

# **The Role of audit committees to prevent fraud in Syrian public companies (Field study)**

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## **Abstract**

After the collapse of major international companies, the attention has been increased to provide appropriate mechanisms to reduce the causes of these collapses. Some of these causes were related to fraud in financial reporting. One of the used mechanisms is the audit committee which plays the role of supervisor in the companies.

The objective of this research is to study the role of audit committees in reducing fraud in the Syrian public companies, and to achieve this goal, the researcher has prepared questionnaire which has been distributed to some members of audit committees in the Syrian public companies and some external auditors, the questionnaire has included audit committees' characteristics and their tasks which would reduce fraud. The researcher has found that audit committees' characteristics and their tasks reduce fraud according to the research samples

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For the Paper in Arabic Language See the Pages (463-487)