

# شهادة

كلية بنسلفانيا البريطانية الدولية

Registered with number 14554461

تشهد بأن

كيرلس كمال جرجس عبدالله

بناء على توصية من مجلس الكلية إقراراً منها باستيفائه المتطلبات المقررة

الماجستير المهني في إدارة الأعمال

ومراعاة لكامل حقوق وامتيازات الشهادة تم وضع ختم كلية بنسلفانيا البريطانية

الدولية في هذه الوثيقة

UKRLP 10097269

IQ ZB835594

التقدير - امتياز

رقم التسجيل : 0954432868 --

صدرت بتاريخ : 2025

وقد أُعطى هذه الشهادة بناء على طلبه لتقديمها الى المهتمين بها





Dean Office  
BRINLEVANIA BRITISH INTERNATIONAL COLLEGE  
P.B.I.C  
UK



# Certificate

We hereby certify that the Master's degree.  
after completing his professional studies,  
It is an unfiled professional program.

Certified in the UK

Which measures the required skills  
For postgraduate studies

College reference number I have the British government.  
number 14554461

Nature of business (SIC)

85320 - Technical and vocational secondary education

85421 - First-degree level higher education

85422 - Post-graduate level higher education

85600 - Educational support services



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Dialogue

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YOUTH  
WEER



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# Certificate

## Master of Business Administration

Certificate that Kirolos Kamal Gerges Abdallah  
Registered in the Master of Business Administration  
Registration No.: 0954432868 Under the su  
pervision of Dr. Arthur Alexander  
He accepted and submitted  
a master's degree at the end of his studies  
Graduation project entitled

**"THE ROLE OF INTERNAL CONTROL AND INTERNAL AUDIT IN ENHANCING  
CORPORATE GOVERNANCE"**

Accepted by:

Major Professor: Jon Edoar  
Committee Member - Meshel Jon  
Committee Member, Tsherl Couto,  
External Reader Mariam Samon

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# Pennsylvania British International College

Name :Kirolos Kamal Gerges Abdallah

Nationality: Egyptian

Student ID: 0954432868

Graduation Date: 2025

Program: Master of Business Administration



ERASMUS MUNDUS



EUROPEAN SOLIDARITY CORPS

#EUYouth Dialogue

EUROPEAN YOUTH WEEK



EURES



Erasmus+ ACTION & CHANGE

Erasmus+

#DiscoverEU

N	Subject	The Ratio Quality	Grade
1	Flying Planning	3.50	B
2	Human Resources Management	4.05	A
3	Financial Management	4.08	A+
4	Administrative Accounting	3.50	B
5	Marketing Management	4.07	A
6	Operations Management	3.50	B
7	International Business Management	4.05	A
8	Financial Accounting	4.08	A+

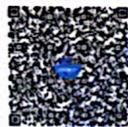
Graduation Criteria for the Master's Programs

Study Duration = 2024 To 2025

Master of Business Administration

OFFICIAL TRANSCRIPT

GPA = 85.3



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# Certificate Graduation letter

## To whom it May concern

Based on the approval of Pennsylvania British international College  
and the approval of the college president in  
accordance with the powers delegated to him by  
the Council in accordance with Resolution No. (425)

We acknowledge granting  
the student **Kirollos Kamal Gerges Abdallah**  
**Master of Business Administration with a grade of distinction with honors,**  
with the approval of the research that  
was submitted by the student in

**The Role of Internal Control and Internal  
Audit in Enhancing Corporate Governance**

Crt - Code : 0954432868





Name : Kirollos Kamal Gerges Abdallah  
ID NO.288070601044391

Nationality: Egyptian  
ID Student: 0954432868



Degree Program: Master of Business Administration

Congratulations, it is a pleasure for Penn International College to accept you as a student in the Business Administration Professional Master.

We would like to welcome you to Pennsylvania British International College

We thank you for choosing us to help you build your future

Discussion of a professional Master thesis in Business Administration

### Business Administration Placement Exam

All Penn College International Program students are required to take a Business Administration proficiency test and the number of courses you will be required to take before or during regular academic study. Courses at Pennsylvania British International College

Please see the competency standards in the field of communication, behavior modification, and communication. With regard to the field of Business Administration

Guidance

### Orientation

The Office of International Affairs will provide a new student orientation (date TBD) to educate you about Penn International College.

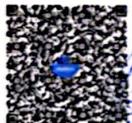
International Student Issues and Immigration Matters, Fall 2022, 2024

Classes begin in 2022

### Immigration Information

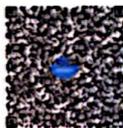
The International Affairs Office will provide you with all data and information about the subjects to be studied, through your e-mail

For questions, please contact



Dean Office





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# The Research Presented

## Thesis Title

"THE ROLE OF INTERNAL CONTROL AND INTERNAL AUDIT IN ENHANCING CORPORATE GOVERNANCE"

### The Role of Internal Control and Internal Audit in Enhancing Corporate Governance

This research aims to explore the interrelationship between internal control, internal audit, and the concept of corporate governance, highlighting the effectiveness of these tools in promoting transparency, accountability, and combating corruption within organizations. The research is based on a central problem: the significant gap between the existence of internal control systems in institutions on the one hand, and the actual effectiveness of corporate governance practices on the other. This raises questions about the impact of control and audit functions on governance quality across various environments, especially in developing countries. In its early chapters, the research presents theoretical concepts related to internal control, internal audit, and corporate governance, explaining their historical evolution, significance, and core principles. It then examines in detail how control and audit contribute to supporting organizational structures, achieving institutional goals, and minimizing risks. The study also analyzes the legal and regulatory framework for governance in Egypt and reviews a number of successful international and Arab models (such as the Saudi, Emirati, and American models). A comparative analysis is provided between these models and the Egyptian model, identifying lessons learned and the possibility of transferring successful experiences. Moreover, the research addresses global transformations affecting the future of governance, such as economic crises, climate change, the rise of the digital economy, and the challenges of supervising the informal sector. It emphasizes the importance of continuous education and training to develop qualified control professionals. In conclusion, the research presents a set of practical findings and recommendations aimed at institutions, legislators, internal auditors, top management, and researchers, with the goal of enhancing corporate governance practices and activating effective internal control within organizations.

**Key Findings:** Internal control and audit are not merely traditional functions, but strategic partners in establishing good governance. Institutions that implement effective governance achieve higher financial and operational performance. Legislation alone is not sufficient; it must be activated through institutional will and a supportive organizational culture. International experiences show that crises can serve as catalysts for stronger governance. Education and capacity-building are essential elements for improving control systems and promoting good governance.



Pennsylvania British International college  
 Accreditation 14554461  
 UKRLP 100097342  
 PIC 878019169  
 E 10365932

