

www.kotobarabia.com

المجموعة القطبية الكاملة



www.kotobarabia.com

احمد الشيخ



طبقا لقوانين الملكية الفكرية

جميع حقوق النشر و التوزيع الالكتروني
لهذا المصنف محفوظة لكتب عربية. يحظر
نقل أو إعادة نسخ أو إعادة بيع أى جزء من
هذا المصنف و بثه الكترونيا (عبر الانترنت أو
للمكتبات الالكترونية أو الأقراص المدمجة أو أى
وسيلة أخرى) دون الحصول على إذن كتابي من
كتب عربية. حقوق الطبع الورقى محفوظة
للمؤلف أو ناشره طبقا للتعاقدات السارية.

*

" " " "

⋮

⋮

⋮

:

:

"

"

" "

.

:

.

.

.

.

.

.

.

" "

:

:

"

"

1990 /

*

:

.

.

1985

*

:

" "

..

" "

:

" "

: .

. ..

:

. ..

.

:

:

:

..

"

.

..

..

:

.

..

:

..

..

.

.

..

..

..

.

..

.

..

:

..

.

.

.

..

..

..

.

1985

*

.

..

..

..

..

:

..

.

.

..

.

..

..

..

..

..

..

..

..

..

..

..

..

..

..

..

..

.

.

.

:

.

.

..

..

.

.

:

.

..

.

:

"

"

.

.

:

.

:

.

..

.

:

.

..

:

.

..

..

..

1989 /

*

.

:

.

:

:

"

"

"

"

"

"

:

.

.

:

.

.

.

1990 /

*

"

"

.

.

•

∴ ∴ ∴

.

:

:

.

:

∴

:

.

.

:

:

()

()

()

()

:

:

.

:

: . .

:

"

:

.

∴ ∴ ∴

.

∴

∴

1989 /

.

•

.

.

"

"

.

:

.

.

"

"

.

..

"

"

.

1990

•

.

:

.

1989 /

•

•

•

•

•

•

•

“ ”

“ ”

“ ” “ ”

“ ”

：

.

..

.

..

..

:

.

.

"

"

)

(

)

(





" "

·

" "

· ..

..

·

·

*

..

.

*

:

:

:

:

:

:

:



*

" "

" "

" "

" "

" "

“ ”

“ ” “ ”

“ ”

：

：

：

。

• ••

•

• ••

•

• ••

•• ••

•

• ••

•

• ••

•

•

•

• •• ••

•

•

.

" "

:

.

:

" " " "

" "

" "

.

.

.

.

.

.

.

.

"

"

"

.

"

..

:

.

"

"

.

:

.

.

.

.

.

.

:

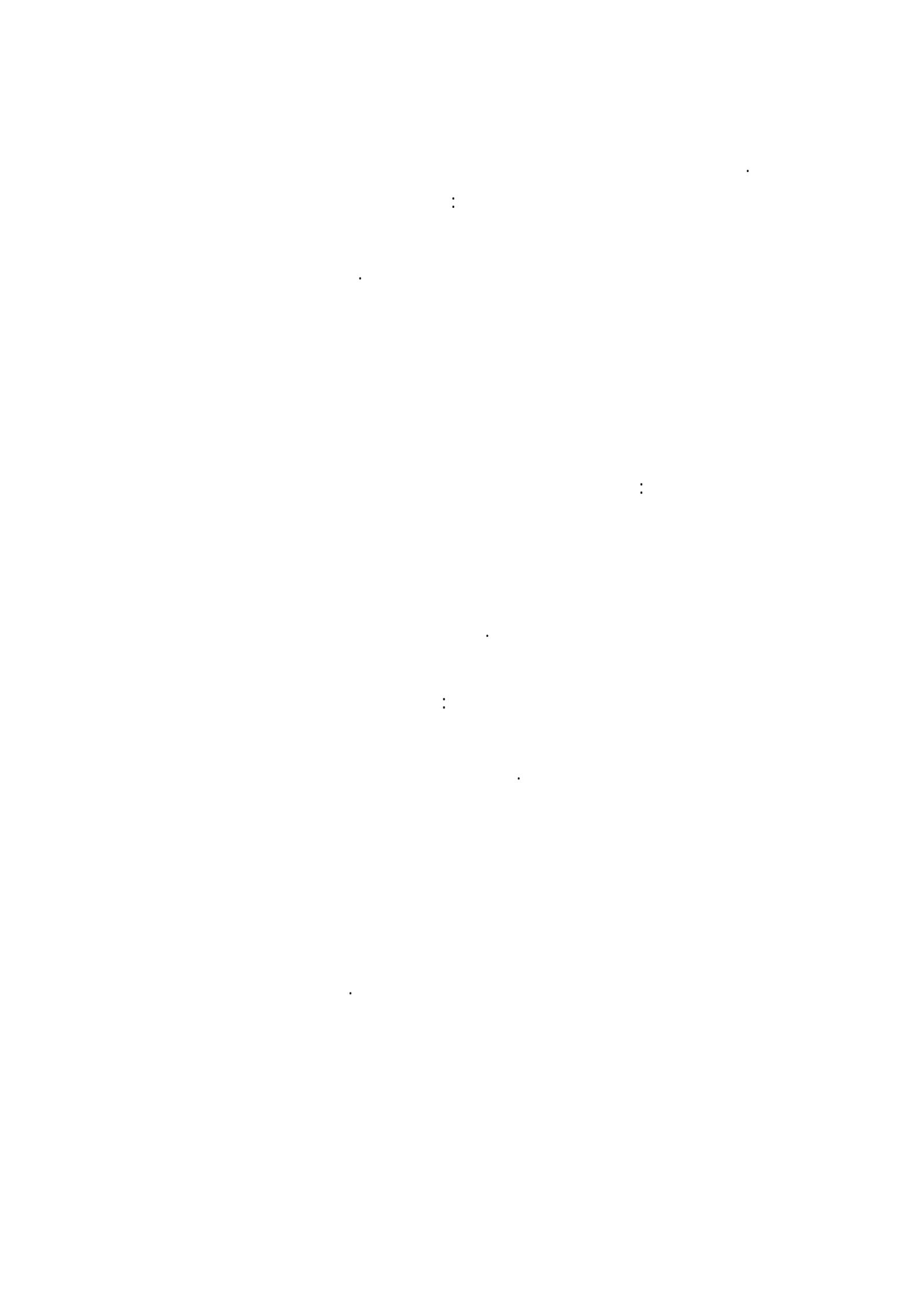
.

.

..

..

:



(1984 .)

*

"

"

"

"

"

"

.

"

"

:

“ ”

：

”

..

..

”

”

”

”

" "

(1984)

*

*

:

.

:

.

:

.

:

.

..

"

"

:

:

"

"

:

“ ”

:

.

.

..

.

:

.

:

.

!

.

:

.

:

.

.

(1983)

*

*

:

:

.

.

.

.

:

:

..

.

.

.

*

:

.

.

:

..

.

/

.

..

:

*

:

" "

.

" "

.

:

.

:

.

*

"

"

..

.

"

.

"

"

:

:

"

..

"

.

"

..

"

.

.

.

()

*

*

*

*

*

:

()

•

•

•

•

•

()

•

.

..

.

*

1971 1898

..

..

:

.

..

..

..

..

..

.

:

..

.

..

.

..

..

:

..

..

..

..

..

..

:

.

.

:

..

.

:

.

..

..
..

.

..

..

:

..

..

..

:

..

:

..

.

..

)

..

.

..

..

..

"

..

"

..

..

..

...

.

.

...

"

...

...

...

...

)

(

...

...

...

...

.

.

...

"

"

...

.

...

...

...

...

.

...

...

...

...

...

"

...

"

"

"

"

...

"

"

"

"

"

"

...

...

...

... :

...

" ...

"

...

...

:

...

.

...

:

.

...

...

:

"

"

...

...

...

.

:

.

...

...

"

"

...

...

...

.

...

...

...

...

...

:

.

:

...

...

...

...

:

...

...

:

.

:

...

.

..

:

...

...

:

:

.

...

:

...

...

...

.

:

...

:

.

...

:

...

.

...

...

"

...

...

...

...

...

"

...

:

.

:

...

"

:

.

:

.

...

:

...

...

...

...

...

...

...

.

.

:

"

...

:

...

"

...

...

...

:

...

...

...

...

...

.

.. .. :

.. ..

..

..

..

..

.

..

:

.

..

..

..

..

..

..

..

..

..

..

..

..

..

..

..

..

..

..

..

..

..

..

..

..

..

..

..

..

..

..

..

..

..

..

..

..

||

..

..

||

..

..

..

..

..

..

..

..

..

..

..

..

..

..

... "

... ..

... ..

...

...

...

...

"

...

...

...

...

...

...

...

...

...

"

.

...

...

...

:

...

...

...

...

...

...

...

:

...

:

"

"

:

:

...

...

...

...

...

...

:

:

...

.

...

...

...

:

...

...

...

...

...

...

...

...

...

.

.

...

...

...

...

...

...

.

||

...

.

...

...

...

||

:

:

...

...

...

...

...

...

...

.

...

...

...

...

...

...

...

...

...

...

.

...

...

||

...

||

:

:

...

...

||

...

||

...

...

...

...

...

" ...

:

...

"

...

:

.

...

... ..

:

...

...

...

...

...

.

...

..

...

...

...

.

...

"

"

"

...

...

...

...

...

...

...

...

...

"

.

:

..

.

:

..

..

..

:

:

"

"

..

:

:

..

:

..

:

.

:

..

"

..

" :

..

..

..

"

..

..

"

:

..

.

..

:

..

..

..

..

..

..

..

..

..

..

..

..

..

..

..

..

..

..

..

..

..

..

..

..

..

..

..

..

..

..

..

..

..

..

..

..

..

..

..

..

..

..

..

..

..

..

..

..

..

..

..

..

..

..

..

..

..

..

..

..

..

..

..

..

..

..

..

..

..

..

..

..

..

..

..

..

..

..

..

..

..

..

..

..

..

..

..

:

..

..

..

||

..

..

..

.

:

.

..

..

..

||

..

..

..

.

..

..

..

..

..

..

..

..

..

..

..

..

..

||

..

..

..

..

..

.

..

.

..

..

..

..

:

..

.

..

1971 1925

*

"

"

" .. :
" ..
" ..

..
:
:

..
"

.. ..
.. ..
.. ..

" ..
"

"

.. :
:

..

:

:

.

:

:

.

..

..

.

:

.

.

.

.

.

.

..

.

..

..

..

..

..

:

:

..

..

"

"

.

..

:

..

.

..

..

.

..

..

..

:

:

.

.

..

..

..

..

.

..

..

.

..

..

..

..

..

..

..

..

..

..

..

..

..

..

..

..

.

:

:

..

..

..

..

..

..

..

..

..

:

:

.

..

"

"

..

"

"

:

-

..

"

.

..

:

..

.

·
" "

" "

.. ..

*
* *
* *

..
..

.. ..
.. ..
.. ..
.. ..

·
..

..
:

·
:

..

:

..

..

:

.

:

:

.

:

..

"

"

"

"

..

..

..

..

..

.

"

"

:

" "

.

..

..

..

.

..

" "

..

"

"

.

.

:

.

.

..

:

..

.

..

..

.

.

.

.

.

.

.

.

..

"

"

"

.

:

..

:

.

.

.

:

.

"

"

..

"

"

"

"

.

..

..

..

:

.

..

..

:

"

"

..

..

..

..

.

.

..

..

.

..

:

.

.

:

.

:

.

:

.

.

.

.

..

.

" "

..

..

:

..

:

.

..

:

.. ..

..

.

:

.. ..

:

..

:

..

.

.

.

:

.

.

:

.

..

:

.

:

.



:

.

:

.

:

:

.

:

.

:

.

:

.

:

.

.

:

:

.

:

..

.

..

"

"

.

:

:

.

:

"

"

"

"

.

:

•
:

•

•

•

•

•

“ ”

“ ”

“ ”

:

•

“ ”

“ ”

“ ”

“ ”

:

•

:

•

:

•

.

:

.

.

.

.

.

:

.

..

:

.

:

.

..

:

.

.

" "

" "
" "

:

" "

" "

:

:

:

" "

:

.

:

" "

" "

:

:

.

:



:

:

:

:

:

:

:

" "

:

" "

:

.

" "

:

" "

.

" "

:

" "

:

:



:

:

.

:

.

:

.

.

.

:

.

"

.

"

*

*

*

*

"

"

:

:

.

.

:

.

. : .

.

.

:

.

:

:

.

:

.

.

.

" .

" .

:

:

:

:

:

..

.

:

.

.

:

.

:

.

:

.

:

:

.

:

.

:

..

.

.

..

:

.

.

:

.

:

:

.

.

:

*

•

" "

“ ”

“ ”

：

·

“

”

" "

" "

" "

" "

.

⋮

“ ”

“ ”

⋮

“ ”

⋮

⋮

⋮

⋮

⋮

⋮

⋮

⋮

⋮

⋮

⋮

⋮

:

" "

.

.

.

..

..

:

.

:

.

:

..

.

.

" "

:

.

:

.

:

.

" "

" "

:

" "

.

" "

:

.

" "

" "

.

:

:

"

"

:

.

..

..

:

.

"

"

"

"

"

"

"

"

.

“ ”

：

：

。

..

..

：

。

.

⋮

“ ”

⋮

.

⋮

.

“ ”

“ ”

" "

:

" "

..

..

:

.

..

:

..

...

.

" "

" "

" "

" "

:

..

" "

:

.

.

" "

:

"

"

.

" "

" "

:

.

.

.

.

" "

.

.

:

:

.

:

" "

" "

" "

" "

" "

" "



" "

" "

" "

.

:

.

.

..

"

"

.

..

.

.

..

..

..

:

:

..

.

:

..

..

..

..

..

..

..

..

" "

" "

•

" "

" "

" "

" "

"

"

"

"

.

"

"

" "

..

" "

" "

" "

" "

" "

" "

.

"

"

1. The first part of the document discusses the importance of maintaining accurate records of all transactions and activities. It emphasizes that proper record-keeping is essential for ensuring transparency and accountability in financial reporting.

" "

.

" "

" "

.

..

" "

" "

..

:

..

.

..

:

.

“ ”

..

..

.

..

:

.

..

..

..



:

.

!

:

.

:

.

"

"

"

"

..

.

:

" "

" "

" "

..

..

" "

.

..

:

..

..

..

:

"

"

:

"

"

.

"

"

" "

" "

:

..

..

..

.

:

:

..

..

..

"

"

"

"

..

"

"

:

.

..

..

:

.

.

:

.

..

..

..

.

..

..

..

.

..

" "

" "

" "

.

"

"

"

"

:

.

.

.

" "

:

.

.

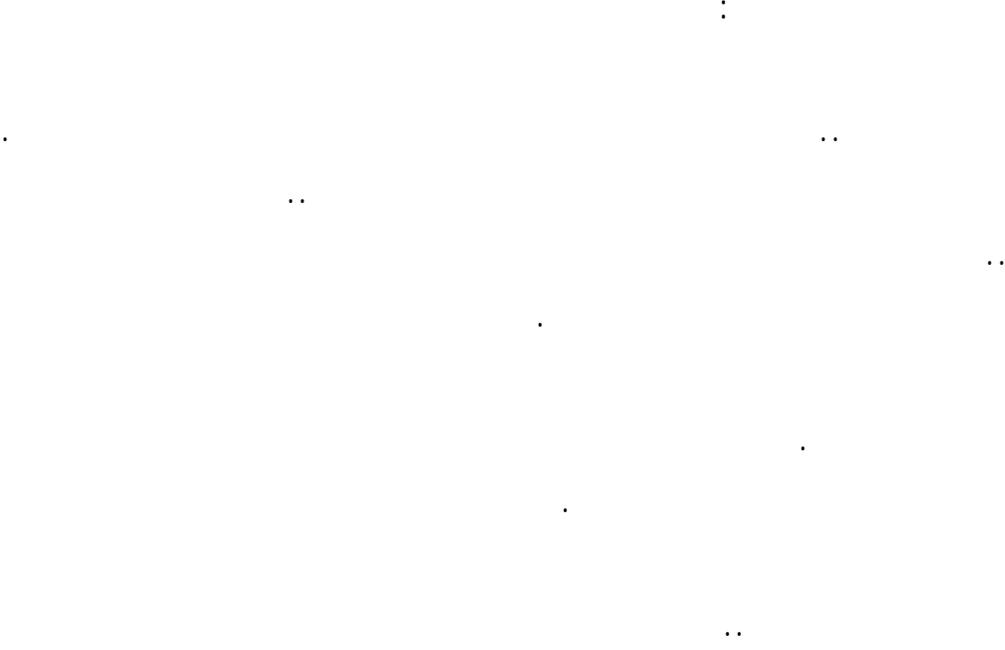
:

..

..

..

.



.

:

..

..

.

:

..

.

..

..

.

..

:

..

..

..

..

..

..

.

:

"

"

" "

" "

" "

:

..

:

.

..

" "

..

:

.

:

" "

:

..

" "

:

..

..

..

.

“ ”

“ ”

.

:

..

..

..

:

.

:

..

..

..

.

:

.

" "

"
.

:

" "

.

" "

.

:

.

:

.

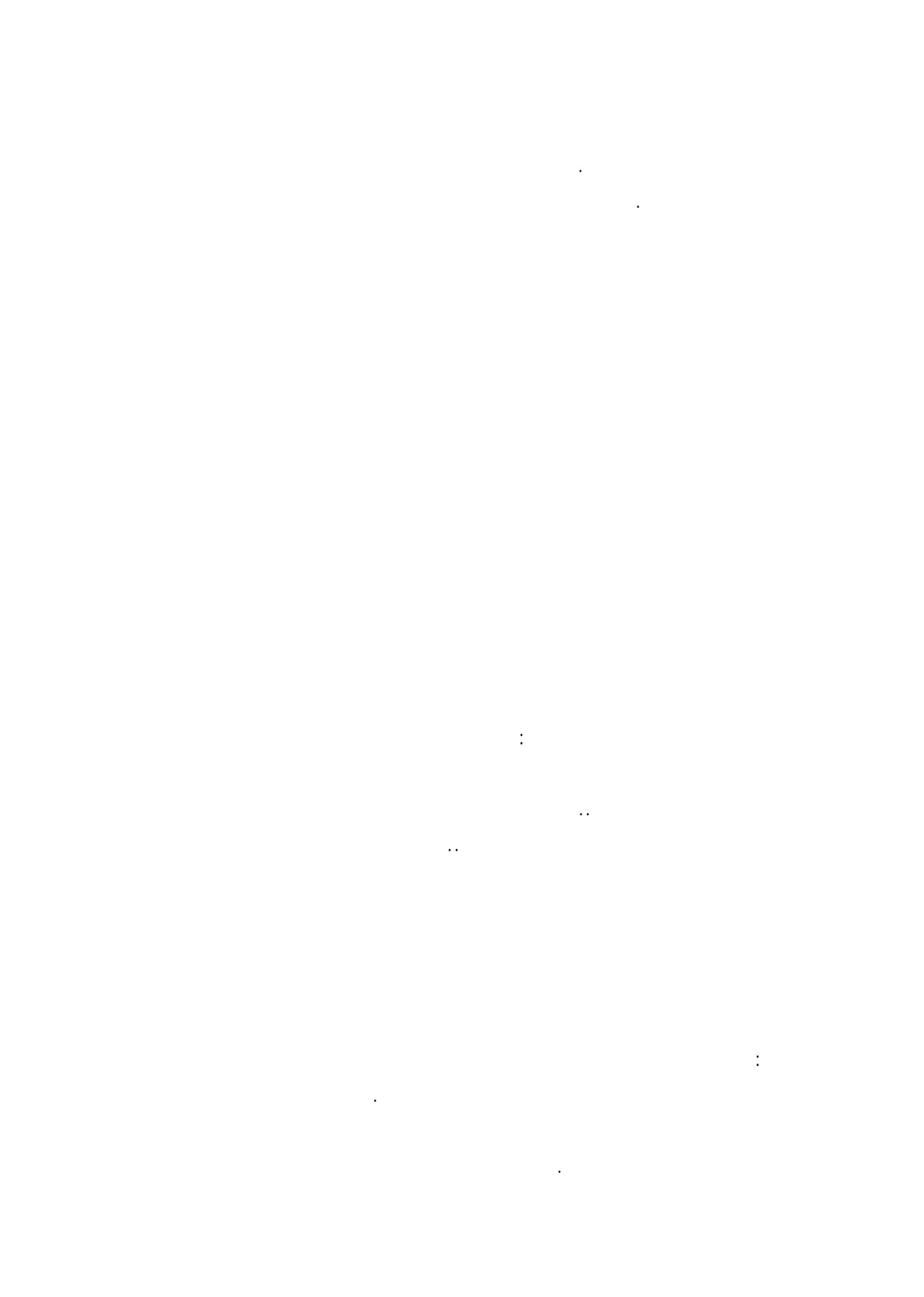
..

.

..

:

..



.

" "

" "

" "

.

" "

" ..

"

.

" "

" "

..

" "

" "

"

"

" "

" "

.

“ ”

..

.

•

..

“ ”

“ ”

.

:

.

"

"

.

:

.

.

.

.

.

.

..

..

.

..

.

..

..

.

.

..

" "

.

.

.

..

..

..

:

..

.

..

..

..

"

"

:

.

" "

" " .
" "

" "

:

.

:

...

.. "

" ..

:

:

:

..

.

"

"

"

"

:

..

.

.

..

.

..

..

..

:

.

..

..

..

..

:

.

..

:

.

..

.

..

..

.

" "

"

"

"

"

.

"

"

"

"

"

"

"

"

:

:

.

.

.

..

:

:

"

"

"

"

"

"

. " "

" "

.

:

.

..

.. ..

..

" "

:

" "

" "

.

" " " "

:

. ..

.

:

.

..

"

..

" "

"

"

"

..

.

..

"

"

• "

• "

..

" "

.

..

.....

.....

.....

.....

.....

.....

”

”

:

.

..

.

" "

" "

.

.

“ ”

：

：

”

”

”

”

”

：

：

:

.

.

..

.

.

..

:

.

.

.

.

.

:

.



..

.

.

"

"

:

"

"

:

.

:



:

.

.

.

.

.

:

.

:

..

:

"

"

:

.

..

..

.

'

.

.

..

"

"

:

:

.

"

"

:

:

..

..

..

.

.

:

.

.

:

.

:

.

" " " "

:

..

..

..

..

..

..

.

" "

.

.

.

.

:

:

.

:

.

:

:

.

.

:

.

:

:

.

.

:

:

.

:

.

...

.

.

:

.

.

:

.

:

.

:

.

.

.

.

.

“ ”

∴
∴

“ ” “ ” “ ” “ ”

.



:

.

:

.

:

.

.

:

.

.

:

.

.

:

:

.

:

.

.

..

..

:

.

:

..

.

"

"

:

:

"

"

"

" "

"

"

"

:

.

..

..

:

..

:

.

..

..

..

..

.

.

.

:

.

..

"

"

..

..

:

.

.

:

..

.

.

..

.

.

..

..

..

"

"

.

"

"

"

"

"

"

" "

" "

" "

" "

:

.

:

.

..

.

" "

" "

..

1. The first part of the document discusses the importance of maintaining accurate records of all transactions and activities. It emphasizes that proper record-keeping is essential for transparency and accountability, particularly in the context of public administration and government operations. This section also highlights the role of technology in streamlining record management processes and reducing the risk of errors or data loss.

2. The second part of the document focuses on the implementation of robust internal controls and risk management frameworks. It outlines the need for regular audits and assessments to identify potential vulnerabilities and ensure that organizational policies are effectively enforced. This section also discusses the importance of employee training and awareness programs to foster a culture of integrity and ethical behavior within the organization.

3. The third part of the document addresses the challenges of data security and privacy protection in the digital age. It emphasizes the need for strong cybersecurity measures, including encryption, access controls, and regular security updates, to safeguard sensitive information from unauthorized access and cyber threats. This section also discusses the importance of compliance with relevant data protection regulations and the need for clear policies regarding data handling and retention.

4. The fourth part of the document discusses the importance of effective communication and stakeholder engagement. It emphasizes the need for transparent and timely communication with all stakeholders, including employees, customers, and the public. This section also discusses the importance of listening to feedback and addressing concerns promptly to build trust and maintain a positive reputation for the organization.

5. The fifth and final part of the document provides a summary of the key findings and recommendations. It reiterates the importance of a holistic approach to organizational governance, one that integrates all the elements discussed in the previous sections. The document concludes by expressing confidence in the organization's ability to implement these recommendations and achieve its long-term goals.

..

.

.

..

..

:

.

" "

" "

" "

" "

“ ”

“ ” “ ”

“ ”

：

：

" "

"

:

.

.

.

.. ..

.

. ..

..

.

. ..

.

. ..

.

.

.

:

.

.

:

.

..

..

..

.

.

.

:

..

:

..

..

:

.

..

:

.

:

.

:

..

.

..

.

.

..

..

.

.

.

.

.

..

..

..

..

:

:

:

:

...

“ ”

.

:

:

:

.

:

.

:

.

..

.

:

..

.

:

..

..

..

:

.

..

..

:

.

:

.. ..

"

"

..

:

:

.

:

.

:

.

:

.

:

.

:

.

:

..

..

..

:

.

..

..

.

.

"

"

“ ” “ ”

:

“ ”

:

.

:

.

:

.

:

:

:

.

:

"

"

:

"

"

.

.

“ ”

：

·

：

·

：

..

“ ”

•
•

•

•

•
•
•

:

.

:

.

.

.

" "

:

.

.

:

.

" "

.

.

.

" "

:

. ..

:

.

.

:

..

" "

:

· ..

" "

.

:

..

:



"

"

" "

"

"

:

.

.

"

"

:

:

..

.

"

:

:

.

" "

∴

.

:

.

.

.

"

"

:

.

.

.

.()

" "

.

.

.

:

" "

.

.

" "

:

.

" "

:

:

· " ·

· ·

·

·

·

·

·

·

·

·

·

·

.. ..

.

.

:

..

:

.

" "

" "

.....

.....

.

.....

.

.

”

”

”

”

：

.



:

.

.

" "

:

.

..

..

.

:

:

.

.. ..

.

.

:

..

.

.

..

..

..

..

.

.

.

..

..

.

.

.

.

.

.

.

.

.

..

..

...

.

:

.

.

.

" "

:

" "

.

:

.

:

.

.

..

.

:

.

"

"

.

.

:

..

..

" "

..

.

.

:

.

:

..

.

..

:

.

..

.

..

..

.

..

.

..

:

.

..

..

..

..

..

..

..

..

.

||

||

:

.

||

||

“ ”

..

..

..

.

.

.

..

..

:

.

..

:

..

..

..

..

..

.

:

.

..

.

..

:

..

.

..

..

..

.

.

.

.

..

..

:

..

:

.

"

"

:

:

.

:

:

:

..

..

..

.

..

.

"

"

"

"

.

..

..

..

"

.

:

.

.

.

..

..

..

..

..

"

"

:

.

"

"

.

.

. / / / / / / /

.