnaire, the alpha can be interpreted as the correlation coefficient between the answers so the alpha value can range between 0 and 1 and alpha value statistically accepted is 60% at least for dissemination of results [20].

b) *The Decision to Accept the Study Hypotheses*

The study on community banks have been relying on the use of descriptive statistics for data such as the arithmetic mean and standard deviation. I have been using the scale (likert) consisting of five degrees are arranged as follows: (5) strongly agree (4) OK, (3) neutral (2) disagree (1) disagree strongly.

In order to accept the premise was based on arithmetic mean of each paragraph, as well as the arithmetic mean of the paragraphs that represent each hypothesis in accepting or rejecting the hypothesis, has been relying on hypothetical 3 which in light of comparing computational environments for every hypothesis with this premise to accept or reject hypotheses of the study. In order to test the hypotheses are based on one sample T Test.

c) *Description of the Sample*

The following tables show the distribution of individual study sample variables (General information).

Table 2 : Years Experience

Description	Frequently	Percentage
Less than 5 years	39	26.5%
5- less than 10 years	27	18%
10- less than 15 years	63	42.5%
15 years and more	20	13%
Total	149	100%

Notes from Table II that the study sample the vast majority of them in terms of years of experience of class 10 to less than 15 years and this is a positive reflection on the sincerity and consistency of the study tool, as noted in the second category are less than five years.

Table 3 : Scientific Certificate

Description	Frequently	Percentage
College	0	0%
University	94	63%
Master	39	26%
PhD	16	11%
Total	149	100%

Notes from Table III that the sample for the study with University certificate by 63% and this is a positive sign that the study sample qualifying and this reflected the conclusions and recommendations of the study and the reason for this is that the minimum any internal auditor should at least Bachelor degree and it shows that the percentage of associate degree holders average is zero and a 26% who get master's degrees and 11% of those who get a PhD.

Table 4 : Specialization

Description	Frequently	Percentage
Accounting	85	57%
Financial	36	24%
Management	15	13%
Other	13	6%
Total	149	100%

Notes from Table IV sample members in terms of specialization accounting major who hold majority and this is a natural consequence of the study population are internal auditors, it is natural that this high percentage is 57%, and noted that finance them second place in the study sample members and by 24%.

d) *Discussion of Statistical Results with Hypotheses of the Study Variables*

First hypothesis: "There is no role for the internal audit profession ethics in the information technology environment in enhancing the application of corporate governance in commercial banks in Jordan".

Table 5 : Views The Sample Variable Ethics

Number	Description	Average	rank
1	The Auditors to influence management policies by virtue of its association with the Board-with attention to ethics staff	2.29	8
2	The Administration stresses that policies and company took into consideration the ethical approach in information in an acceptable way	3.79	4
3	Using technology and information security with other rights and interests are reserved	4.37	1
4	Using the method of moral honesty, disclosure of information and data obtained from other	3.09	6
5	Used, implemented and managed information technology and information security in social ethics and honesty takes factors	3.86	3
6	The successful practice of the profession of internal audit, leadership and negotiation depends on the use of information technology tools in audit	3.18	5
7	Instructions and regulations by the company adapted to the	4.26	2



	social conditions to ensure good implementation by staff		
8	Applying international standards on ethics, auditing functionality such as integration, objectivity, independence, mutual trust	2.42	7
Total		3.41	

Notes from Table V that the study sample members confirm that the third paragraph with the most approval with an average 4.37 and this paragraph with the tools of information technology and information security are used to contribute to the preservation of the rights and interests of not entering the powers of each Checker which means a specific job description for each checker that shows the existence of a moral and unauthorized entry to each checker and this thanks to the use of computerized accounting software and computer networks, also notes that the seventh ranking second in degree of acceptance among members of the study sample average 4.26 and the paragraph with the regulations and instructions within the company with social conditions for employees which is reflected on having adhered to the lack of interest of the derogations and this leads to a reasonable assurance compliance auditors with the regulations as responsible for the implementation of those instructions in the Bank, As noted in the fifth paragraph of her third-degree average of 3.86 of the ICT tools used, implemented and managed in a social manner so that each of them a particular work domain checker takes into account the specialization and expertise of everyone in terms of ensuring the reliability of computer networks or make sure logging accounting data or verify migrated and even ratified the financial statements, also notes that the first paragraph represent the lowest acceptance of the study sample of influence by the internal auditor to the Bank in interest control of reliance on ethical matters when issuing regulations, instructions and this shows that the internal auditor as it relates to a specific role is to ensure the application of the internal control system of the Bank in the first place. Also note that the average premise is 3.41 is higher than the mean virtual 3 this means that the study sample members acknowledge the existence of ethics as variable factors in strengthening corporate governance work environment internal auditor in the it environment.

*Second hypothesis:* "There is no role for regulations in the information technology environment within the company to promote the application of corporate governance from the perspective of internal auditors at the Jordanian commercial banks".

Notes from the Table VI that the members of a sample study confirms that the eighth paragraph

topping of the regulations and directives issued by the internal control system or the management of the company to keep pace with the it environment auditing and why might return to build banks of modern technology to achieve competitive advantage and maintain clients to ensure continuity in the market, Also note that the first paragraph is ranked second in the degree of acceptance by average 4.29 of the management company to review regulations and laws passed by from one period to the next, knowing the suitability for work in the information technology environment that is a continuation of the company's management to reconsider the extent to which information technology tools for customer requests to increase their numbers to reflect the profits and expenses of the investment in information technology tools, He also notes that the third paragraph a third application by members of the sample average of 4.17 of the regulations established by the culture and social conditions and interests of the staff and this means that the regulations on banks strengthen corporate governance concept that takes into account the interests of the Board and those of the staff regulations and with the values and habits of employees which means that their staff be easy and understandable through the use of information technology tools that facilitate the separation part and determine the powers and responsibilities of Internal Auditors and employees Associated with them, He also notes that paragraph 7 was the lowest acceptance in the study sample members with an average 3.49 to review the laws and regulations of one period to the next in order to ensure their relevance to corporate business and it activities and work through various technological developments and effects of externally and internally this indicates weakness in the presence of following the amendment of the regulations and their impact outside the Bank with these instructions from within the Bank also notes that the average premise is 3.51 and is higher than the mean value proposition 3, this indicates that the nature of the regulations for internal audit have an impact on strengthening corporate governance.

Table 6 : Views of the Study Sample, the Variable Regulations and Instructions

number	description	Average	rank
1	The management of the company review the laws and regulations of one period to the next, knowing the suitability for work in the information technology environment	4.29	2
2	Provide legal proof of access to programs and	3.64	5

	data relating to the company in order to ensure information security policies and try to mitigate risks		
3	Take the culture of established regulations and directives into account and social conditions and the interests of employees	4.17	3
4	Hiring help is evaluated by the company and are consistent with the help of information technology, especially in the accounting and financial staffing	3.16	6
5	Evaluation of the degree of regulations and modifications of the staff, especially the financial and accounting by the internal auditor	2.76	7
6	There is activation of the role of Government through the availability of qualified specialists in the process of issuing laws and intelligibly in conjunction with non-governmental actors and relevant accounting and auditing	3.68	4
7	Laws and regulations are reviewed from one period to the next in order to ensure their relevance to corporate business and its activities and work through various technological developments internally and externally effects	2.49	8
8	regulations issued by the internal control system or the management of the company to keep pace with IT environment auditing	4.43	1
Total		3.51	

*Third hypothesis:* "There is no role for internal audit offices assist internal auditors in the information technology environment to promote the application of corporate governance in commercial banks in Jordan".

Notes from Table VII that the members of the sixth paragraph stresses the study sample average 4.26 a idea offices internal audit helps to increase the efficiency of employees and give the independence and

transparency of the accounting data accuracy as a checker checks all the Auditors which gives data for accounting honesty and reliability of the largest addition to the internal audit offices strengthen the role of the external audit offices, also notes that the third ranked the second in the degree of acceptance of the idea of having an internal auditing offices help provide some kind of control over the work of the internal auditors in banks in particular and this is reflected in the validity and fairness of the financial statements, also notes that paragraph to the first ranked third in degree of acceptance about the idea of internal audit offices that take legal framework along the lines of the external audit offices especially in commercial banks the largest installations connected to the citizens and the supervision of the Central Bank, as the study sample does not confirm the existence of an internal audit offices assist external audit offices to give impartial professional opinion. Also notes that the average premise is 3.33 which is higher than the Middle premise 3 and this indicates that the members of the study sample tend to accept the idea of an internal auditing offices to promote the concept and implementation of corporate governance.

*Table 7 :* Reviews the Sample Variable for Internal Audit Offices

number	description	Average	rank
1	Establish a government agency to check performance at the country level	3.26	3
2	Internal auditing offices will help strengthen the work of the external auditor	3.13	5
3	Internal audit offices provide the size and quality of supervision on the work of Internal Auditors	4.15	2
4	Provide internal audit offices will help strengthen the application of corporate governance	3.76	4
5	Get Auditors in charge of information technology in the offices of internal audit	3.06	6
6	Internal auditing offices will help increase the efficiency of employees and give independent and more transparency about the accuracy of the financial statements	4.26	1

7	Internal audit offices assist the internal auditor company to implement policies and help more accurately	2.73	7
8	Assist the internal audit offices of external auditor to give professional opinion clearer and more independence.	2.36	8
Total		3.33	

e) Testing hypotheses of the Study

Table 8 : The First Hypothesis Test Result

Average	As a result the hypothesis HO nihilism	Significant T	Schedule T	The calculated T
3.41	reject	0	1.977	10.94

The first hypothesis test results of study "There is no role for internal audit offices assist internal auditors in the information technology environment to promote the application of corporate governance in commercial banks in Jordan" by using one way sample t test to the first hypothesis, the test results according to the Table VIII.

Notes from Table VIII so that the decision is to accept the hypothesis of nihilism (H0) if the value of the indexed value, and rejects the nihilistic hypothesis (H0) if the calculated value is greater than the value table. So we reject the hypothesis of nihilism and accept the alternative hypothesis that there is a role for ethics internal audit in the environment of information technology in the promotion of the application of corporate governance in commercial banks in Jordan.

Second hypothesis: "There is no role for regulations in the information technology environment within the company to promote the application of corporate governance from the perspective of internal auditors at the Jordanian commercial banks" by using one way sample t test to the first hypothesis, the test results according to the Table IX.

Table 9 : The Second Hypothesis Test Result

Average	As a result the hypothesis HO nihilism	Significant T	Schedule T	The calculated T
3.33	reject	0	1.977	6.49

Notes from Table IX so that the decision is to accept the hypothesis of nihilism (H0) if the value of the indexed value, and rejects the nihilistic hypothesis (H0) if the calculated value is greater than the value table. So we reject the hypothesis of nihilism and accept the alternative hypothesis that there is a role for regulations

in the information technology environment within the company to promote the application of corporate governance from the perspective of internal auditors at commercial banks in Jordan.

Third hypothesis: "There is no role for regulations in the information technology environment within the company to promote the application of corporate governance from the perspective of internal auditors at the Jordanian commercial banks" by using one way sample t test to the first hypothesis, the test results according to the Table X.

Table 10 : The Second Hypothesis Test Result

Average	As a result the hypothesis HO nihilism	Significant T	Schedule T	The calculated T
3.51	reject	0	1.977	14.28

Notes from Table VIII so that the decision is to accept the hypothesis of nihilism (H0) if the value of the indexed value, and rejects the nihilistic hypothesis (H0) if the calculated value is greater than the value table. So we reject the hypothesis of nihilism and accept the alternative hypothesis that there is a role for internal audit offices assist internal auditors in the information technology environment to promote the application of corporate governance in commercial banks in Jordan.

IV. THE FINDINGS AND RECOMMENDATIONS

a) First Study Results

- Using technology and information security with other rights and interests are reserved
- The instructions and regulations by the company adapted to the social conditions to ensure good implementation by staff.
- Used, implemented and managed information technology and information security in social ethics and honesty takes factors.
- Confirm that the policies and directives of the company took into consideration the ethical approach in information in an acceptable way.
- Regulations issued by the internal control system or the management of the company to keep pace with the IT environment auditing.
- The management of the company review the laws and regulations of one period to the next, knowing the suitability for work in the information technology environment.
- Take the culture of established regulations and directives into account and social conditions and the interests of employees.
- There is activation of the role of Government through the availability of qualified specialists in the process of issuing laws and intelligibly in

conjunction with non-governmental actors and relevant accounting and auditing.

- Internal auditing offices will help increase the efficiency of employees and give independent and more transparency about the accuracy of the financial statements.
  - Provide offices internal audit increases the volume and the quality of supervision of the work of Internal Auditors.
  - Provide internal audit offices will help strengthen the application of corporate governance.
- b) *Recommendation*
- Important to care that Auditors to influence management policies by virtue of its association with the Board-with attention to ethics staff.
  - Application of international standards relating to ethics audit functionality such as integration, objectivity, independence, mutual trust.
  - Using the method of moral honesty, disclosure of information and data obtained from other.
  - Evaluation of the degree of regulations and modifications of the staff, especially the financial and accounting by the internal auditor.
  - Provide legal proof of access to programs and data relating to the company in order to ensure information security policies and try to mitigate risks.
  - A review of the laws and regulations of the other in order to ensure their relevance to corporate business and its activities and work through various technological developments internally and externally effects.
  - Assist the internal audit offices of external auditor to give professional opinion clearer and independence.
  - Assist the internal audit offices of the internal auditor to the company to implement policies and help more accurately.
  - Specialized conferences held to sensitize stakeholders on strengthening corporate governance and its impact on the vision and mission of special banks.

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