



THE IMPACT OF PSYCHOLOGICAL EMPOWERMENT ON THE PERFORMANCE OF THE INTERNAL AUDITOR-A SURVEY STUDY IN THE UNIVERSITIES OF AL-FURAT AL-AWSAT

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Article history:	Abstract:
Received: 20 th November 2024	The main purpose of this research is to study the role of psychological empowerment in enhancing the performance of the internal auditor in universities located in al-furat al-awsat region. To answer the research questions (What is the degree of practicing psychological empowerment in al-furat al-awsat universities), (Is there a relationship and employees on the performance of the internal auditor in the universities studied), four hypotheses were tested, two branches emanating from two main hypotheses. The research used a sample of (35) individuals from auditors working in the Middle Euphrates universities. The study also used the ready-made statistical packages program (SPSS) to analyze the data. The most important results reached by the research are positive correlation and also a positive effect between variable and the internal auditor performance variable, together and individually, in the universities of the research sample. The study also recommended that the universities studied should delegate the necessary powers to their employees in a way that contributes to providing the necessary independence for employees in universities to enable them to carry out their work quickly and easily and without bureaucratic obstacles.
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INTRODUCTION: Organizations and institutions with various industrial or service orientations seek to excel in their performance by providing them with efficient and qualified human resources that enable them to achieve their goals effectively. Components of the human element, as empowerment plays a role in solving problems and confronting crises that the organization is exposed to, in addition to achieving organizational goals that cannot be achieved in isolation from the involvement of its employees. If there is no psychological or emotional impact on the organization's employees, this will certainly be reflected in their audit performance, and thus organizations cannot perform their work, including auditing. Since Iraqi universities seek to achieve excellence in their performance, this requires them to take into account the capabilities of their human resources by creating an appropriate environment for them that helps them enhance their self-efficiency and increases their sense of responsibility by granting them the powers that make them feel independent in their performance of work. This is directly reflected in. Accordingly, working to enhance the capabilities of human resources is necessary to achieve high levels of performance for the internal auditor. Accordingly, the current study attempts to study the effect of psychological empowerment of employees on the performance of internal auditors in universities in al-furat al-awsat region.

The first section: scientific research methodology

First: - the questions: - Organizations of all kinds, whether industrial or service, seek to achieve many accomplishments and contributions despite the challenges and problems that they may face, represented by the presence of many manifestations of dysfunction and mismanagement. We find this in many educational institutions, including the universities of al-furat al-awsat and the resulting excesses in their financial performance, as those in charge of them seek to improve their performance and reduce performance excesses. We find that psychological empowerment can play an important role in reducing the problems that these universities may face. Therefore, the research questions are: -

1- What is the nature of the style the psychological empowerment method in the universities under research?



2- Get to know the performance of the internal auditor in the universities under research?

3- Identifying the relationship between the psychological empowerment approach and the performance of the internal auditor in the universities under study?

4- Is there The effect of the first variable in improving the internal auditor in the universities under research?

Second: - Importance : - considered one of the few studies that aimed to evaluate the efficiency of the internal auditor's performance in the educational aspect represented by the universities of al-furat al-awsat. At a time when institutions of all kinds seek to anticipate the future and attempt to adopt administrative methods and approaches that keep pace with development and modernity, the study sought to address the issue of psychological empowerment as one of the vital and important topics that can be reflected in its fruits aspect on the internal auditor in the universities of the al-furat al-awsat to avoid risks and financial problems and to enhance strengths. Thus, psychological empowerment in a way that leads to improving the performance of the internal auditor and, as a result, the performance of the educational institution as a whole.

Third: Study objectives:

1- Identifying the nature of the practice of The first variable in the universities of the research sample.

2- Determining the level of availability of the performance Second variable in the universities.

3- Stand on the level of correlation of First variable method with of performance Second variable in the universities under study.

4- Identify the role of First variable in the process of the performance of Second variable in the universities under study.

Fourth: - Hypothetical Study model: -

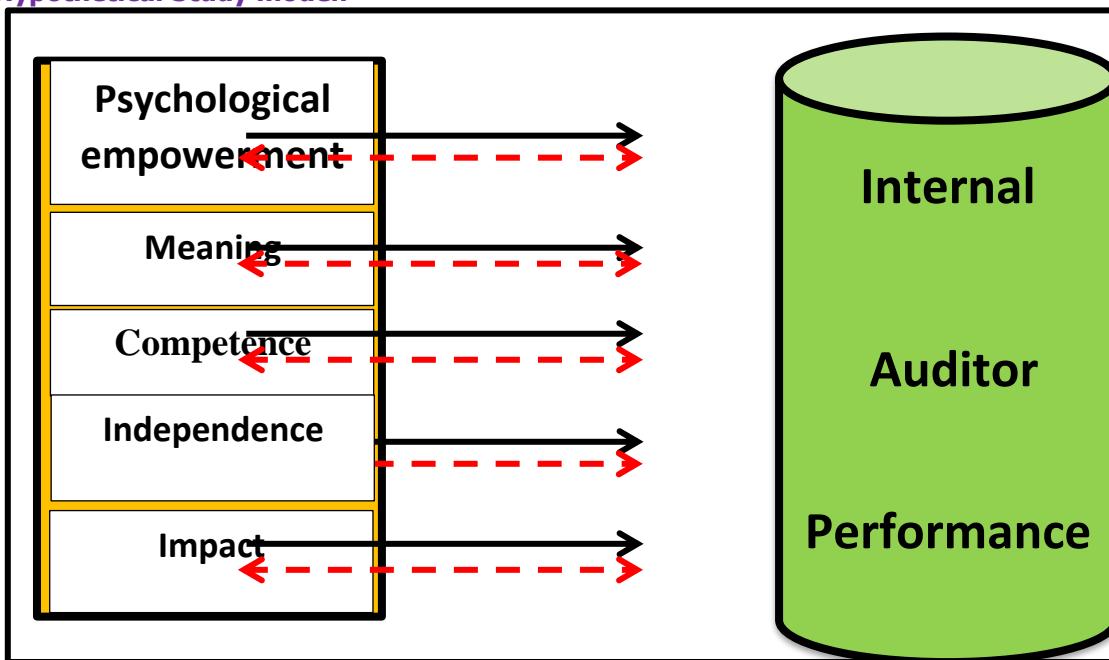


Figure (1) Hypothetical research model

Fifth - Research tool & scale

- Psychological empowerment: The psychological empowerment variable was measured according to the scale (Qaoud & Heba, 2021), where psychological empowerment was divided into four dimensions (meaning of work, competency, independence, impact), and these dimensions included (20) paragraphs.
- Internal auditor performance: The researcher relied on the scale (Ezz El-Din, 2015) to measure the internal auditor performance dimension and this dimension included (7) paragraphs, and the 5-point Likert scale .

The theoretical framework

First: psychological empowerment

A- Psychological Empowerment: - In recent years, empowerment has become a key component of business thinking. Specialists want to study the behaviors of employees during job empowerment, in an attempt to improve



psychological and personal capabilities, and to know this term on psychology . Therefore, empowerment plays a pivotal role in enhancing the psychological motivations of employees based on psychological empowerment mechanisms (Naser & Saleh, 2013: 250). psychological state that enables workers to build realistic motivations to engage in the efforts to accomplish tasks directly and enhance the capabilities necessary to perform their work and implement the roles required them in a correct manner (Ugwu et al., 2014: 381). Psychological empowerment has been defined as an increasing motivation for work that is manifested in a set of dimensions that reflect the individual's orientation and role in work: (meaning, Independence, competency, and impact) (Yang et al., 2012: 190). (Saleem et al., 2014: 381) (al.,2017:130) as the confidence of employees in their ability to perform their work well, in terms of delegating authority to make decisions related to their work, while (Choong et al.,2011:238) indicated that it is a personal sense of control in the workplace; as it appears in four beliefs about personal work, which are meaning, competence, Independence and impact. As for (Oladipo,2009:121), he believes that psychological empowerment reflects correctly and avoid procrastination that leads to psychological exhaustion and job burnout, or it is the state that prompts employees to find meaning, and psychological empowerment makes employees more engaged in work. While (Dewettinck & Ameijde, 2011:285) see that First variable is the activity employees' attitudes, job satisfaction, and emotional organizational commitment. In addition to enhancing basic behavioral commitment based on obeying orders, with emotional behavioral commitment based on employees' emotional connection with their organizations.

B- Motivations of psychological empowerment:

Psychological empowerment is considered one of the most important modern strategies adopted by institutions of this era, and there are many reasons that prompt the leader to adopt it, the most important of which are (Effendi, 2013:25)

- 1- The organization's need to be more responsive to the market.
- 2- Reducing diversity in organizational structure.
- 3- Focusing attention of senior management on strategic issues.
- 4- Exploiting human resources to maintain competitive development.
- 5- importance of quick decision-making
- 6- Unleashing creative and innovative capabilities individuals.
- 7- Providing more job, motivation & organizational belonging
- 8- Reducing operating costs by reducing the number of unnecessary administrative levels and individual jobs.
- 9- Giving individuals greater responsibility and enabling them to gain a greater sense of accomplishment in their work.

C- Dimensions of psychological empowerment

Spreitzer (1995:1446) indicated that the policy of psychological empowerment for workers in service organizations consists of four basic dimensions that affect the individual's perception or his intrinsic motivations in choosing a specific job, as follows:

1- Meaning

There must be a goal and purpose for performing a specific job, as the person wants to see the results of his efforts himself. No matter how simple or modest the work is, there is a compatibility between the values, beliefs and requirements of the work, or it means matching the necessities of work with personal beliefs, values and behaviors (Cyert & March, 2007: 133). It is the value of the work that the worker obtains from the values and goals of the work, which achieves for workers a sense of independence, increases their creative thinking, and provides them with adequate wages (Michaelson et al., 2014). They have ideas, needs and feelings, not as a means to achieve an individual goal. Supervisors who seek of the work among workers must build of mutual between the administrative leadership and the workers. The trust leaders greatly affects the meaning of work within the framework of psychological empowerment (Erturk, 2012: 88). Therefore, the meaning of work includes compatibility between both the requirements of the work and the roles that workers perform on the one hand and the beliefs, values and behaviors on the other hand. If these considerations are compatible, the work becomes of great value to the worker and to the organization, while if these considerations are contradictory, this makes the worker feel that his work is meaningless and worthless (Drom et al.,2019:43)

2- Competence

Competence is defined as a person's belief in his ability to perform activities skillfully. When workers realize that they have the competence to use the available resources to accomplish tasks, they will be able to maximize their use of these resources (Sigala,2011:600). Competence is the personal understanding of the ability to perform the tasks given to working individuals and is based on role efficiency. This concept focuses on the belief in personal capabilities in order to perform the tasks assigned to them. When workers feel their ability to complete a task efficiently, this increases



individuals' internal beliefs in their ability to perform the work effectively. Competence arises from education, experience, and administrative (Courtright et al, 2011:98)

3- Independence

Refers to the individual's control over the way in which work is accomplished, which is directly related to workers' perceptions of choosing their way to manage the tasks of others who feel that they are more independent to perform their responsibilities so that they can make decisions about their work with sufficient authority that clarifies the way And the time and speed of performing their task. Along with thinking and objectivity towards all the circumstances surrounding their work with the possibility of self-initiation to find quick, non-wrong solutions based on self-independence and personal knowledge. (Oladipo, 2009: 121) Workers see independence as a motivation for them to innovate and create, so choosing workers to implement solutions contributes to a sense of empowerment, as when management allows workers to participate in administrative procedures, levels of self-determination will lead to improved innovative and desired results (Subramaniam & Moslehi, 2013: 45)

4- Influence

It means the individual's awareness that he has an impact on decisions, policies and strategies related to his work, or in other words, it can be said that Influence is the belief of and Influence the organizational (Castillo, 2018: 44) and refers to the degree to which the individual can impact the administrative and operational strategy and work results. leaders who promote participatory making- decision increase employees' sense of Significance to the organization, which makes employees more productive and encourages creativity at work. Leaders' focus on employee well-being also enhances alignment between the organization's value and employees, which employees' of perceived impact & Significance (Mendes, 2014:63).

Second: internal auditing

A- The concept of internal auditing

Internal auditing is a set of systems or an internal function created by the organization's management to serve it in auditing its operations and restrictions on an ongoing basis to ensure the accuracy of accounting and statistical data, and to ensure the adequacy of the precautions taken to protect the organization's assets and properties, and in verifying that the organization's Workers follow the plans and procedures necessary for the organization drawn up, policies performing their purposes, & proposing the necessary amelioration them so that the organization reaches the level of production sufficiency. (Al-Wardat, 2006: 34) It is also noted that internal auditing is the periodic monitoring and management of the institution by senior management. This is done through a department that reports to senior management and is independent. This leads to achieving the objectives of the main audit within the framework of verifying the procedures followed. (Boutin, 2009: 15). As for (Juma, 2006: 27), We see that internal auditing refers to the records that a specialized functional body implements within the planned project, which leads to verifying the adequacy of this system for the plans drawn up in advance, and which contributes to achieving control.

B- importance of internal auditing

The importance of internal auditing lies in the fact that it helps the organization's management to raise the quality of work and preserve the organization's property and assets. In addition, it is the eye and ear of the external auditor and the most important mechanism of organizational control. Therefore, its importance has emerged, developed and increased as a result of the combination of a group of factors represented by: (Jarbou, 2008: 128)

- 1- The large size of organizations and the multiplicity of their operations.
- 2- The need for management to delegate powers and responsibilities to some of the organization's sub-departments
- 3- The organization's management's need for periodic and accurate data to formulate policies, plan and make decisions.
- 4- The need for the facility's management to protect and maintain the facility's funds from fraud, theft and errors.

C- Characteristics of internal auditing:

The internal audit activity is characterized by the following characteristics: (Wassif, 2017: 19)

- Independent evaluation activity: This indicates that the internal auditor is independent of the activities he audits, as well as being administratively subordinate to the levels in the company's - The organizational structure that includes its audit committee and board of directors.
- Advisory activity: The second variable activity provides the company's management with the necessary analyses, consultations and suggestions to make appropriate decisions at the appropriate time.
- Objective activity: The person concerned with the audit carries out his work without bias towards any party and without prejudice to the audit results, meaning that the person responsible for the audit is obligated to exercise neutrality in collecting and evaluating evidence and results.



D- Internal Auditor Performance

Performance is defined as the process through which the current performance of individuals is measured and compared to the previously planned performance, and deviations are identified, their causes are stated, and the necessary preventive measures are taken to avoid their occurrence in the future (Horngren, 2006: 197). Performance is also viewed as measuring the actual performance in implementing what was planned and measuring deviations from the specified objectives and the reasons that led to them and making proposals to avoid them in the future (Ismail & Adas, 2010: 131). Hence, the outputs of the audit process generally depend on the auditor's performance, which is largely related to experience, academic background, and time spent in the auditing profession. There is a positive relationship between the auditor's performance and his background, and professional ethics encourage the auditor to perform auditing tasks effectively and efficiently. Not to mention the procedures carried out by the auditor implemented through instructions after which notes are recorded on the working papers that become subject to evaluation by the highest organizational level in the organization (Al-Nawaisa, 2008, 42). The performance of the internal auditor is defined achievement of The second variable in achieving the objectives related to the nature of his responsibilities and the tasks assigned to him (Zureigat & Moshageh, 2014: 74). Therefore, The second variable includes (Al-Madhoun, 2011: 65)

- Providing and making recommendations to the relevant parties on issues that require attention in the organization.
- Preparing an action plan to focus on risky items.
- Designing timetables and practical applications for each audit task.
- Preparing audit-related reports and presenting them to the organization's senior management. Carrying out specific tasks upon the request of senior management regarding problems and violations that require further investigation.
- Assisting in developing systems and solving problems at their beginnings before they escalate.

Applied section

The first: Descriptive analysis

Table (1) This indicates of Psychological empowerment variable (n= 35)

dimension	Para graph	respondents						Arithmeti c mean	deviatio n	Arithmeti c mean	deviati on
		Totally agree	Agree	neutral	Don't	Totally Don't agree					
Meaning	1	16	15	2	2	0	4.25	0.825	0.194	1	
	2	13	18	1	3	0	4.22	0.857	0.203	2	
	3	14	17	1	3	0	4.22	0.868	0.206	3	
	4	11	20	1	2	1	4.13	0.919	0.223	5	
	5	19	12	1	3	0	4.33	0.906	0.209	4	
	Total for dimension						4.217	0.7362	0.175		
Competence	6	13	17	4	1	0	4.22	0.733	0.174	1	
	7	13	18	0	3	1	4.13	0.939	0.227	3	
	8	9	22	2	2	0	4.15	0.736	0.177	2	
	9	16	15	0	3	1	4.20	0.966	0.230	4	
	10	7	24	1	3	0	4.00	0.707	0.177	2	
	Total for dimension						4.120	0.7312	0.177		
Independence	11	6	25	1	3	0	4.05	0.749	0.185	2	
	12	15	16	4	0	0	4.33	0.656	0.152	1	
	13	11	20	1	2	1	4.08	0.859	0.211	5	
	14	12	19	1	3	0	4.20	0.823	0.196	3	
	15	15	16	0	4	0	4.20	0.883	0.210	4	



	Total for dimension						4.139	0.690	0.167	
	16	6	25	1	3	0				
Impact	17	15	16	4	0	0	4.31	0.676	0.157	1
	18	9	22	2	2	0	4.09	0.742	0.181	2
	19	16	15	0	3	1	4.20	1.023	0.244	5
	20	7	24	1	3	0	4.00	0.767	0.192	4
	Total						4.114	0.6744	0.164	

The dimensions of psychological empowerment

- 1- Table (1) measures the dimension of the meaning of work, dimensions of psychological empowerment, where the meaning of work differs in the universities surveyed, as paragraphs (2,1) obtained the first and second place, while paragraphs (4,5) obtained the fourth and fifth place among the paragraphs of the meaning of work, the senior management of the universities surveyed to spread the culture of psychological empowerment among employees. It also requires the senior management in the universities surveyed to urge their employees to coordinate with each other in a way that leads to speed and accuracy in their performance of work and to address any problems they may face at work. the degree of good level in the dimension of the meaning of work, the dimension of the meaning of work (4.217), a standard deviation of (0.7362) and a coefficient of (0.175).
- 2- represents the dimension of Competency, where it is noted that the degree of meaning of work differs in the universities studied, as paragraphs (8,6) while paragraphs (9,7) obtained the third and fourth place among the paragraphs of Competency. The necessity of the responsible administration in the universities to provide sufficient support to its employees in a way that contributes to strengthening the employees' self-confidence and involving them in courses that contribute to increasing their experience, in addition to granting its employees the sufficient amount of responsibility through the availability of an appropriate amount of authority. the good level of competency dimension, This indicates that mean of the dimension of competency (4.120), a standard deviation of (0.7312), and a coefficient of (0.177).
- 3- measures dimension of independence, where of the dimension of independence in the universities studied differs, as paragraphs (11,12) obtained the first and second ranks, which indicates that the administration of the universities studied supports the collective decision-making process in a way that makes employees feel that their opinion is important in collective decision-making, in addition to employees feeling that there are opportunities to use their personal initiatives, while paragraphs (15,13) obtained the fourth & fifth ranks, the administration of the universities studied needs to further delegate the necessary powers to their employees in a way that contributes to providing the necessary independence for university employees to enable them to carry out their work quickly and easily and without bureaucratic obstacles. In addition to the necessity of supporting the independence of employees in a way that contributes to generating a feeling among employees of effective participation in knowledge exchange activities with others easily and smoothly. the dimension of independence, the dimension of independence (4.139), a standard deviation of (0.690), and a coefficient of (0.167).

measures the dimension of impact, dimensions of psychological empowerment, where the universities studied differs, as paragraphs (18,17) obtained the first and second place, while paragraphs (19,20) obtained the fourth and fifth place, which indicates the weakness of the management of the universities studied in creating a work environment that contributes to simplifying the participation of employees in their educational or training experiences with each other in a more effective way. dimension of impact, This indicates that the arithmetic mean of the dimension of impact (4.114), a standard deviation of (0.6744), and a coefficient of (0.164).

the dimension (impact) was ranked first, as it obtained the least A coefficient of variation of (0.164) among the dimensions of psychological empowerment, while the dimension (competency) was the last among the dimensions of psychological empowerment, as it obtained a coefficient of variation of (0.175).

The Internal Auditor Performance



Table (2) the estimates Internal Auditor Performance variable (n= 35)

dimension	Paragr aph	respondents					Arithmeti c mean	deviatio n	Arithmetic mean	deviati on
		Totally agree	Agree	neutral	Don' t agree	Totally Don' t				
Internal Auditor Performance	21	8	23	0	4	0	4.00	0.840	0.210	3
	22	15	16	2	1	1	4.23	0.910	0.215	4
	23	13	18	0	4	0	4.14	0.912	0.220	5
	24	10	21	1	3	0	4.09	0.818	0.200	2
	25	12	19	2	2	0	4.11	0.758	0.184	1
	26	14	17	0	4	0	4.17	0.923	0.221	6
	27	16	15	2	1	1	4.20	0.901	0.215	4
	Total						4.134	0.726	0.176	

Prepared by the researcher according to the computer results

Table (2) measures the variable of internal auditor performance, which represents seven paragraphs these paragraphs in the universities , paragraph (25) obtained the first rank, which means that the universities studied have employees that enable them to complete all the auditing tasks assigned to them in a timely manner. Paragraph (24) also obtained the second rank among the paragraphs of the internal auditor's performance, which indicates that the auditors in the universities under study enjoy a great deal of efficiency and effectiveness in a way that enables them to review all operations and tasks and ensure that they are implemented according to what was planned, while paragraphs (23, 26) obtained the last rank among the paragraphs of the internal auditor's performance variable, which indicates the universities sufficient material and moral incentives that lead to increasing the auditors' ability to bear the increasing work pressures they face in their performance of work. There is also a need for the responsible administrations in the universities under study to provide a work environment that encourages workers to cooperate with each other to work in a team spirit to accomplish all the tasks assigned to them. the internal auditor's performance variable in the universities under study, This indicates that the arithmetic mean of the dimension of the internal auditor's performance (4.134), a deviation of (0.726), and a coefficient of (0.176).

Validity and reliability tests

First:-The correlation of each paragraph with its dimensions is calculated Table (3).

Table (3): Dimensions of (Psychological empowerment) (n= 35)

Dimensions of Psychological empowerment	Paragraph	Correlation coefficient
Meaning	1	0.810**
	2	0.793**
	3	0.820**
	4	0.820**
	5	0.875**
Competency	6	0.760**
	7	0.859**
	8	0.768**
	9	0.912**
	10	0.864**
Independence	11	0.802**
	12	0.715**



Impact	13	0.845**
	14	0.817**
	15	0.866**
	16	0.708**
	17	0.877**
	18	0.794**
	19	0.853**
	20	0.798**

Table (4) the variable (Internal Auditor Performance) (n= 35)

Dimensions of Internal Auditor Performance	Paragraph	Correlation coefficient
Internal Auditor Performance	0.858**	21
	0.808**	22
	0.837**	23
	0.814**	24
	0.773**	25
	0.829**	26
	0.846**	27

Second: Reliability of the questionnaire: Cronbach's alpha as shown in the following table:

Table (5) Cronbach's alpha values dimensions and the total score of the questionnaire

Dimensions	Paragraphs	Cronbach's alpha
Meaning	5	0.881
competency	5	0.888
Independence	5	0.870
Impact	5	0.865
Psychological empowerment	20	0.983
Internal Auditor Performance	7	0.921
Internal Auditor Performance	7	0.921
The questionnaire is complete	27	0.990

Stability using the split-half method:

The Spearman-Brown equation as shown in the table. (6).

Table (6) values for the questionnaire components.

Dimensions	Paragraphs	Spearman's coefficient	Gutman's coefficient
Meaning	5	0.919	0.902
competency	5	0.939	0.925
Independence	5	0.877	0.869
Impact	5	0.868	0.894
Psychological empowerment	20	0.971	0.862
Internal Auditor Performance	7	0.947	0.924
Internal Auditor Performance	7	0.947	0.924
The questionnaire is complete	27	0.979	0.989

Table (9) shows the Spearman-Brown reliability values between (0.868 - 0.979) and Getman values between (0.862 - 0.989), which are highly acceptable.



Testing the research hypotheses

1- Correlations between Study variables

As shown below: In order to determine the correlation between the psychological empowerment variable and the internal auditor performance variable, Pearson's correlation was used, as shown in Table (7).

Indicators Dimensions	internal auditor performance		
	Correlation coefficient value	Calculated t value	Significance level(Sig)
Meaning	0.968	22.065	0.000
competency	0.967	21.669	0.000
Independence	0.981	29.162	0.000
Impact	0.957	18.954	0.000
Total dimensions of psychological empowerment	0.982	30.158	0.000

1- From the table above, it can be said (there is a correlation between the dimension work and the variable of internal auditor performance) as the results showed a positive relationship the dimension of the meaning of work and the variable of internal auditor performance, reached (0.968) and was significant level of ($p \leq 0.01$), and accordingly first sub-hypothesis is accepted.

2- Also, the results the dimension of self-efficacy and the variable of internal auditor performance, as the correlation reached (0.967) and was significant of ($p \leq 0.01$), accordingly we accept the hypothesis that says (there is a significant correlation between the dimension of self-efficacy and the variable of internal auditor performance)

3- As shown in Table (7), there is a positive relationship dimension of independence and the variable of internal auditor performance with a correlation value of (0.981) and was significant ($p \leq 0.01$), and this means accepting hypothesis that says (there is a significant between After independence and the variable of internal auditor performance)

4- The results of the correlation between study variables also indicate existence of a positive relationship dimension of influence and the variable of internal auditor performance with a correlation of (0.957) and a significant ($p \leq 0.01$). Accordingly, we accept the hypothesis that states (there is a significant correlation between the dimension of influence and the variable of internal auditor performance).

From the above, it is clear that there is a significant correlation between the components of the psychological empowerment variable combined and the performance of the internal auditor, as the results showed that the correlation values were (0.982) and at a significance level ($p \leq 0.01$). Accordingly, the first basic hypothesis (there is a significant correlation between the variable of psychological empowerment and the variable of internal auditor performance in the universities) accepted.

2- Influence relationships between research variables

The information in this section shows the validity of the study hypothesis that states (**there is a significant influence relationship between the psychological empowerment variable and the internal auditor performance variable universities under study**). the use linear regression to determine the effect of the independent variable (psychological empowerment) on the dependent variable (internal auditor performance).

Table (11) Statistical values for the effect of psychological empowerment on the performance of the internal auditor ($n=35$)

Indicators Dimensions	(F)	Slope	The value of (β)	Significance (Sig)
Meaning	486.870	0.937	0.968	0.000
competency	469.542	0.934	0.967	0.000
Independence	850.444	0.963	0.981	0.000
Impact	359.259	0.916	0.957	0.000
Total dimensions of	909.479	0.965	0.982	0.000



psychological empowerment				
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CONCLUSIONS AND RECOMMENDATIONS

First: Conclusions

- 1- The weakness of the responsible management in the universities surveyed in providing sufficient support to their employees in a way that contributes to strengthening the employees' self-confidence.
- 2- The management of the universities surveyed lacks flexibility in its organizational structure in a way that is reflected in the lack of the necessary independence for employees in the universities to enable them to carry out their work quickly and easily and without bureaucratic obstacles.
- 3- The lack of a work environment that contributes to simplifying the employees' sharing of their educational or training experiences with each other in a more effective way in the universities surveyed.
- 4- The universities surveyed have, to some extent, auditors a good level capabilities and skills that enable them to complete all the auditing tasks assigned to them in a timely manner.
- 5- It is clear that the material and moral incentives in the universities surveyed are insufficient, which play a role in increasing the auditors' ability to withstand the increasing work pressures they face in performing their work.
- 6- The universities studied have sufficient material and moral incentives that lead to increasing the auditors' ability to withstand the increasing work pressures they face in their performance of work.
- 7- results proved that there is a level below level in the dimension of competency among the dimensions of psychological empowerment, while the first dimension (impact) was among the dimensions of psychological empowerment.

Second:- Recommendations

- 1- The need for the responsible administration in the universities to provide sufficient support to their employees in a way that contributes to strengthening the employees' self-confidence and involving them in courses that contribute to increasing their experience, in addition to granting their employees a sufficient amount of responsibility through the availability of an appropriate amount of authority.
- 2- The need for the responsible administration in the universities surveyed to enhance the participation of employees in the collective decision-making process in a way that makes employees feel that their opinion is important in collective decision-making, in addition to employees feeling that there are opportunities to use their personal initiatives.
- 3- The need for the administration of the universities surveyed to delegate the necessary powers to their employees in a way that contributes to providing the necessary independence for employees in the universities to enable them to carry out their work quickly and easily and without bureaucratic obstacles.
- 4- Motivating the responsible administration in the universities surveyed to create a work environment that contributes to simplifying the employees' participation in their educational or training experiences with each other in a more effective way.
- 5- The universities surveyed to maintain their employees by involving them in various training courses that help them get rid of their weaknesses and enhance their capabilities in a way that enables them to complete all the auditing tasks assigned to them in a timely manner.
- 6- The universities under study should provide sufficient material and moral incentives that will increase the auditors' ability to withstand the increasing work pressures they face in performing their work.
- 7- The administration universities under study should focus in a balanced on the components psychological empowerment in its various (meaning of work, independence, impact, competency) due to their role in supporting the performance of the internal auditor.

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Appendix No. (1)
Research questionnaire form

Al-Furat Al-Awsat Technical University
Technical Institute / Najaf

Mrs.....

good greeting

In your hands is a questionnaire about the research tagged (**The impact of psychological empowerment on the performance of the internal auditor A survey study in the universities of Al-Furat Al-Awsat**). The success of the research depends on the extent of your cooperation in answering precisely and objectively the paragraphs of this questionnaire, and you have been chosen to answer the phrases contained in it. Therefore, we kindly ask you to choose the answer that you deem appropriate, as this has a significant impact on the validity of the results that will be reached, bearing in mind that the recorded data will be used for research purposes and your answer will be treated with complete confidentiality.

My sincere thanks and appreciation to you...

Researcher

Huda Ameen Oleiwi

Part One: Personal Data

Place a tick () in front of the appropriate choice:

First: Gender

1- () male

2- () female

Second: Duration of service in the current job:

1- () Less than 5 years.

2- () From 5 years to less than 10 years.

3- () 10 years and more.

Third:- Educational qualification:

1- () Diploma or less

2- () Bachelor's degree

3- () Postgraduate studies

Fourth: Career level

1- () Senior management

2- () Middle management

3- () Minimum management

Part Two: - Topics of the study

The first variable: - Psychological empowerment

First: Meaning		Totally agree	Agree	Neutral	Don't agree	Totally Don't agree
Paragraphs	Phrase					
1	My work is important to me.	5	4	3	2	1
2	My job activities are meaningful to me.					
3	I care about what I do in my work.					
4	My colleagues will not intentionally do anything to disrupt or slow down our work.					



5	Senior management creates a culture of empowerment for employees.					
Second: competency						
6	I am confident in my ability to do my job.					
7	I am confident in presenting my experience, insights or expertise as an example to my colleagues.					
8	I am confident in expressing myself in written or oral forms.					
9	Employees are given responsibility for their work with an appropriate amount of authority.					
10	Employees can change their work methods when necessary.					
Third: Independence						
11	My opinion is important in group decision-making.					
12	I have the opportunity to use personal initiative in my work.					
13	I have great independence in determining how to do my work.					
14	The requirements of the job give employees the freedom to provide what needs to be done.					
15	I have a sense of active participation in knowledge-sharing activities with others.					
Fourth :Impact						
16	I have influence over what happens in my work.					
17	I decide how to do my work.					
18	I have a great deal of control over conflicts that occur at work.					
19	I share my experience from my education or training with colleagues in a more effective way.					
20	My information or knowledge in the field of work affects the decisions of senior management.					
The second variable: Internal Auditor Performance						
21	I perform all internal audit tasks assigned to me without pressure					
22	I have sufficient and necessary knowledge to perform all internal audit activities					
23	I have a high ability to withstand work pressure					
24	I review all operations and tasks to ensure that they were implemented according to plan					
25	I verify the accuracy of all procedures in order to preserve assets and their availability					



26	I cooperate with my colleagues in a spirit of teamwork to accomplish all tasks assigned to us					
27	I possess a set of auditing skills					