

## Investigating the Relationship Between Corporate Governance and Financial Performance Considering the Moderating Role of Opinion and Internal Control Weakness

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**Abstract :** Today, financial performance has become one of the important issues in accounting and auditing that companies and their managers have paid attention to this issue and for this reason to the variables that are influential in this field. One of the things that can affect financial performance is corporate governance, which is examined in this research, although some things such as issues related to auditing can also moderate this relationship; Therefore, this research has been conducted with the aim of investigating the relationship between corporate governance and financial performance with regard to the moderating role of feedback and internal control weakness. The research is practical in terms of purpose, and in terms of method, it has been done in a post-event descriptive manner, in which the data has been analyzed using stock market data. Data collection has been done by using stock exchange data which has been extracted from the website of the Iraqi Stock Exchange, the statistical population of this research is all the companies admitted to the Iraqi Stock Exchange. . The statistical sample in this research is considered from 2014 to 2021, which includes 34 companies. Four different models have been considered for the research hypotheses, which are eight hypotheses, in this research, the analysis has been done using EXCEL and STATA15 software. In this article, collinearity test, integration test ,determination of fixed effects and correlation matrix results, have been used. The research results showed that the first four hypotheses were rejected and the second four hypotheses were confirmed.

**Keywords :** size of the board of directors, duality of the CEO, financial performance, internal control weakness

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