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ABSTRACT BOOK

AL FARABI

**14th International
Scientific Research and
Innovation Congress**

April 25-26, 2025 / Beyşehir, Konya, Türkiye



EDITORS
Assoc. Prof. Dr. Mustafa Göktuğ KAYA
Lect. Dr. Serhat KURT

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14th INTERNATIONAL SCIENTIFIC RESEARCH AND INNOVATION CONGRESS

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Beysehir Ali Akkanat Vocational School
SELÇUK UNIVERSITY



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adapted by Mariam Rasulan

CONGRESS ID

CONGRESS TITLE

AL FARABI 14th INTERNATIONAL SCIENTIFIC RESEARCH AND INNOVATION CONGRESS

DATE and PLACE

April 25-26, 2025 / Beysehir, Konya, Türkiye

ORGANIZATION

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IKSAD-Institute of Economic Development and Social Research, Türkiye

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PARTICIPANTS COUNTRY

Türkiye, India, Uzbekistan, Pakistan, Algeria, Morocco, Nigeria, Iraq, France, Poland, Albania, Bangladesh, Portugal, Ukraine, Vietnam, Philippine, Kosovo, Indonesia, Malaysia, Azerbaijan, Nepal, Lebanon, Bulgaria, Iran, Romania, Sri Lanka, Iran, Serbia, USA, Mexica, Slovenia, Russia, China, Republic of Moldova, Republic of Korea, Georgia, Portugal, Ethiopia, Saudi Arabia, Spain

PRESENTATION

Oral & Poster presentation

EVALUATION PROCESS

All applications have undergone a double-blind peer review process



THE IMPACT OF INTERNAL CONTROL SYSTEM ON CORPORATE GOVERNANCE: A LEADING EDUCATIONAL FOUNDATION EXAMPLE

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ABSTRACT

This study aimed to examine the impact of the internal control system, which consists of five basic COSO components, on corporate governance principles (justice, transparency, accountability and responsibility) through the example of a leading educational foundation in Türkiye. In the study, it was investigated whether there was a significant relationship between the perceptions of employees regarding the effects of the internal control system components on corporate governance and whether these perceptions differed according to demographic characteristics such as gender, age, education, length of service, position. Methodologically, a descriptive online survey method including a questionnaire was applied to collect data. The survey was sent to 234 participants in different departments and positions working in the foundation, and 197 employees responded. The data were analyzed with SPSS-22. The survey, which was suitable for a 5-point Likert scale, included statements regarding demographic characteristics and COSO's main internal control components (Control Environment, Risk Assessment, Control Activities, Information-Communication, Monitoring) and corporate governance principles. It was concluded that all COSO components have a significant and positive relationship with corporate governance principles. In addition, a stronger relationship was found between transparency and accountability principles and internal control components compared to others. Furthermore, it was indicated that these perceptions differed according to demographic characteristics. While significant differences were found in perceptions according to demographic characteristics such as gender, age and position, no differences were found according to education and working years criteria. The study is considered to contribute to the literature because it is the first study to examine the impact of the main COSO components on corporate governance and its principles, together with the example of a leading educational foundation. The study is limited by the selected sample educational foundation, the number of respondents, survey questions-answers, the applied statistical analysis method and tests.

Keywords: Internal Control System, COSO, Auditing, Corporate Governance, Educational Foundation