

# The Role of Internal Control in Promoting Accounting Disclosure.

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- **Abstract:** The study aimed to demonstrate the importance of the role of internal control in promoting accounting disclosure, through the definition of internal control and what it is, its characteristics and objectives, as well as accounting disclosure through its definition, what it is, its concept and its objectives, as well as the relationship of internal control to accounting disclosure, and this study is based on assumptions, its objectives revolve around identifying the statement of the importance of internal control of accounting disclosure, as well as the importance of accounting disclosure of senior management by providing adequate information. In order to achieve this, the researcher used the analytical inference, historical and descriptive approaches through a questionnaire form prepared for this purpose to complete this study. The study reached a set of results, the most important of which is, there is a statistically significant relationship between internal control and the promotion of accounting disclosure, and it is clear that the development of the internal control system contributes to enhancing accounting disclosure and improving the performance of organizations by giving a clear and accurate picture of the efficiency and effectiveness of these organizations in the reports they issue and in turn contributes to the ultimate success of the control process.
- **Keywords:** Internal control, Accounting disclosure, historical and descriptive approaches