



Central Library

### Thesis Abstract

<b>Faculty name:</b> Commerce	<b>Scientific Section:</b> Accounting	<b>Call No.:</b>
<b>Researcher name:</b> Shaymaa Yas Khudhair	<b>Degree:</b> Master	<b>Date of the thesis:</b>
<b>Title: The Integration between (Six Sigma and Data Mining ) in order to increase the efficiency of the internal audit- Field study</b>		
<b>Abstract</b>		
<p>The current study aims to demonstrate the effect of integration between the Six Sigma methodology and Data Mining technology on the efficiency of internal audit. In order to achieve the objectives of the study and testing hypotheses, a survey form was designed to be distributed to a sample of the study community, Qadisiyah University as an educational institution within the service sector, represented by (The academics and the internal auditors of internal audit departments). The percentage of valid forms was 89% of the total distributed forms (100 forms). When examining the hypotheses, it was concluded that there is a statistically significant impact using the Six Sigma methodology on the efficiency of internal audit through the adequacy of internal policies, procedures and internal audit programs, appropriate guidance and supervision, timing of performance feedback and reliance on smart programs to improve the quality of processes and provide quality services required, there is also a statistically significant impact using Data Mining technology on the efficiency of internal auditing by providing appropriate information, assessing the emphasis in internal control systems, increasing the ability to evaluate performance, facilitating the task of predicting variables, and using advanced statistical methods to analyze data and reduce access time, and the provision of counter-feed information periodically and there is a statistically significant effect on the use of the integration of Six Sigma methodology and Data Mining technology on the efficiency of internal audit, as the integration increases the explanatory power to interpret the changes that occur in the efficiency of the internal audit on the explanatory capacity of each. The study recommended the importance of focusing on research aimed at the integration of modern methods to achieve the objectives and the need to improve the capabilities of the internal auditors to use the modern methods for the purpose of improving the efficiency of performance through the establishment of specialized training courses to achieve a broader understanding of the use of these methods in the internal audit.</p>		