



## Embedding accountability into the management support system in Islamic organizations

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### ABSTRACT

Corporate failures resulting from the continuing scandals of unethical behaviour highlighted the importance of a more effective internal audit in organizations. The urgency to have an effective internal audit in enhancing the internal control is on the increasing trend. This does not exclude non-profit organizations such as the religious organizations. These organizations are assumed to be more ethical in terms of transparency and integrity. However, it is claimed that the major factor for internal audit ineffectiveness is a lack of support from the top management. The fact that this level of management is the backbone of an organizational structure, under-grading it due to ineffectiveness will impact the audit quality of the whole organization. This study aimed at examining the influence of management's support and commitment on internal audit quality in Islamic organizations in Malaysia. Using questionnaires survey distributed to the internal auditors and the management of the States Islamic Religious Councils, the research found that the organizational structure and the implementation of audit findings through management support system have a significant influence on the internal audit quality. Hence there is a need for the Islamic organizations to focus more on influencing the support from the management through their commitment in the process of increasing audit effectiveness and eventually the internal audit quality.

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## 1. Introduction

The increased demand for greater accountability on internal audit function is a result of escalating high stakeholder expectation. The function has become an important part of the corporate governance structure in order to keep abreast of the change in the global business landscape and transformation activities. In relation to that, the internal audit function is not only limited to emphasising on compliance, but also acts as a value-added agent to management in achieving better and accountable strategic goals. Further, the internal audit has emerged as an extremely valuable tool for the profit and non-profit organizations to strengthen their accountability and transparency towards the stakeholders.

United States of America has reportedly experienced a large number of non-profit organizations with accounting scandals and unethical behaviour, due to abuse of funds or

inappropriate use of public assets and public funds as a result of bad management and weak internal control (Afifuddin and Siti-Nabihah, 2010; Keating et al., 2003; Siino, 2004).

Despite the aforementioned, regarding the importance of internal audit in the organizations and the scandals in Islamic Organizations (Afifuddin and Siti-Nabihah, 2010), there is limited study on IAF in Islamic organizations particularly in Malaysia. Furthermore, there are little researches on relationship between management's support the internal audit quality in religious organization. Hence, this research endeavours to examine the influence of management's support and commitment on internal audit quality in Islamic organizations in Malaysia

## 2. Literature review

In Malaysia, a Special Taskforce to Facilitate Business (PEMUDAH) stresses that corruption (unethical behaviour) alone has cost Malaysia approximately RM10 million a year. Even in non-profit organizations (NPO) such as religious-based

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institutions and Islamic organizations always have scandals and unethical behaviour such as abuse of funds or inappropriate use of public assets and public funds, bad management, and weak internal control (Afifuddin and Siti-Nabihah, 2010; Keating et al., 2003; Siino, 2004). It is worth to mention that the continuing scandals of unethical behaviour and corporate failure highlighted the importance of effective internal audit in both profit and non-profit organizations (Ali et al., 2007). Therefore, the urgency to have an effective internal audit functions in religious organizations can help to enhance internal control (Duncan and Flesher, 2002). Moreover, the subject is worthy attention because the best tool for Islamic organizations to measure and evaluate transparency, integrity, quality and improved service delivery is through internal audit function (Ahmad et al., 2009).

Internal audit effectiveness is a dynamic process which is a strong link between the top management commitment and internal audit quality (IIA, 2010; Mihret and Yismaw, 2007). Management supports to strengthen IAF by positioning it in higher status in organizational structure and to give enough budget allocation to internal audit department. Thus, this will affect the internal audit quality and boost the internal audit effectiveness. Whenever the internal audit quality is high, the IAF will deliver the high quality service (recommendations, audit findings and consultation) to the organizations. The interaction between the management's commitment to respond and implement internal audit recommendations and the high internal audit quality will increase internal audit effectiveness which also helps the organization to achieve its strategic objectives.

The professional standards for internal and external auditors have suggested the elements to measure the quality of the internal audit function. The Professional Practice Framework (IPPF) for internal auditor has included proficiency, objectivity and fieldworks as the elements in measuring the internal audit quality. Similarly to IPPF, the Statements of Auditing Standards No. 65 (AICPA, 1991) has included competency, independence of the internal auditors and quality of performance as elements to be measured by external auditors in evaluating the internal audit quality.

Despite of the needs of internal auditing functions organizations and the urgency to measure the effectiveness of internal audit functions, literatures report that internal audit functions receive inadequate support and commitment from management that affected internal audit effectiveness (El-Sayed, 2011; Ahmad et al., 2009; Ali et al., 2007). There are two main issues that affect internal audit quality found from the research by Ali et al. (2007): lack of internal audits personnel and internal audit incompetency. They believed that the IAF quality in States and Local Governments Bodies can be improved through good support from top management and the establishment of Audit Committee (AC) in the states or the federal level.

The National Audit Department (NAD, 2007) claimed that the major factor for internal audit ineffectiveness in local agencies in Malaysia is lack of support from the top management. This statement was supported by the recent research by Ahmad et al. (2009) called "The Effectiveness of Internal Audit in Malaysia Public Sector". The research revealed that top management support and commitment was second main problem faced by the IAF in the public sector.

### 3. Management support and commitment

According to Drucker "Management cannot be defined or understood- let alone practised - except in terms of its performance dimensions and the demands of performance on it (Shenhar and Renier, 1996)." He identified management as an independent authority in the organization who has controlled and organized the organization. It includes two parts namely control and responsibility. Firstly, the managers have to gain control on both material resources and human resources factors. Secondly, it is the managers' responsibilities to achieve organization's strategic objective. As management has controls on organization's resources, it is important that the management allocates the right amount of budget and puts the right person at the right place in the organization. In order to make sure that the organization's activities are effective and efficient, the management has to hold more responsibility in terms of giving undivided commitment to the efforts of improving the processes and procedures. Further, Young and Jordan (2008) point out that management support is devoted to time, review plan, follow up on results and facilitate the problems by the management. The manager should spend time on organization activities especially on project. There are four elements in management control system: organizational setting, budget allocation, responses to changes and implementations of new ideas.

Further, the current studies were proven that the management support is critical factor to internal auditing (Cohen and Sayag, 2010; Young and Jordan, 2008), and there are studies have profound that management's support and commitment have affected internal audit function in the organization. This statement was supported the research by Ahmad et al. (2009) called "The Effectiveness of internal audit in Malaysia public sector". The research revealed that top management support and commitment was second main problem faced by the IAF in the public sector.

Considering that the management support and commitment on internal audit quality is among the least scientifically studies topics in management research, this study was an attempt to extend the research on the influence of four elements in management support and commitment on internal audit quality in Islamic Organizations in Malaysia.

### **3.1. Elements of management support and commitment**

#### **3.1.1. Organizational structure**

The first variable considered in this study is the organizational structure. In prior literatures, it is proven that management's support is one of the success factors in most activities and operations within organizations (Cohen and Sayag, 2010). Based on recent survey, Ahmad et al. (2009) found that the top management's support is among the important factors in internal audit effectiveness. They found that the management support to the IAF is through the organizational structure and budget allocation to the internal audit department. Adam (1994) emphasized that the organizations structure is also important to increase the internal audit effectiveness. The IAF should be an important unit in the organizational structure in order to convey his services effectively (Mihret and Yismaw, 2007). Prior study by James (2003) concludes that internal audit department which reports to audit committee is more effective than internal audit that reports to the management.

Thus, it can be argued that the organizational independence and the position of Chief Internal Audit will increase the internal audit quality. This independence and the position of Chief internal audit both will add more value to internal audit activities as the auditors can easily convey the organizations to give feedbacks and to implement the recommendations. This study was expected to find a significance positive relationship between organizational structure and internal audit quality. Hence, to answer research objective 1: to examine the relationship between organizational structures on internal audit quality, the first hypothesis is:

Hypothesis H<sub>1</sub>: There is a significant positive relationship between organizational structure and internal audit quality in Islamic organizations in Malaysia.

#### **3.1.2. Budget allocation**

Budget allocation is a procedure where the managers who have the allocated power would allocate money not only for human resource, but also throughout other resources (Shender and Renier, 1996). Budget is referred to as funding not only for internal audit activities, but also the resources for hiring the right and qualified people, to attend training and development and to maintain and acquire physical resources such as office equipment. The less amount of budget allocated to internal audit department will lead to limited scope of internal audit activities (Zakaria et al., 2006). Thus, budget allocation is important for management to plan, execute its activities and manage the entire organizations (Cohen and Karatzimas, 2011). However, Ahmad et al. (2009) found that CAE has less authority on IAF budget which limits CAE control on IAF activities and staffs. Nevertheless,

research on institution of higher education in Malaysia found that internal audit department budget allocation was only between RM 100, 000 to RM 150, 000 a year (Ahmad et al., 2009). Due to the limited budget, the internal audit in the institutions has limited staff and smaller activities. This could affect internal audit quality such as scope of services as well as staff training and development.

It can thus be argued that the greater budget allocated to the internal audit department will lead to a greater internal audit quality. In order to be effective, the availability of the resources and the power to control on the budget is also important to IAF (Mihret and Yismaw, 2007). Hence, the second hypothesis is formulated to answer the second research objective. The objective is in examining the relationship between the budget allocations for internal audit department of the Islamic organizations on the internal audit quality.

Hypothesis H<sub>2</sub>: There is a significant positive relationship between the budget allocations for the internal audit department with the internal audit quality in Islamic organizations in Malaysia.

#### **3.1.3. Management responses to audit findings**

According to Sawyer (1996), most people in organizations do not like to be audited. They tried to avoid explaining and clarifying the wrongness, incompleteness and disobeying the current rules and regulations to the internal auditors. However, the good impression of internal audit should motivate people to give responses to audit findings. This is likely to be true; the higher respect to the internal audit by the management will tend to give a better response to internal audit findings which also lead to a greater internal audit quality.

Thus, the third hypothesis is formulated to answer the third research question of the study that is to examine the relationship between the responses to internal audit findings with the effectiveness of internal audit quality.

Hypothesis H<sub>3</sub>: There is a significant positive relationship between the management responses to internal audit findings with the internal audit quality in Islamic organizations in Malaysia

### **3.2. Implementation of audit findings**

One of the audit functions is to give solution to the problem or defects (Eden and Moriah, 1996). The internal audit function is not only to point out the mistakes, but also to investigate the root causes with the intention to provide recommendation for improvement. The implementation of the internal audit recommendations is significantly correlated to the internal audit effectiveness which depends on the quality perceived by the managers (Van Gansberghe, 2005).

As discussed above, the relationships between the implementation of internal audit recommendation by management with the internal audit quality is clearly important in determining the

effectiveness of internal audit functions in the organization. Hence, to answer the fourth sub-objective of the study, which is to examine the correlation between implementation of internal audit recommendations and internal audit quality of the Islamic organizations?

Hypothesis H<sub>4</sub>: There is a significant positive relationship between the implementation of internal audit recommendations with an internal audit quality in Islamic organizations in Malaysia

**4. Research design**

In this research, both qualitative and quantitative approaches are applied in answering the research questions. The first research question used a qualitative data collection methodology as internal audit practice in religious-based organizations is relatively less explored. A qualitative research approach offers a flexibility to answer the research questions on what, which and how (Libby, 1981). The literature reviews discuss the antecedent of internal audit in Islamic history, the development of internal auditing in western world, the factors affecting internal audit quality and the importance of management in the organization. However, the quantitative research without information using qualitative method is empty and qualitative research without tools of quantitative is blind (Weiche et al., 2005). Therefore, this research aims to identify the relationship between management support and commitment and internal audit quality in Islamic organizations in Malaysia using questionnaire survey. The findings should allow the generalization on the quality of the internal audit function in Islamic organizations and what is the influence of management on the internal auditing.

The target population for this study is the managers and the internal auditors from Islamic organizations under the administration of the Religion of Islam Enactment in Malaysia. Questionnaires were mailed to 115 people from the organizations that met this criterion. At the end of the collection process, the study had 56 respondents

who responded to the questionnaires. This response rate of 48.6% is typical for mail survey in general.

**4.1. Measures**

**4.1.1. Internal audit quality**

To test the hypotheses, the study has used standards of Professional Practice Framework to measure internal audit quality. IPPF measures Internal Audit Quality in terms of the competency and objectivity of the internal auditors, and fieldwork quality (IIA, 2010). Our composite measure of internal audit quality is based on three individual characteristics indicated in the IPPF relating to the competency and objectivity of and the internal audit process.

The study has used three items to measure the competency which are the level of education, professional certification and experience. Objectivity is the reporting status of the internal audit functions. We use proxy OBJ- a dummy variable indicating whether IAF reports to the audit committee (OBJ=1) or (OBJ=0) not. To measure the fieldwork quality, the mean is derived from the score for internal audit planning and processes.

Finally, we create an overall composite measure of internal audit quality by adding all the scores of individual quality components as IAFQ ranging from 0 to 12.00. The higher IAFQ scores from the mean indicate the higher quality.

**4.2. Independent variables**

It should be noted that the data for the four independent variables were collected from management and internal auditor in each organization. Therefore, the independent variables represent the perceptions of respondents regarding these concepts. All the items for independent variables were measured on a 7-point scale (1= strongly disagree to 7= strongly agree) (Colman et al., 1997) as presented in Table 1.

**Table 1:** The Measurement of the independent variables

Independent Variable	Measured by
Organizational Structure (OS)	number of internal auditors, sufficient high status, internal audit functions included in the management meeting
Budget Allocation (BDG)	Sufficient budget for Internal audit department, autonomy on its activity budget, autonomy on its training plan.
Responses to audit finding (RES)	Cooperation to audit field work, responses within time frame, giving sufficient responses
Implementation of audit recommendations (IMP)	Agree with the audit finding 80%-100%, committed to implement the audit recommendations, the rate of implemented audit recommendations were 80% to 100%.

**5. Findings**

Tables 2 and 3 present the basic descriptive statistic and correlation among the research variables. Cronbach’s Alpha for the research variables ranged 0.747 to 0.878. The correlations among the independent variables were relatively

high. It was found that there was a significance positive correlation between internal audit quality and all the control variables involved (r=0.483 for Budget allocation, r=0.669 for organizational structure, r=0.502 for response to audit findings and r=0.653 for implementation of internal audit findings). The highest correlation coefficient was

found to be in the internal audit quality and the organizational structure which was indicated by the internal audit quality that helped to explain that almost nearly 66.9% of the variance was within respondent scores for suit analysis of the

organizational structure. Comparing to organizational structure, the correlation coefficient to be found in the budget allocation to internal audit department and internal audit quality was the lowest which was 48.3%.

**Table 2:** Basic descriptive analyses

	Minimum	Maximum	Mean	Median	Std. Deviation
<b>Descriptive Statistics of Internal Audit Characteristics</b>					
Competency	1.33	3.33	2.15	2.00	0.52
Objectivity	0.00	1.00	0.88	1.00	0.33
Process	2.5	5.75	4.85	4.75	0.72
<b>Descriptive Statistics of variables</b>					
Organizational Structure	9.00	14.00	11.63	12.00	1.05
Budget Allocation	8.00	14.00	11.34	11.00	1.21
Management Response	8.00	14.00	10.80	11.00	1.27
Implementation of Internal audit recommendations	8.00	14.00	11.32	12.00	1.31

**Table 3:** Basic descriptive correlations

	1	2	3	4	5
Internal Audit Quality	1				
Organizational Structure	0.669***	1			
Budget Allocation	0.483***	0.501***	1		
Management Responses	0.502***	0.541***	0.269**	1	
Implementation Rate	0.653***	0.629***	0.320**	0.520***	1

\* Correlation is significant at the 0.1 level (2-tailed)  
 \*\* Correlation is significant at the 0.05 level (2-tailed)  
 \*\*\* Correlation is significant at the 0.01 level (2-tailed)

The regression analyses as presented in Table 4, provides a more comprehensive and accurate examination of the research hypotheses. Consistent with other past studies on internal audit quality, the organizational structure and the implementation of the internal audit recommendations have positive significant correlation to internal audit quality. The research found that the coefficient for the implementation of audit recommendations to be positive and statistically significant at one percent level (p=0.01) and organizational structure at five percent level (p=0.05). It should be noted that the model here explains 57.3% of the variance of the internal audit quality that could be an influence for

all independent variables. The regression analysis shows very strong support for Hypotheses 1 and 4 and consistently related to the three internal audit quality characteristics. The regression does not support Hypotheses 2 and 3.

In order to preclude the possibility of multi collinearity in the regression analyses, the study performs 'collinearity diagnostics'. In no case the tolerance values for all independent variables were near to 0. Therefore, there were no variables that were highly correlated. Thus, the model provides relatively good predictions of the variances in internal audit quality dimensions.

**Table 4:** Regression analyses for examination of the research hypotheses

Variable	Unstandardized B	Standardized B	t	Tolerance
Organizational Structure	0.299	0.293	2.167**	0.459
Budget Allocation	0.174	0.195	1.848	0.749
Management Responses	0.093	0.110	0.973	0.654
Implementation of audit recommendations	0.287	0.349	2.850***	0.559
F= 17.117*** R <sup>2</sup> =0.573 Adjusted R <sup>2</sup> = 0.540				

\* Correlation is significant at the 0.1 level (2-tailed)  
 \*\* Correlation is significant at the 0.05 level (2-tailed)  
 \*\*\* Correlation is significant at the 0.01 level (2-tailed)

**5.1. Summary of findings**

The sample consisted of 56 respondents from Islamic organizations in Malaysia were analysed using standard regression analysis, the study was analysed using the data from survey questionnaires.

The dependent variable was the internal audit quality and there were four various independent variables tested against dependent variable. The first independent variable is organizational structure, which was referred to the status of chief audit executive, where the line of reporting internal audit

functions, and the involvement of internal auditors in management meeting. Second independent variable was the budget allocation referred to as the adequacy of monetary and resources allocated to the internal audit and the autonomy power procedural for budget allocated to the internal audit. Third independent variable was the management responses to the internal audit finding referred to as the time and cooperation devoted by management to give continuous feedback to audit findings and the willingness of management to accept audit findings progressively. Lastly the implementation of audit recommendations referred to the percentage of implemented audit recommendations and the appreciation of audit recommendations for a sustainable development. Overall, two hypotheses were supported while the other two were not supported. Ultimately, it is recommended to bear in mind that all expectations in the study have been met even when there are two hypotheses that are not supported, due to the nature of the organization, and the processes and procedures applied in the organizations.

In this study, the respondents have recognized that internal audit quality was considered good. Further, development in the study was derived for the measurement of the overall internal audit quality from the IIA which was Professional Practice Framework (IPPF) and the result was found to be similar to respondents' perception on internal audit quality which was considered good. It was important to note that the results of this study were absolutely similar with the conclusions of the research conducted by Mihret and Yismaw (2007), Ahmad et al. (2009) as well as Cohen and Sayag (2010) where the findings indicated that top management support was important factor in emphasizing the internal audit function in the organization to the practice, while it would help to enhance internal audit quality as a whole. The finding has confirmed that the internal audit quality would be higher in the results where the internal audit have the absolute right status in the organization, the respected recommendations for the improvement would be easily implemented by the organization which would lead to a better internal audit quality.

## 6. Concluding remarks

These studies have undoubtedly developed a considerable body of knowledge in internal auditing in Islamic organizations in Malaysia. Thus, it is expected that the data of this study will contribute to the Islamic organizations' practitioners by enhancing the internal audit functions in their organizations. In addition, there are a few researches on internal auditing in Islamic organizations.

The findings of the study reveal that the internal auditors in Islamic organizations need to enhance the technical and professional competency. The organizational structure of internal audit office is fairly rated. In order to add more value, the scopes of internal audit services need to be extended to risk

management and consulting. The management commitment in giving more attention to audit recommendations, a good status of internal audit office and well-qualified staff deserve attention.

With regard to research objective which was to identify the influence of management support and commitment on the internal audit quality in Islamic organization and then to examine the elements in management support appeared to be one of the contributions of this research. Besides, by contributing to understanding the internal auditing in Islamic history and specifically the needs of auditing in Islamic organizations, the research findings also contribute to literature by providing knowledge about the elements in management support in organizations that helps enhance internal audit in Malaysia. Therefore, the findings from this research are expected to provide evidence to the National Audit Department and Institute of Internal Auditors regarding the internal audit functions in Islamic organizations. Therefore, the policy makers can start reviewing and updating relevant rules for internal auditing in Islamic organizations in Malaysia. It is also expected that the results of this study will be of assistance to future researchers in internal auditing aspects of Islamic organizations in Malaysia.

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