



جامعة حلب  
كلية الاقتصاد  
قسم المحاسبة

دور معايير لجنة بازل لكفاية رأس المال في تطوير العمل الرقابي في القطاع المصرفي في سورية

أطروحة أعدت لنيل درجة الدكتوراه في المحاسبة

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### *Abstract*

*Because of information revolution; communications globalization, financial services and liberalization of world trade, world has already become a small village; the matter which, requires that our local Banks in Syria take into consideration controlling requirements and new legislation touch the core of Banking action stated by local and international controlling authorities, which exemplified by Bazel committee standards for; all of our research: " Role of Bazel committee standards for capital Adequacy, development of control action regarding Bank Sector in Syria." tries to highlight with some analysis on concepts of bank control system and its aims, kinds and concepts of Bazel committee standards / 1/ and its role in supervision and development, control system in bank Sector and the extent of its impact among this system with Bazel standards; and its influence and impact in the field of creation and setting up a new system of internal control and development of the stated accounting system. the research ended with the results the most important one that, the Banking control system which exists on bank sector in Syria; suit mostly and clearly; with Bazel standards to be noticed directly in the decisions and instructions issued by council of directors and loan (or credit) and the central bank, because they are considered the head for this important financial sector but they had not been depended on.*

*The research also concluded to present some recommendations to help to develop the work of bank sector in Syria.*