



The role of strategic memory in the successful use of the COSO model for auditing human resource management

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Abstract

The main purpose of the research is to diagnose the importance of the role that strategic memory plays with its three variables (content, structure, and processes) in helping the human resource department to use the COSO model with its five components (culture and governance, strategy and objectives, performance, communications and information, and feedback) in auditing activities and tasks Her own. As the research problem emphasized the existence of a lack of cognitive perception, of the importance of strategic memory, and the investment of its components in the rationalization of the application of the COSO model. and therefore it can be emphasized that the importance of the research is to provide treatments for problems related to the variables that have been studied within the research organization. As for the objectives of the research, they are represented by conducting a descriptive analysis of the investigated variables and tests of the relationship between them. To achieve the objectives of the research, use the descriptive-analytical approach. As the questionnaire was built using international indicators and standards, and it was distributed to a sample consisting of (97) members of the staff of Al-Rafidain University College. The researchers relied on some statistical tools available in the statistical program (SPSS-V23) in order to enter and process data, and the results confirmed the validity of the main and sub-research hypotheses. Accordingly, the researchers recommended the necessity of preparing all the requirements necessary to build strategic memory and then employing it in providing the human resources department with information that enables it to apply the COSO model in auditing its activities.

Keywords: strategic memory, COSO model, human resource management, information, audit, internal and external environment.

Introduction

Many researchers and writers have been interested in studying strategic memory, as it is the tool by which knowledge coming from its human resources can be preserved during the various decades to establish it from the early stages until the current stages. And keep it as storage that can be resorted to when needed to implement many projects or take many Decisions necessary for the continuity of work. And perhaps human resource management needs strategic memory because its work is directly related to the source of knowledge and information, which is the human resource that represents the basis of human capital. Most of the jobs available within the organization have witnessed successive developments as a result of the internal and external environment surrounding it. So it needs contemporary systems to follow these developments, and perhaps human resources management is one of the important functions within organizations; it needs to adopt monitoring systems to control its resources and identify its management mechanisms. Hence, the idea of using the COSO model emerged in auditing the internal processes of this department to identify the risks associated with them and then address them with the planned efficiency and effectiveness. Hence, the research idea emerged in identifying the importance of the role that strategic memory plays in the success of using the COSO model when auditing the activities of human resources management. To embody this idea, the research was carried out within the framework of four topics. The first focused on discussing the methodological foundations of the research, while the second discussed the most important frameworks for the variables. The third came to summarize the applied foundations and practical results of the research, and finally, the fourth was devoted to deriving the most important conclusions and recommendations that came out of the research.

And Organizations face many situations and developments during the various stages of their life cycle, which they may face again, so it is imperative that they have a database on which to generate the information and knowledge necessary to guide their decisions. And here the importance of strategic memory in its important role in providing top management with the necessary information To rationalize its various orientations, and perhaps the human resources department is one of the important departments that play a role in helping the organization achieve its strategy. Therefore, it must build its own strategic memory, which it uses in carrying out its own tasks, and perhaps the audit process is one of the important activities that it carries out. And it needs much previous information to implement it, according to contemporary models, including the COSO model. After the researchers conducted many interviews with the members of the researched sample and field coexistence during data collection, the research problem could be formulated with weak cognitive awareness of the researched organization on the role of strategic memory in supporting human resources management, to use the COSO model when auditing its activities and tasks.

The importance of research is highlighted in two areas. The first is the researcher's discussion of a set of theoretical and cognitive foundations that the researchers addressed in the study of two important variables in the field of strategic management and human resource management. From the collection, the researcher's contribution is evident in providing the Iraqi library with research

that combines these two variables, namely (strategic memory, the COSO model in auditing human resource management activities). As for the second area, it appears in the researcher's proposal a set of recommendations that would address the problems facing the organization that it relates to the researched variables, using a set of ready-made standards that have been applied in a number of successful organizations in developed countries.

The most important objectives that the research seeks are as follows: Get acquainted with some of the intellectual and philosophical efforts of foreign studies in order to know the mechanism for studying the variables of this research. Identify the reality of building strategic memory within the field application of the organization. Identify the reality of the human resource management's use of the COSO model in auditing its activities and tasks within the field application of the organization. Identify the reality of interconnectedness and influence relations between strategic memory and use of human resources management of the COSO model in auditing its activities and tasks within the field application of organization. Coming out with some conclusions and then proposing recommendations that contribute to enhancing the ability within the organization field application of to invest the variables discussed within it.

Theoretical literature review

Strategic Memory

The concept of strategic memory is one of the applied and philosophical concepts at the same time, and its refinement and development have been interrelated with the growth of organizations, the complexity of their operations, and the dynamism of their environment. As the researchers confirmed (Schneider & Sodian, 1997: 447-448), That strategic memory has increased attention to it in recent times due to the increasing restrictions that organizations face at work, and thus their need for a knowledge base that enables them to transcend current knowledge, and reach what is new and unusual in the field of management and competition. The strategic memory of organizations can be strengthened through three methods: teamwork and the exchange of descriptive knowledge between human resources and top management. The second method is the use of information technology and computers to collect information, while the third method focuses on the fieldwork of top management and their direct access to information (Ackerman & Halverson, 2004: 157-158). The definitions provided by researchers of strategic memory varied, as it was defined as: "knowledge that reflects the nature of strategic decisions that were taken by top management, in previous times when addressing the challenges facing its organization, or exploiting the opportunities available to it" (Kondo et al, 2005 :1154), This definition makes clear the importance of strategic memory in helping the organization to address challenges and exploit opportunities. It was also known as "a network of tacit knowledge that characterizes the top management, which is coded during the time context of the organization and stored within it" (Rover et al, 2008 : 1069), and Focusing on information exchange, strategic memory has been defined as: "The processes that take place within the framework of the exchange of information between human resources, moving from the middle and lower levels to the higher levels, to build the memory of the organization as a whole" (Zauberman et al, 2008: 716), It is clear from this definition that strategic

memory within framework, Complete the transfer of information from the individual level to the group level. By focusing on the competitive approach, strategic memory has been defined as: "the tool that enhances the organization's ability to proactively sense the events and developments, that occur in the markets compared to competitors in order, to invest it in retaining customers, strengthening its relationship with them and attracting new ones" (Camisón & Villar-Lopez, 2011: 1296), This definition makes clear the importance of strategic memory in enhancing the market share of the organization, and its sustainability for the longest possible period. It has also been defined as: "the tool that is adapted to transfer the knowledge gained from past experiences to current positions, to be invested in the rationalization of future strategic directions" (Toulabi et al., 2013: 90). So the strategic memory links the past, present, and future together to build the history of the organization. On the other hand, strategic memory was defined as: "The knowledge available to the organization, since its establishment and development during its different life cycle, which represents a retrievable reference in different situations" (Mansouri et al., 2014: 1225). These researchers also emphasized that strategic memory is the basis for innovations made by the organization; it is necessary to point out that the feature of the economy since the 1990s is the openness in markets and advances in technology so that the strategies that succeeded yesterday are unable to succeed in the future, which has created new challenges as for business organizations, that require them to use the information of the past in current and future moves Here, the importance of strategic memory appears (Antunes & Pinheiro, 2019: 1). There are three components of strategic memory that we will try to focus on in this search: 1- Content: It includes the type of implicit and apparent knowledge that can be captured and translated into a set of symbols and information and stored within strategic memory. 2- Structure: This includes the mechanism for dividing, coding, and classifying information within the strategic memory in a way that facilitates its management and investment. 3- processes: It includes all instructions and activities through which information can be entered into strategic memory, retained, and retrieved when needed (Zadayannaya, 2012: 2-3). After discussing the previous ideas, the researchers can define strategic memory as: "the implicit and apparent knowledge that constitutes the content of the organization's past and current operations, and which is neutralized within the structure of their organization in order to access it when needed, using a set of processes devoted to that, in a manner that guides private decisions".

The COSO Model

The (COSO) model originated in 1985 and refers to an acronym (committee of sponsoring organizations), By five financial institutions in America, namely (the American Institute of Certified Public Accountants, the Institute of Financial Executives, the Institute of Internal Auditors, the American Association of Accountants, the Institute of Accounting and Management), With the aim of monitoring the internal environment, and in 1992 it began to focus on studying the risks surrounding the organization, then in 2004 the first guide to the mechanism for dealing with risks was published, and in 2013 the guide included a course to develop its implementation, and it was updated in 2017 under the title of Organization Risk Management (Prewett & Terry, 2018: 16-17). The

definitions addressed by researchers and those interested in studying it varied, which the researchers will try to base on their ideas and adapt them to suit the directions of his research. Focusing on human resources management, as the COSO model is defined as a system as: "One of the systems that helps human resources management to enhance its confidence, when implementing its obligations towards its organization and the parties related to it, to protect its interest and maintain its organizational position" (Herremans, 1997: 160). It has been pointed out that the COSO model is the process that is implemented by human resource management personnel to achieve three main objectives, which are: 1- Implementing human resource management activities efficiently and effectively, 2- Preparing reliable financial reports, 3- Compliance with applicable laws and legislation (Schneider & Becker, 2011: 5). In line with the aforementioned objectives, the COSO model has been defined as: "The systems adopted by the Human Resources Department to implement its activities efficiently and effectively, within the framework of the systems and policies adopted by the organization, and in a manner that strengthens its position in the financial reports prepared to evaluate its performance (Fourie & Ackermann, 2013: 499), This definition illustrates the importance of applying the COSO model to achieving efficiency and effectiveness. The COSO model has also been defined as: "One of the tools that can be relied upon in managing the risks, encountered by the human resources department when working within the boundaries of its internal and external environment" (Hayne & Free, 2014: 310). This definition emphasized the importance of the COSO model in predicting the risks facing human resources management and then addressing them, and as one of the forms of governance, it has been known as: "One of the forms of governance adopted by the Human Resources Department, to assess the risks it faces in its internal environment, and to deal with it in a proactive manner" (Rae el at, 2017: 29). In line with the previous definition, it was defined as: "The evidence upon which human resources management can rely, in designing the policies and legislation that it adopts in strengthening the control systems, for the activities and events that it carries out" (Alkubaisi, 2017: 157). Focusing on the ethics and integrity aspects, the COSO model has been defined as: "One of the internal control systems that support the ethical and integrity values of human resources management, when it makes decisions and draws its own policies and procedures. (Rahman & Al-Dhaimesh , 2018: 109). Here, the importance of using (COSO) in auditing the operations of human resources management because it helps them to identify the risks they direct at work and then take the necessary measures to deal with bad situations that their accumulation leads to the occurrence of crises that determine the location of this department within its organization (Perera, 2019: 212). As the COSO model is a system consisting of integrated and coordinated systems, it has been defined as: "An internal control system consisting of a set of components derived from business management practices, which the human resources department can adapt to audit the financial aspects related to its activities" (Selezneva el at, 2020: 2291). And eight components of COSO have been identified, which are: 1- the internal environment representing governance, structure, culture, and philosophy of risk management; 2- objectives and strategies; 3- important events. 4- risk assessment, 5- risk response mechanism, 6- control activities, 7- Information and

communication, 8- and finally, monitoring and feedback (Lundqvist, 2014: 396). There is a set of components that the COSO model focuses on when auditing human resources, which we will try to identify in the application side of the research, namely: 1- Culture and Governance: Culture reflects the set of values, customs, and traditions on which human resource management is based at work, while governance is the policies and procedures that It is approved by the Human Resources Department to control its responsibilities and powers. 2- Strategy and Objectives: The strategy represents the set of plans that the Human Resources Department adopts to implement what is required of it in the framework of the organization's strategy. As for the Objectives, they are the results that it seeks to achieve within the framework of the Objectives of its organization. 3- Performance: It is a set of standards and indicators that guide the performance of human resources when dealing with the challenges or opportunities they face. 4- Communication and information: These are the channels through which the Human Resources Department is provided with all information related to its operations, whether related to the organization or its external home. 5- Feedback: It is the information that can be adopted by the Human Resources Department to prepare reports that show the extent of its success in implementing its activities (Nashwan el at, 2018: 178). Accordingly, the researchers can give a procedural definition of the COSO model as: "the tool used by the human resources department to audit its culture and establish principles for governing its operations, and then ensure that its objectives and strategy are consistent with the strategy of its organization, to direct performance standards in a manner that is compatible with it, and then enhance information, communication, and feedback".

The Role Of Strategic Memory In Implementing The (COSO) Model

Many of the ideas of previous researchers emphasized the importance of strategic memory in applying the COSO model, as it is necessary to use strategic memory to help human resources use (COSO) in auditing their activities, as they contribute to determining acceptable levels of risks, which can be relied upon in building planning systems that help her deal with these risks (Janvrin el at, 2012: 195). It has also been indicated by many researchers that strategy is one of the components that must be focused on when applying (COSO) in auditing and that strategy is closely related to strategic memory (Wamalwa et al., 2013). One of the most important components that (COSO) focuses on when auditing the human resources department is the strategy it adopts in implementing its plans and objectives, so it needs a set of information related to it, and there appears the importance of strategic memory in providing it with this information (Paliotta, 2014). Also, the strategic memory identifies the main human resources who can rely on their competencies and capabilities in dealing with the risks and challenges included in the (COSO) model when auditing (Karanja, 2017). Accordingly, and based on the aforementioned foundations, research hypotheses were formulated.

Data Analysis And Discussion Of Results

Research Model, Hypotheses, Tools, And sample

The main idea of the research model is to recognize the importance of the role that the strategic memory plays (the explanatory variable), in supporting human resource management when using the COSO model (the response variable) in auditing its activities and tasks through the interconnectedness and influence relationships shown in Figure (1):

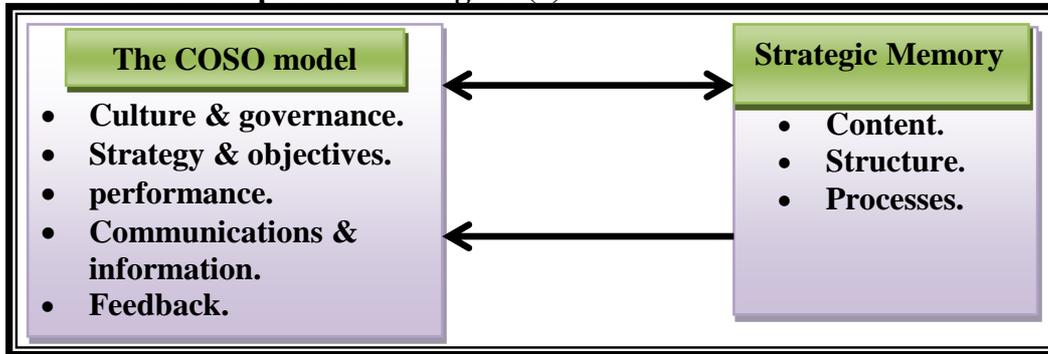


Figure (1) Hypothesis Research Plans

The current research includes two main hypotheses: The first main hypothesis: "There are statistical and moral correlations between strategic memory and the use human resources management of the COSO model in auditing its activities." The second main hypothesis: "There is a statistical and significant effect of strategic memory in the ability of human resources management to use the COSO model when auditing its activities."

The descriptive approach was used in the construction of the research in its various parts, as a questionnaire was formulated and used to collect research data, according to a number of ready-made indicators and criteria if I used ideas (Zadayannaya, 2012) In designing strategic memory paragraphs. As for the paragraphs of the COSO model, they were formulated based on ideas (Nashwan el at, 2018). In order to ensure that the questionnaire matches the research directions, the conducted the validity of the questionnaire by presenting it to a number of (12) professionals in the field of business administration. And after reviewing its paragraph, a number of its paragraphs were reformulated, and none of them was deleted. It achieved an agreement rate of (87%), which confirms the compatibility between the variables, dimensions, and paragraphs of the questionnaire. In order to ensure the validity of the statistical tools that will be adopted in analyzing the data, the researchers tested the normal distribution of the data, and the results were less than (0.05). Therefore, it follows a normal distribution. The program (SPSS-V23) was used in data analysis, as descriptive analyzes of the surveyed variables were performed using (agreement percentage, arithmetic mean, coefficient of variation, and standard deviation). As for the examination of the research hypotheses, it was done in the framework of the correlation relationships that Spearman's coefficient was used to find and the effect that a simple regression was used to calculate.

Al-Rafidain University College, with its human resources, was chosen as a community for research, as it is one of the Iraqi private colleges with a long history, which invested its previous knowledge and past information in determining its future paths, which was reflected in the achievement of many successes and its continuation of work, despite the competition in the surrounding environment before. Other colleges and gives an impetus to the researcher to diagnose strategic memory within this college and to recognize its importance in helping the human resources department to use the COSO model in auditing its activities. The research sample consisted of (97) individuals and constituting (41%) of the research community, a statistically acceptable percentage capable of representing society in an integrated manner. With regard to the characteristics of the sample, the percentage of males reached (64%) compared to (36%) for females. With regard to the years of employment service for the sample researched, most of them have a service that exceeds ten years, and then they have sufficient experience about the organization to answer the paragraphs of the questionnaire. And by focusing on academic achievement, the doctoral degree holders reached (23%), and the percentage of holders of a master's degree (41%) And holders of a bachelor's degree (36%), and accordingly all members of the research sample are university degree holders, and finally it can be said that the percentage of teaching staff reached (64%) compared to that of administrators (36%).

Data Analysis And Interpretation

In this topic, the researchers try to conduct a descriptive analysis of the researched variables, based on the percentage of agreement between the surveyed sample and the degree of its presence within the organization, determined by the arithmetic mean, in addition to using the standard deviation and the coefficient of difference to identify the degree of harmony and dispersion between the answers, and Table (1) summarizes these Results. After that, the research hypotheses are tested in the context of correlation and influence relationships that combine variables:

Table (1) Descriptive analysis of the searched variables

T	Variables	Agreement percentage	Arithmetic mean	standard deviation	Coefficient of variation
1	Content	%91	4.1	0.69	0.17
2	Structure	%87	3.9	0.75	0.19
3	Processes	%89	4	0.73	0.18
Total Strategic Memory		%89	4	0.72	0.18
4	Culture & governance.	%84	3.3	0.83	0.25
5	Strategy & objectives.	%88	3.8	0.77	0.20
6	performance.	%90	4	0.69	0.17
7	Communications & information.	%93	4.3	0.61	0.14
8	Feedback.	0.89	3.9	0.73	0.19
The COSO model		%89	3.9	0.73	0.19

Table (1) shows the agreement rate for strategic memory of (89%), which is very good and more than the standard value (66.7%). It confirms the interest in building its strategic memory and its reliance on previous information and knowledge in rationalizing future decisions and directions that it intends to take, and in particular, the knowledge of previous administrative leaders who have managed them in past periods. The value of the arithmetic mean was aligned with the percentage of agreement, as it reached (4), and confirms that the researched organization has strategic memory at a high level within it. The standard deviation of (0.72) confirms the existence of harmony between the sample towards the strategic memory paragraphs, and the value of difference coefficient confirms that which reflected the low dispersion between the answers, reaching (0.18). The COSO model also achieved an agreement rate of (89%), which is a very good percentage and higher than the standard percentage, and reflects the interest of human resources management within the field application organization, using the components of the COSO model when auditing its activities and tasks. What confirms this is the value of the arithmetic mean of (3.9), which confirms the existence of the components of the COSO model at a statistically high level within the organization. And The results of the analysis reflected the presence of statistical harmony between the study sample when answering the paragraphs of the COSO model, as well as the lack of dispersion between them, as the value of both the standard deviation and the coefficient of variation was (0.73) (0.19).

It is possible through Table (2) to identify the results of the interconnectedness relationships between strategic memory and the use of human resources management of the COSO model in auditing its activities by using Spearman's correlation coefficient, and the following is an explanation of these results:

Table (2) results of correlation relationships

	Culture & governance	Strategy & objectives	performance	Communications & information	Feedback	The COSO model
Content	**0.68	**0.63	**0.78	**0.72	**0.69	**0.64
Structure	**0.71	**0.69	**0.63	**0.74	**0.71	**0.70
Processes	**0.54	**0.58	**0.58	**0.65	**0.67	**0.60
Total Strategic Memory	**0.64	**0.63	**0.66	**0.70	**0.69	**0.65

Table (2) shows that the value of the correlation between the strategic memory and the COSO model (0.65 **), and this result confirms the positive relationship between these two variables, at a significant level (0.01) and with confidence limits (0.99). Accordingly, it can be said that strategic memory plays an important role in providing human resources management with the information and knowledge that it needs when using the COSO model in auditing its activities and tasks. On the other hand, through the use of the COSO model, it is possible to enhance strategic memory with information related to human resource management activities. At the level of sub-relationships, the strongest

relationships between strategic memory and after communications and information were (0.70**). At the same time, the lowest relationships between strategic memory and after strategy and goals were (0.63 **). Accordingly, the researcher can rely on these results to provide the basis upon which to base acceptance of the first main research hypothesis, which stipulated (There are statistical and moral correlations between strategic memory and the use of human resources management of the COSO model in auditing its activities).

To test the second main hypothesis of the research, which explains the effect of strategic memory in the use of the human resources department of the COSO model in auditing its activities within the organization, use the simple linear regression coefficient, and Table (3) illustrates these results, and the following is their interpretation:

Table (3) Results of influence relationships

	β	a	R ²	F	Moral
Content	0.96	0.64	%41	17.87	0.01
Structure	0.99	0.59	%49	23.76	0.01
Processes	0.83	0.78	%36	13.86	0.05
Total Strategic Memory	0.93	0.67	%43	18.5	0.01

The calculated value of (f) was used to test the impact hypothesis in this research. As shown in Table (3), the value of (f) for the effect of strategic memory on the possibility of using human resources management of the COSO model in auditing its activities and tasks amounted to (18.5), which is greater than The corresponding tabular value, with a significant level (0.01) and confidence limits (0.99). Hence, it confirms the existence of an effective relationship for the explanatory variable in the response variable, and the regression model is able to explain the effect relationship between them. The value of (a = 0.67), which confirms the possibility of human resources management using the COSO model in auditing its activities and tasks By reached (0.67), even if the strategic memory is equal to zero. While the value of (B = 0.93) reflects that the ability of the human resources department to apply the COSO model in auditing its activities and tasks changes by (0.93) when changing the strategic memory one unit. As for the value of (R2) of (43%), it confirms the interpretation of strategic memory (43%) of the variation in the ability of human resources to apply the COSO model in auditing its activities and tasks within the research organization, and (57%) is explained by other factors. Therefore, this is a logical justification for not rejecting the second main hypothesis of the research, and as explained in the framework of the previous results, which included the following: (There is a statistical and significant effect of strategic memory in the ability of human resources management to use the COSO model when auditing its activities).

Conclusions

The researched organization relies on previous knowledge and information to rationalize its current decisions and define its future directions, and this gives a clear indication of its possession of strategic memory, especially those that reflect the experiences of its previous administrative leaders. And upon it the need for the researched organization to rely on a set of contemporary tools and procedures, to enhance its strategic memory, particularly by hosting specialists in this field, in order to update and develop it continuously. The researched organization is more interested in enhancing the content of strategic memory, enriching it with increasing knowledge and information, and then maintaining its operations and structure in order to be ready to provide its leaders with information at any time. And upon it, the researchers suggest to the researched organization to use contemporary technologies and computer systems to build databases for the content of strategic memory and to update its structure and operations to accommodate the largest amount of information and knowledge. The researched organization is interested in supporting its human resources management through applying the COSO model in auditing its activities and tasks and providing it with information and experiences related to it. And upon it the necessity of updating the data on the implementation mechanism of the COSO model, and the communication channels to ensure that information is exchanged and presented to the Human Resources Department in a timely manner, to ensure that it strengthens its ability to follow up and audit its activities and tasks. There is an overlapping relationship between strategic memory and the COSO model, as strategic memory provides the necessary information for human resources management to enhance its knowledge of the mechanism of applying the COSO model in auditing its activities. And The results of this audit can also be invested in enhancing the information and knowledge stored within the strategic memory. And upon it the researcher suggests that the researched organization conduct a series of training courses to enhance the knowledge of its human resources, on how to invest the results of the interconnectedness between strategic memory, and the application of the COSO model in auditing the activities and tasks of human resources management, to enhance knowledge and information interrelated between them. Strategic memory significantly affects in support of human resources management's using the COSO model in auditing its activities and tasks, especially through the strategic memory structure. And upon it, the researchers recommend that the researched organization should enhance strategic memory, with information and knowledge related to the activities and processes of human resources management, in order to enhance its ability to apply the COSO model.

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دور الذاكرة الاستراتيجية في نجاح استخدام نموذج COSO لتدقيق ادارة الموارد البشرية

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المستخلص

الغرض الرئيس للبحث هو تشخيص اهمية الدور الذي تمارسه الذاكرة الاستراتيجية بمتغيراتها الثلاثة (المحتوى، الهيكل، والعمليات) في مساعدة ادارة الموارد البشرية على استخدام نموذج COSO بمكوناته الخمسة (الثقافة والحوكمة، الاستراتيجية والاهداف، الاداء، الاتصالات والمعلومات، والتغذية العكسية) في تدقيق النشاطات والمهام الخاصة بها، اذ اكدت مشكلة البحث على وجود نقص في الادراك المعرفي بأهمية الذاكرة الاستراتيجية واستثمار مكوناتها في ترشيد الخاصة بتطبيق نموذج COSO، وعليه يمكن التأكيد بان اهمية البحث تتمثل بتقديم اضافة نظرية للمكتبة العربية والعراقية، فضلاً عن تقديم المعالجات للمشكلات ذات العلاقة بالمتغيرات التي تم دراستها داخل المنظمة المبحوثة، اما اهداف البحث فتتمثل بأجراء التحليل الوصفي للمتغيرات المبحوثة واختبارات العلاقة بينها، ولتحقيق اهداف البحث استعمل المنهج الوصفي التحليلي. اذ تم بناء الاستبانة باستعمال المؤشرات والمعايير العالمية بعد تكييفها بما يتراصف مع طبيعة البيئة العراقية، وقد تم توزيعها على عينة قوامها (97) فرداً من العاملين في كلية الرافدين الجامعة. واستند الباحث على بعض الادوات احصائية المتاحة في البرنامج الاحصائي (SPSS-V23)، من اجل ادخال البيانات ومعالجتها، وقد اكدت النتائج على صحة فرضيات البحث الفرعية والرئيسية، وعليه اوصى الباحث بضرورة تهيئة كافة المستلزمات اللازمة لبناء الذاكرة الاستراتيجية داخل المنظمة المبحوثة، ومن ثم توظيفها في تزويد ادارة الموارد البشرية بالمعلومات التي تمكنها من تطبيق نموذج COSO في تدقيق نشاطاتها.

المصطلحات الرئيسية للبحث : الذاكرة الاستراتيجية، نموذج COSO، ادارة الموارد البشرية، المعلومات، التدقيق، البيئة الداخلية والخارجية.