



DEVELOPING DIMENSIONS OF INTERNAL AUDIT QUALITY TO EMPLOYEES AN EXPLORATORY STUDY IN GOVERNMENT BANKS.

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Article history:	Abstract:
<p>Received: 8th July 2022 Accepted: 8th August 2022 Published: 18th September 2022</p>	<p>This study aims to know the improvement of audit quality by conducting for employees in government institutions, where a questionnaire was distributed to 60 samples, and logistic regression was used to achieve the objectives of the study and test its hypotheses; the study relied on primary and secondary data. A questionnaire was designed to suit the subject and objectives of the study, and the study sample included: The 60 samples were distributed, A questionnaire for employees in the internal audit departments and internal control units in government institutions The descriptive approach and the statistical analysis program spss-soft were adopted to analyze the data and demographic information of the samples. Among the most important results that were found in this study is that for employees who have practical experience in addition to having professional competence and appropriate training, the results of the quality of their reports were higher, and the training factor that was observed through statistical analysis on the existence of a direct relationship with the quality of internal audit.</p>

Keywords: Quality, Internal Audit.

INTRODUCTION

The business environment is facing rapid changes that have very important implications for organizations across the world, and in response to this, these organizations are moving to develop their structures, re-engineer their operations, and improve their risk management methods to provide more appropriate and reliable information necessary to achieve their goals [1,2]. The risk-based internal audit is a modern and effective systematic approach to auditing that aims to focus on the risks that may prevent the achievement of those objectives. The practice of this methodology requires evaluating the risks and the approved methods for controlling them, managing them, and controlling them in order to develop the audit plan and evaluate the internal control systems. [3,4].

Therefore, the Internal Auditing Profession (IAP) has witnessed tremendous developments since the end of the last century, especially in Iraq, which included the expansion of the tasks entrusted to it by adding tasks of assessment and improving the effectiveness of risk

management through the application of modern concepts of internal control in accordance with the COSO framework for risk management [5,6,7].

So that the objectives of internal control in accordance with risk management are linked to the objectives of the economic unit to include the objectives (strategic, operational, reporting, and adherence to instructions and laws), in addition to identifying and measuring the risks surrounding each of them and management measures to reduce these risks, activating the continuous improvement of those objectives, and then identifying opportunities and take advantage of them and prepare to face the risks surrounding them. [8,9,10,11,12].

Among the most prominent Arab studies that are similar to our study is one (Ghanimat, Siam 2011) entitled: Factors affecting the effectiveness of control systems The interior in the Jordanian ministries. This study aimed to identify the most important factors affecting the effectiveness of internal control systems in Jordanian ministries and to identify the most important obstacles (limitations) [13,14] that limit the effectiveness and development of internal control



systems in those ministries. To achieve the study's objectives and test its hypotheses, a questionnaire was designed [15],

It was distributed to managers and employees of internal control bodies in ministries for the purposes of analysis statistician. One of the most important results of the study was that the most influential factors in the effectiveness of internal control systems in The Jordanian ministries are the accounting system and its components, and the least influential factors are the efficiency of employees and performance control [16,17].

The study showed a weakness in the application of objective selection and appointment policies for employees and a shortage of good training for them. In addition to the weakness of the administrative leadership in the Jordanian ministries, and the lack of a role for Legislative power and the dominance of the executive power over it.

One of the most important recommendations was the need for the Jordanian government to assign internal control systems in Jordanian ministries to pay more attention by focusing on the administrative and financial components. The basic principles are affecting the effectiveness of the internal control systems and activating the foundations and criteria for selection and appointment and developing accurate standards for measuring and evaluating government performance.

METHODOLOGY

The methodology of the study provided for clarification and knowledge of the impact that internal audit plays in knowing accounting errors for the purpose of achieving the objectives of the study.

Where investigation and analysis are carried out through the use of descriptive research for the purpose of obtaining data and information, as was relied on a questionnaire distributed to employees and data analysis through reliance on the statistical analysis program IBM soft spss 22

Where the research sample represented the amount of (60) people, and the questionnaire form was distributed to them, and the number of the recovered forms was (6) and subject to analysis (40) forms.

The internal audit function is one of the important functions in economic units due to the expansion of the volume of executed works and the great developments in the financial and administrative fields, which the unit seeks to succeed and continuously improve its performance to reach its goals



RESULTS

Figure 1- Chart title Distribution of the sample

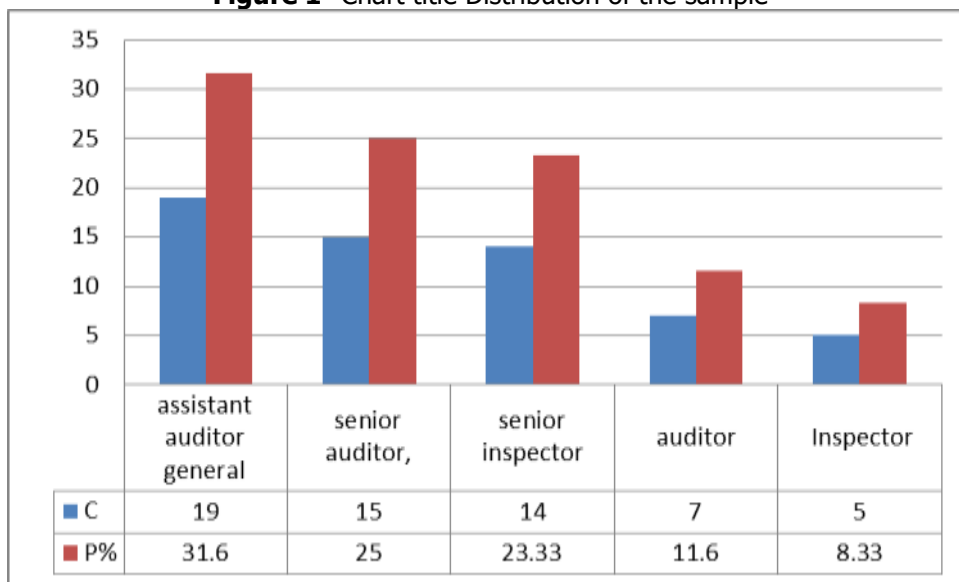


Figure 2- Chart title Distribution of the sample according to SEX

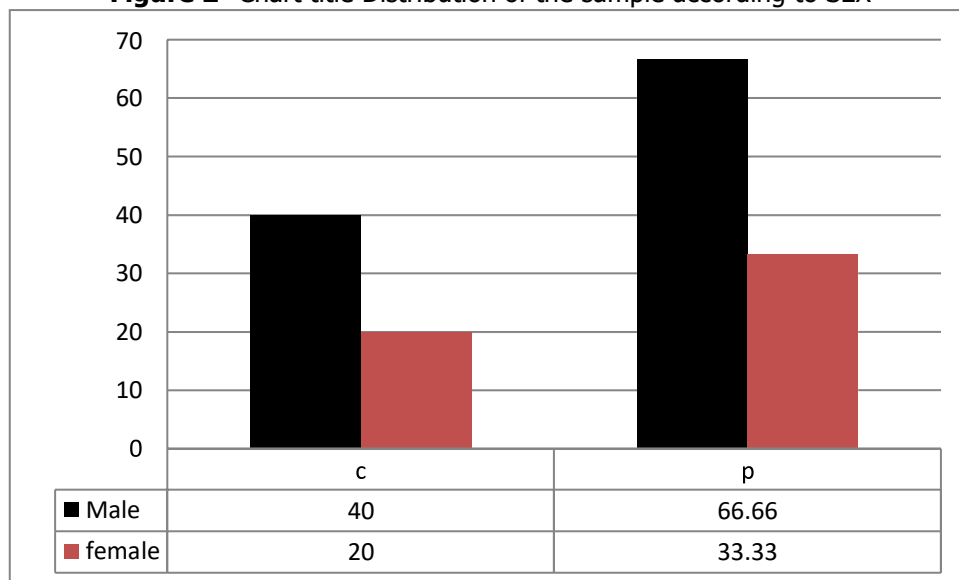


Table 1- Distribution of the sample according to experiences

	c	p%
Less than five years	20	33.33
5–10	19	31.66
11–15	13	21.6
15 above	8	13.33



Figure 3 – Chart title for sample according to experiences

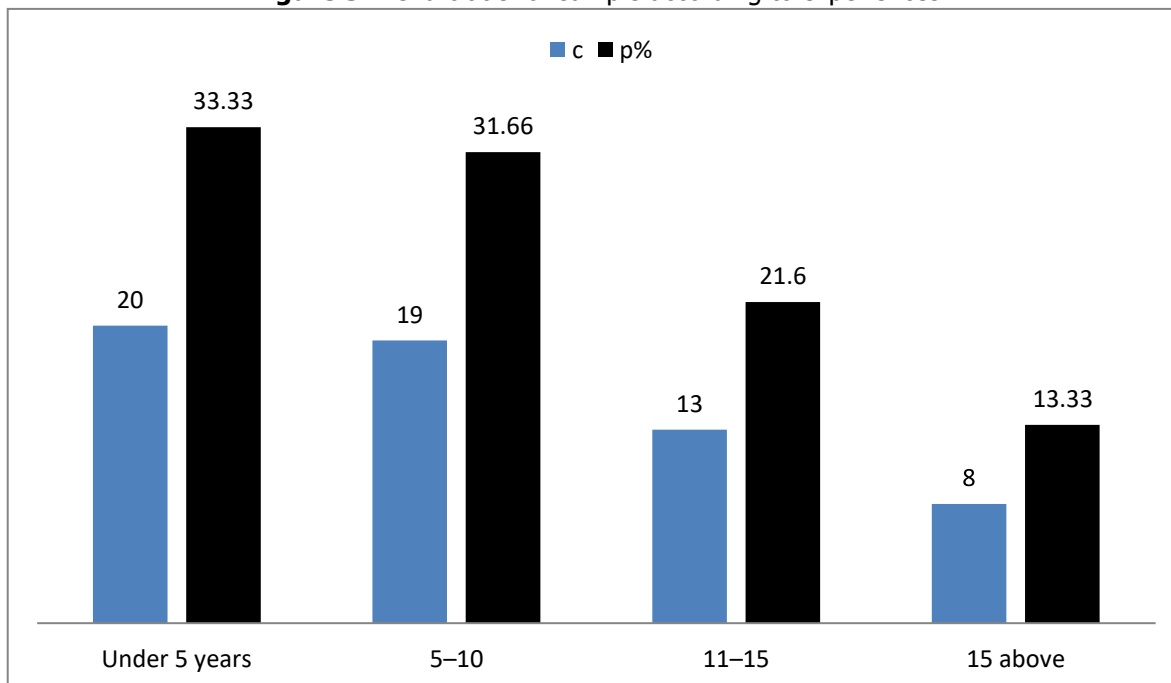


Table 2- Distribution of the sample according to experiences

	c	p%
Prof. school	20	33.3
Bachelor	30	50
Master	10	16.6

Figure 4- Chart title for sample according to experiences

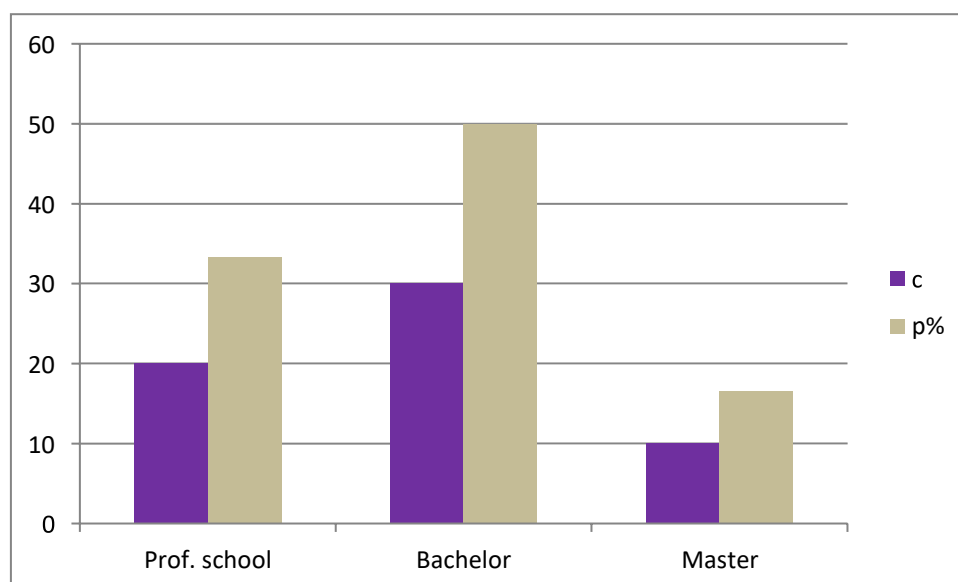




Table 3- Differentiated analysis on respondents' attributes according to experiences

Parameter	<5	5 to 10	11 to 15	>15	
Self-efficacy in terms of profession and experience	4.5	4.6	5.7	6.2	0.03
Confidence	4.2	5.1	6.8	7.1	0.001
performance	3.8	4.4	5.5	6.2	0.02
leadership management	4.3	4.7	5.4	5.6	0.82
quality	2.8	3.6	4.3	4.8	0.09
The quality of the audit in achieving the objective of the mission	4.0	4.3	4.6	5.0	
organizational culture	3.8	3.9	4.1	4.9	0.89

Table 4- Logistic regression of results

Parameter	c	Profession	quality	goal
Self-efficacy in terms of profession and experience	(β)	0.664		0.623
	T value	7.22***		18.88***
Confidence	(β)	0.88		0.56
	T value	12.21***		15.5***
performance	(β)	0.88		0.44
	T value	11.23***		17.22***
quality	(β)	0.98		0.88
	T value	19.2***		22.2***
organizational culture	(β)	0.44		0.55
	T	8.882***		7.13***

DISCUSSION

The research sample consisted of 60 people, and it was distributed as follows (Aag=19, sa=15, si =14, auditor =7, inspector=5)

And in the form of two, the samples were distributed according to gender, as they were from 40 eyes to men, with a percentage of 66.6% and women 20 samples. In table 1, the samples were distributed according to the news, as they consisted of (20 samples less than five years old, 19 samples with a percentage of 31.66% for 5-10 years), 13 samples for 11-15 years, and eight samples with a percentage of 13.3% For more than 15 years of experience

In Table 3, a Differentiated analysis on respondents' attributes according to experiences

Based on a specific questionnaire to the respondents, where the answers were evaluated out of 10 based on years of experience

Statistical differences were found in terms of self-efficacy in terms of profession and experience, where

it was noted that there was a significant impact on the experience factor, as was the case for the second paragraph (confidence). As for the other paragraphs, no significant differences were found. Statistical significance when comparing years of experience Through the use of logistic regression analysis to the data, a positive relationship was found in relation to occupational quality and goal, and the experience and age factors had a significant and clear effect in this study. Internal audit is an exploratory method that determines the deviation between reality and standards



In addition to being a means to prevent errors and misinformation, as well as an advisory
The internal auditor's recommendations contribute to identifying the necessary improvements
Internal audit is a means rather than an end that contributes to serving a number of categories, such as managers, investors Existing banks, businessmen, and government agencies. In the planning and performance control stage, it depends
Project management on accounting data that must be audited by a technical body is a valve save that provides management with many services.

CONCLUSION

The study reached a set of results, the most important of which are: The employees of the internal control units enjoy scientific qualification, practical experience, professional competence, and appropriate training, which are factors affecting the quality of the issued internal audit reports, and there is also interest by senior management in the results and Recommendations of internal audit reports and the independence of the internal audit department.

RECOMMENDATION

The study made a number of recommendations, the most important of which are: the need to activate the inactive internal control units in government institutions, the need to encourage internal auditors to obtain specialized scientific and skilled certificates, in addition to the need to provide a budget for specialized training courses for internal auditors in the financial, management and technical fields. To serve their needs at work, spread awareness of the importance of oversight work within ministries and government institutions because of its role in improving performance.

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