



**Faculty of Commerce**  
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# **The Impact of Internal Auditor's Role on Corporate Sustainability & Stakeholders' Decisions** **(Applied Study)**

*A thesis Submitted in Fulfillment of the Requirements  
for the degree of Doctor of Philosophy in Accounting*

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**2023**

## **Abstract**

The main aim of this study is to identify the role and activities of internal auditor in achieving corporate sustainability for listed corporations in the stock exchange under the pressure exerted by international and professional organizations on the compatibility between their economic objectives, social and environment requirements and improve their relationship with several parties as a prerequisite for survival and continuity and also how the role of internal auditor in corporation affect the stakeholders decisions generally and how such a role regarding sustainability affect also their decisions -in indirect way- specially the decisions of their investment in those corporations.

The research strategy is based on firstly studying and analyzing the frameworks of both internal auditing and corporate sustainability and how internal auditor role affect it, then studying the role of internal auditor regarding stakeholders internally and externally specially the investors decisions.

To measure the impact of internal auditor role on corporate sustainability and stakeholder's decisions an applied study has been done on a sample of corporations registered on the Egyptian Stock Exchange and listed in the (EGX100) index using the content analysis method. The researcher selected the sample over several different economic sectors according to the extent to which the corporations fulfill a set of determinants and controls and the application of such criteria resulted in the selection of (53) corporations and that during the financial years 2018, 2019, 2020.

Based on the results of the data analysis, the applied study has reached some findings. Firstly, that there is a statistically significant impact between the role of internal auditor and corporate sustainability. Secondly, there is a statistically significant impact between the role of internal auditor and stakeholder's decisions.