

BINDURA UNIVERSITY OF SCIENCE EDUCATION

FACULTY OF COMMERCE

DEPARTMENT OF ACCOUNTANCY



**THE PERCEPTION OF EMPLOYEES ON THE EFFECTIVENESS OF THE
INTERNAL CONTROL SYSTEM IN THE PUBLIC SECTOR.**

**A CASE STUDY OF MINISTRY OF LANDS, AGRICULTURE, WATER, FISHERIES
AND RURAL DEVELOPMENT.**

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JUNE 2024

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APPROVAL FORM

The undersigned confirm that they have read and recommended to the Department of Accounting, Bindura University of Science Education, for acceptance; a project titled, “The **Perception of Employees on The Effectiveness of The Internal Control System in The Public Sector: A Case Study of The Ministry of Lands, Agriculture, Water, Fisheries and Rural Development**”, submitted in partial fulfillment of the requirements for the Bachelor of Accountancy Degree Programme.

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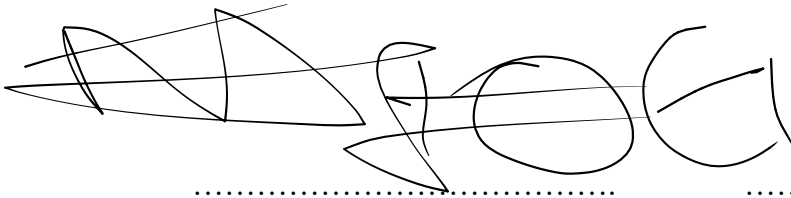
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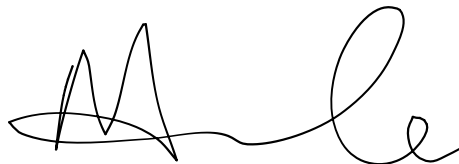
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DEDICATION

This one is for me.

ABSTRACT

This research sought to have an analysis of employee perceptions on the effectiveness of the internal control system in the public sector. The study was motivated by challenges and failures associated with internal control systems in the public sector. The study was conducted at the Ministry of Lands, Agriculture, Water, Fisheries and Rural Development head office in Harare. The main aim of the research was to have a comprehensive understanding of how these systems are perceived and how such perceptions impact various aspects of organizational functioning in the public sector. The study also focused on contributing to the body of knowledge related to internal control system in the public sector and providing insights that can inform improvements in organizational governance and operations. Furthermore, the research focused on the major theories that deal with employee perceptions. The research was encompassed on the following objectives, to assess employees' perceptions of how the segregation of duties contribute to accountability, to examine how employees perceive the efficiency and effectiveness of the authorization approval process in ensuring compliance with organizational policies and regulatory requirements, to explore the perception of employees on the effectiveness of physical safeguards in ensuring confidentiality and integrity, to examine the perception, of employees on the adequacy and reliability of monitoring systems to detect anomalies and control deficiencies and to evaluate employees' perceptions of how well documentation practices support decision making. Descriptive research design was used in order to gain a better understanding of the issue at hand. Questionnaires were used as data collection instruments. A sample size of 100 employees was selected from a total population of 150. The researcher used tables, pie charts and bar graphs in data presentation with the aid SPSS and excel. The findings indicated that most employees were perceiving the internal control system to be very effective. However, some employees perceived it to be ineffective in achieving its intended results.

Keywords: internal control system, employee perception

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CHAPTER 1

INTRODUCTION

1.0 Introduction

This chapter takes on the crucial role of an introductory section that provides a comprehensive overview of the research context and its significance. It begins with an exploration of the background, offering a comprehensive grasp, thorough insight, contextual understanding of the research topic. It also outlines aims and central questions.

1.1 Background of the Research Understudy

The public sector holds great significance within any economy, serving as a vital element that delivers indispensable services to individuals while also assuming a pivotal role in fostering economic development and economic expansion. However, the public sector has faced numerous challenges in recent years, including fiscal constraints, increased demand for services, and a growing need for transparency and accountability (OECD, 2019). In response to these challenges, many public sector organizations have implemented internal control systems to improve their efficiency, effectiveness, and accountability (Lim, 2012).

Organizations implement internal control systems, which are a set of policies, procedures and practices designed to achieve the following objectives: operational efficiency, compliance with laws and regulations, financial reporting accuracy and risk management (COSO, 2013). They are designed to safeguard against fraud, errors, and other forms of mismanagement, and to promote transparency and accountability (Farazmand, 2012).

Internal controls are essential in ensuring that organizations make a significant contribution, and this is of utmost importance in the public sector where resources are often limited and the stakes are high.

Globally, the public sector faces numerous challenges, including corruption, fraud, and inefficiency. In the face of these challenges, internal control systems assume a vital function in

tackling them head on. They guarantee the efficient utilization of resources, foster precise financial reporting, and ensure the organization's adherence to laws and regulations, thereby safeguarding its overall integrity. However, the efficacy of internal controls within the public sector continues to be a topic of contention as certain studies propose that they frequently fall short or prove ineffective in their intended purpose (Khanna, 2015; OECD, 2017).

One of the most significant challenges facing the public sector globally is corruption. Corruption can undermine the effectiveness of internal controls by creating an environment where personal interests take precedence over the public interest. In some countries, corruption is so pervasive that it has become a norm, and internal controls are often ineffective in preventing it. For example, in countries like South Africa, corruption has been a significant challenge in the public sector, with many high-profile cases of corruption and fraud being uncovered in recent years (BBC, 2020).

On a global scale, employees widely perceive the public sector as grappling with a scarcity of resources, presenting an ongoing challenge that hampers its operational capabilities. Many countries struggle to provide adequate resources for their public sector organizations, which can make it difficult to implement and maintain effective internal controls. For example, in some developing countries, there may be limited resources for training and development, which can make it challenging for employees to understand and implement effective internal controls (World Bank, 2020).

Other employees have expressed their perceptions of how African countries are facing challenges within the public sector. The continent faces significant governance and corruption challenges, which can undermine the effectiveness of the governance mechanisms. For instance, in countries like Nigeria, corruption is a significant challenge in the public sector, with many cases of fraud and embezzlement being uncovered in recent years (BBC, 2020).

In recent years, Zimbabwe has encountered considerable difficulties, notably encompassing political instability, economic uncertainty, and a deterioration in public sector services. (Makumbe & Mukonza, 2019). The country has also struggled with corruption, which has undermined the efficacy of internal controls within the realm of the public sector (Maund, 2018). Furthermore, employees perceive that Zimbabwe has faced challenges in providing adequate resources to its public sector organisations, which can hinder the implementation and

maintenance of effective internal control systems, potentially compromising their effectiveness (World Bank, 2020).

Despite the importance of internal control systems, their effectiveness is not always guaranteed. Employee perceptions of these systems play a crucial role in determining their success or failure (Aguinis, 2011). If employees perceive internal control systems as effective, they are more likely to comply with them and support their implementation (Lim, 2012). On the other hand, if employees hold unfavorable opinions regarding the internal control systems, they might be less likely to comply, which can lead to the failure of these systems (Farazmand, 2012).

Various factors, including level of management support, the degree of employee involvement in designing and implementing internal control systems, and the perceived advantages of such systems, have been demonstrated by studies to influence employee perceptions of internal control system (Aguinis, 2011). However, there is limited in depth investigations carried out on the perception of employees with in the public sector, particularly focusing on how these perceptions influence the efficacy of internal control systems (Lim, 2012).

The public sector is a unique context, with its own set of challenges and opportunities. Public sector organizations face a range of pressures, including the need to deliver high-quality services with limited resources, the need to manage a diverse workforce, and the need to respond to changing political and social priorities (OECD, 2019).

1.2 Problem statement

The study primarily examines the employees' perspectives on the efficiency and effectiveness of internal controls within the public sector. Over the last several years, the reports issued by professional organisations showed limited to no access of employee involvement in decisions concerning internal control systems (Whittington. M,2005). If this problem fails to be addressed due to limited access to contributors, lack of awareness of the importance of employees' perceptions, hierarchical culture with concentrated decision making at the top, internal controls will be perceived as inconsequential and high costs will be incurred due to the hiring of experts. If employee perceptions are not taken into account, employees may end up feeling that their input is not valued which usually leads to low engagement and reduced motivation to follow internal control procedures. (Edvard. F, 2004), For a number of years, it has been proved that ignoring

employees' perceptions can lead to missed opportunities for improvement as employees may have valuable insights or suggestions that could help to improve internal control systems.

1.3 Research objectives

- i. To assess employees' perceptions of how the segregation of duties contributes to accountability.
- ii. To examine how employees perceive the efficiency and effectiveness of the authorization approval process in ensuring compliance with organizational policies and regulatory requirements.
- iii. To explore the perception of employees on the effectiveness of physical safeguards in ensuring confidentiality and integrity.
- iv. To examine the perception of employees on the adequacy and reliability of monitoring systems to detect anomalies and control deficiencies.
- v. To evaluate employees' perceptions of how well documentation practices support decision making processes.

1.4 Research questions

- i. How do employees perceive the impact of the segregation of duties on accountability within the public sector?
- ii. What are employees' perceptions regarding the efficiency and effectiveness of the authorization and approval process in ensuring compliance with organizational policies and regulatory requirements?
- iii. How do employees perceive the effectiveness of physical safeguards in maintaining confidentiality and integrity within the public sector?
- iv. What are employees' perceptions regarding the adequacy and reliability of monitoring systems in detecting anomalies and control deficiencies?
- v. How do employees perceive the effectiveness of documentation practices in supporting decision making processes within the public sector?

1.5 Significance of the study

To the researcher

Preliminarily, this research is a requirement for the completion of the degree and also, it helps to improve scholar's knowledge amidst the realm of internal controls and employee perceptions.

To the university

The findings of this study will be used in the future by researchers who may be undertaking a related study.

To the accountants in the industry

This study provides valuable insights into employee perceptions of internal controls.

1.6 Assumptions of the study

- i. This research is expected to be conducted on informed employees.
- ii. Accurate information is to be collected.
- iii. The chosen data methods will be meaningful and relevant.

1.7 Limitations

- i. Unwillingness to disclose confidential information and mistrust from the participants.
- ii. Overreliance on participant provided information that may be impacted by individual prejudices.
- iii. Financial constraints
- iv. Time

1.8 Delimitations

The study solely focuses on the perception of employees on the matter under study.

1.9 Definition of terms

Perception: this can be defined as how employees understand or perceive the internal controls.

Internal controls: these encompass a harmonious blend of policies, procedures and systems meticulously implemented to uphold the utmost precision and trustworthiness of financial data.

1.10 Summary

This chapter has explored all the key points from the introduction in greater depth, and has provided more detailed explanations of the subheadings.

CHAPTER II

LITERATURE REVIEW

2.0 Introduction

This chapter delves into an analysis of previous research exploring employees' perceptions of the effectiveness of internal control systems within the public sector. In this present chapter empirical literature, intending to present empirical material to examine earlier work and many research techniques used to find any gaps in the literature by providing a detailed understanding of the topic and theoretical insights is also included.

2.1 Theoretical literature

A theoretical literature involves academic sources that encompass established theories, concepts and frameworks that are related to the research topic of study (Johnny S, 2021). The study highlights existing theories about employees' perceptions of internal controls in the public sector, providing insights into the level of analysis applied to these theories. The researcher used six different theories to explain each and every research objective in detail.

2.1.1 The Agency Theory

The researcher used this theory to explain the first objective of the study, which aims at assessing employees' perceptions of how the segregation of duties contribute to accountability. Introduced by renowned scholars in 1976, this concept emerges as a prominent focal point, exploring the intricate dynamics between key stakeholders such as shareholders and agents like employees within the organizational framework.

At its core, the Agency Theory posits that when individuals or groups delegate tasks and decision-making authority to others, there exists a potential for conflicts of interest to rear their heads. (Pincus A. E, 1990). These conflicts often manifest when agents, who have been entrusted with specific responsibilities on behalf of their principals, choose to prioritise their personal interests instead of acting in the best interests of their principals.

One crucial facet of the Agency Theory lies in the principle of accountability. It underscores the significance of clearly defined responsibilities and mechanisms and ensure agents are held answerable for their actions. The segregation of duties takes the spotlight, playing a pivotal role in bolstering accountability within the organization.

By assigning distinct tasks and responsibilities to different individuals, the segregation of duties effectively safeguards against any single employee gaining absolute control over a particular process. This division of responsibilities establishes checks and balances, effectively mitigating the risks of fraud, errors and unethical conduct. It ensures that no employees can manipulate or use resources without detection.

The Agency Theory has garnered extensive attention and has proven its applicability across various domains, including corporate governance, finance and organizational conduct. It offers invaluable insights into the dynamics of principal -agent relationships and underscores the paramount importance of accountability within the organization.

By meticulously analyzing employees' perceptions of how the segregation of duties contributes to accountability, this research will undoubtedly make a substantial contribution to the existing knowledge base around the Agency Theory. Moreover, this research sheds light on practical implications for the organization, such as fortifying internal control mechanisms and fostering responsible behavior among employees. (Anderson R & Willoughby G, 2002)

2.1.2 Control Theory

The Control Theory bestows invaluable insights into the intricate design and implementation of organizational control mechanisms to guarantee adherence to policies and regulations (Ouchi. W,1997). This theory places a focal point on how managers can effectively oversee and regulate employee conduct to achieve desired outcomes.

Control Theory acknowledges the inherent difficulties organizations encounter when aligning individual actions with organizational objectives. It underscores the imperative need for control mechanisms that can guide and influence employee behaviour, ensuring alignment with the organization's overarching goals.

As elucidated by Ouchi (1997), there exist three primary categories of control mechanisms with organizations. The first category is bureaucratic control. This form of control relies on formal rules,

procedures and hierarchical structure to regulate employee behaviour. Bureaucratic control strives to establish clear lines of authority, standardized processes and formalized reporting mechanisms. Its primary aim is to ensure employees adhere to established protocols and comply with organizational policies and regulations. The other category of control mechanism is market control. It is grounded in economic principles and relies on the utilization of market mechanisms to guide and regulate employee behavior. Under this approach, the organization institutes different markets where different divisions or departments compete for resources or customers. Market control encourages employees to make decisions that enhance their performance and make a valuable contribution to the organization's overall performance. The last category of control mechanisms is clan control. It places emphasis on social norms, shared values and informal relationships to influence employee behaviour. The organization adopting clan control cultivates a strong sense of community, trust and collaboration among employees. The emphasis lies in fostering a positive organizational culture that promotes self-discipline, mutual support and shared accountability.

According to the control theory, the efficacy of various control mechanisms may fluctuate based on the organizational context and specific circumstances at hand. Consequently, managers must thoughtfully consider the nature of their organization, the tasks at hand, and the desired outcomes when selecting and implementing control mechanisms. Managers should strike a balance between control and employee autonomy so as to enable employees to assume responsibility for their work and actively contribute to the organization's triumph.

By employing the Control Theory to this research, the authorization and approval process function is shown as a pivotal control mechanism within the organization, ensuring compliance with policies and regulatory requirements. This theory lays a sturdy foundation for comprehending employees' perspectives on the efficiency and effectiveness of this process and its impact on the organizational performance.

2.1.3 Institutional Theory

This theory offers a valuable perspective that illuminates the intricate dynamics of how the organization navigates compliance with external norms and expectations, including the authorization and approval process. This theory according to March, J.G, 1993 explores the collective rationality and isomorphism within organizational fields, providing valuable insights into how employees

perceive the authorization and approval process as a means to adhere to guidelines and meet regulatory mandates, to conform to policies and satisfy regulatory prerequisites.

The way employees perceive the authorization and approval process is greatly shaped by the institutional pressures they encounter. These pressures encompass the expectations set by regulatory bodies, professional associations and other external stakeholders who establish compliance standards. Employees may view the authorization and approval process as a necessary mechanism to ensure adherence to these external norms, avoiding the potential consequences of sanctions or penalties. Also, employees' perceptions of the authorization and approval process may be shaped by the prevailing institutional isomorphism in their sector or industry (Lounsbury M,2001)

2.1.4 Information Security Theory

This theory offers valuable perspectives on safeguarding information assets and underscores the importance of physical safeguards in upholding confidentiality and integrity (Anderson R,2001). It delves into a spectrum of measures that organizations can deploy to safeguard sensitive information from unauthorized access or tampering, thus ensuring the security of valuable data. There is an emphasis on the integral role of physical safeguards within an organization's overall information security strategy.

The increased need of physical safeguards as an element of internal controls has highlighted the importance of employee awareness of and understanding of information security and physical guards. Employees must be aware of how their actions can impact the security of the organization's information systems.

2.1.5 The Attribution Theory

This theory delves into how individuals attribute causes to events and behaviours. It posits that employees' evaluations of the adequacy and reliability of these systems are shaped by the attributions they make in relation to the identification of anomalies and control deficiencies. According to (Heider F,1958), when examining this theory, it is of utmost importance to consider the following key concepts. The first concept is internal versus external attributions., individuals attribute outcomes to either internal factors within the system or external factors outside the system. In the case of monitoring systems, employees may attribute the effectiveness of detecting

anomalies and deficiencies to internal factors such as robust design, advanced technology, or comprehensive implementation (Latham G,2019). If employees perceive these internal factors to be strong then monitoring systems are more likely to view monitoring systems as reliable and adequate.

The other key concept of The Attribution Theory is the stability versus the instability attributions. This theory also takes into account whether individuals attribute outcomes to stable or unstable factors. In the context of monitoring systems, stability attributions may relate to the consistency of the system's performance over time, while instability attributions may refer to occasional glitches or errors. If employees perceive the monitoring systems to be stable in consistently detecting anomalies and controlling deficiencies, they are more likely to view the system as reliable. Understanding employees' attributions regarding the effectiveness of monitoring systems provides valuable insights into their perceptions of adequacy and reliability.

2.1.6 The Social Cognitive Theory

This theory mainly focuses on the final objective which focuses on employees' perceptions on the effectiveness of documentation practices in supporting decision making. It suggests that individuals learn and shape their perceptions by observing others (Bandura A,1997). In the realm of documentation practices, employees' perception of effectiveness can be influenced by witnessing their peers, supervisors or leaders utilize and value documentation in the decision-making process. Positive role modelling and reinforcement of effective documentation practices play a pivotal role in fostering perceptions.

To harness the power of this theory, organizations should prioritise the creation of a culture that not only values but actively promotes the use of documentation in decision making (Karnerman D,2011). This can be achieved by showcasing leaders who actively engage with documentation, providing comprehensive training and resources to enhance employees' documentation skills and sharing success stories that highlight the impact of effective documentation practices. By fostering a positive role model and emphasizing the significance of documentation, organizations can shape employees' perceptions and reaffirm the effectiveness of documentation in supporting decision making.

2.2 Empirical Review

2.2.1 Hailemariam S (2014): Determinants of internal audit effectiveness in the public sector, case study in selected Ethiopian public sector offices.

The main focus of this investigation is to scrutinize the elements that impact the efficiency of internal controls in particular government institutions in Ethiopia. This investigative work focuses on 15 state run offices that were intentionally selected to represent various sectors. The valuable data for the research is sourced from meticulously designed questionnaires, which are skillfully administered to the esteemed management and internal audit teams of strategically chosen public sector agencies. The research holds a noble objective, that is to ravel the direct influence of numerous factors on the effectiveness of internal controls in public entities management. Key factors influencing the effectiveness of internal controls include management's perception of their importance, the level of management support provided, the organizational independence of internal auditors, the competence, and sufficiency of internal audit staff and the presence of an approved internal audit charter

Findings indicated a positive association between management's perception of internal control effectiveness, organizational independence and internal controls effectiveness itself. However, the statistical significance of their individual contributions was not established. The tremendous impact of independent variables cannot be overstated when it comes to enhancing internal control effectiveness. Through their influence, organizations in the public sector can better manage risks, ensure compliance with regulations and safeguard their resources.

2.2.2 Ayagre P, Nartey J and Gyamerah A (2014): The effectiveness of internal controls of banks, the case of Ghanaian banks.

Leveraging the established COSO framework, this study conducted an assessment of internal control systems in Ghanaian banks, with a particular focus on the control environment and monitoring activities. This study employed a five-point Likert scale to effectively gauge respondents' understanding and perception of internal controls, as well as their assessment of the bank's internal control system effectiveness. The five-point Likert scale, with its range of options from strongly disagree (1) to strongly agree (5) proved to be a valuable instrument for gathering the participants' perspectives and viewpoints. Through this research method, the researchers were able to gather valuable insights into the knowledge, perception and overall effectiveness of internal controls within the banking sector. To conduct a thorough analysis of the collected data, the

researchers utilized the powerful SPSS software, enabling them to uncover meaningful patterns and trends. The results were then presented in a clear and concise manner, utilizing means and standard deviations to provide a comprehensive overview of different questions and sections of the questionnaire.

The research revealed that Ghanaian banks have robust internal control systems, particularly in the areas of control environment and monitoring activities. The respondents overwhelmingly agreed that components were crucial, giving them ratings with average scores of 4.72 and 4.66 respectively. However, the research emphasized that the findings should not lead to complacency among the boards of banks in Ghana. The study recommends ongoing and independent monitoring of internal controls to guarantee their continued presence and effectiveness.

2.2.3 Adepeju S (2013): International journal of business and invention

By exploring the perceptions of relevant stakeholders, this research aims to enlighten on the current state of the internal control system and its impact on ensuring transparency, integrity, and accountability in government finance in Nigeria. A comprehensive set of 250 surveys were sent out for data collection, feedback received was assessed to test the hypothesis. The study employed statistical tests, specifically the Pearson Product Moments Correlation Coefficients 'r', to examine the formulated hypotheses. The research found a significant correlation between employee perception of the effectiveness of internal control systems in the Nigerian public sector and the enforcement of penalties for ethical violations

2.2.4 Pious O, Benedict A (2023): The effect of employee's perception of internal control on output delivery in the public sector, a case study of Wiawso college of education.

This study mainly focuses on the evaluation of how employees' perceptions of internal controls influence the delivery of output in a public sector institution. A comprehensive survey was conducted at Wiawso College of Education. The survey included a random sample of 40 employees, representing a diverse cross section of the college's workforce. The response rate for the survey was an impressive 100%, ensuring that valuable insights were gathered from the entire sample. Multiple linear regression models were engaged in researching the relationship between internal compliance measures and outcome dissemination. The study revealed a strong correlation between employees' perceptions of the effectiveness internal control systems and their productivity. The research's findings were that the operations of the college should prioritise areas

such as internal control systems, particularly corporate governance, and control activities, to enhance the delivery of output in public sector institutions in Ghana. Also, the employees perceived the internal control systems to be very effective.

2.2.5 A. A Ahammad, et al. (2015): The Impact of Internal Control Systems on Employee Perceptions of Organizational Effectiveness.

In 2015, Ahammad and colleagues investigated the relationship between internal control systems and employee perceptions of their effectiveness within the Nigerian public sector. The study focused on a specific sample of public sector organizations in Nigeria. The authors found that employees perceived internal control systems as positively impacting organizational effectiveness.

The research used a survey method to collect data from 200 employees in 20 public sector organizations in Nigeria. The findings of the study revealed a remarkable revelation, that is, the internal control systems wielded a substantial positive influence on how employees perceived the effectiveness of their respective organizations. Specifically, the authors found that employees perceive internal control systems as effective in preventing fraud, errors, and mismanagement, and in promoting transparency and accountability.

The authors also found that employee perceptions of internal control systems are stimulated by aspects such as the level of management support, the existence of a whistleblower policy, and the frequency of audits. The findings revealed that the implementation of robust internal controls can greatly amplify employees' perceptions of organizational effectiveness.

2.2.6 Aibangbee, et al., (2016): The Effect of Internal Control Systems on Employee Attitudes and Behavior

Aibangbee and colleagues investigated public sector organizations in Nigeria to understand how internal control systems affect employee attitudes and behavior. They explored the complex relationship between these factors and their impact on the organization's overall performance as they meticulously examined their diverse sample, the authors were captivated by the symphony of positive effects that internal control systems exerted on the intricate domain of employee attitudes and behavior.

Through a survey of 300 employees across 30 public sector organizations in Nigeria, the study found that internal control systems significantly improve employee attitudes and behavior. Specifically, the authors found that employees perceive internal control systems as effective in

promoting a culture of compliance, reducing the perilous landscape of fraudulent activities and mistakes, and enhancing the organization's reputation.

The research further revealed that employee attitudes and behavior are influenced by factors beyond just the presence of internal controls. These factors include the level of employee involvement in designing and implementing these systems, the degree of management support, and the existence of consequences for non-compliance. This suggests that organizations should not only focus on establishing robust internal controls but also actively engage employees and provide clear guidelines to maximize the positive impact on employee attitudes and behaviors. They concluded that effective internal control systems can improve employee attitudes and behavior, which in turn can enhance organizational effectiveness.

2.2.7 Akingbade, et al. (2017): The Impact of Internal Control Systems on Employee Morale and Motivation.

Akingbade and colleagues explored the intricate interplay between internal control systems, employee morale and motivation in a sample of Nigerian public sector organizations. The authors unearthed a profound revelation, that is, the resounding influence of internal control systems on the buoyant spirits and unwavering on employee morale and motivation.

Through a survey of 400 employees across 40 public sector organizations in Nigeria, the study found that internal control systems have a significant positive impact on employee morale and motivation. Specifically, the authors found that employees perceive internal control systems as effective in promoting a positive work environment, enhancing job satisfaction, and reducing stress and burnout.

The erudite authors further discovered that the vitality of employee morale and motivation is intricately woven with various factors. These include the extent of employee engagement in designing and implementing these systems, the level of unwavering support from management, and the presence of well-deserved recognition and rewards for adherence. They concluded that effective internal control systems can enhance employee morale and motivation, which in turn can improve organizational effectiveness.

2.2.8 Adegbuyi, et al. (2018): The Role of Internal Control Systems in Shaping Employee Perceptions of Organizational Justice.

Adegbuyi and colleagues investigated the role of internal control systems in shaping employee perceptions of organizational justice within Nigerian public sector organizations. They explored the complex relationship between these systems and how employees perceive fairness and equity within the organization. The authors found that internal control systems play a significant role in shaping how employees perceive organizational justice.

The study used a survey method to collect data from 500 employees in 50 public sector organizations in Nigeria. The findings indicated that internal control systems significantly contribute to positive employee perceptions of organizational justice. Specifically, the authors found that employees perceive internal control systems as effective in promoting fairness, transparency, and accountability.

2.2.9 Rey Mom, Paluku Kazimoto (2021): Effectiveness of internal control systems and perception of employee work performance a case of Asia-Pacific International University.

The study aimed to investigate the crucial components of a robust internal control system at Asia-Pacific International University. The focus was on evaluating five key areas that is, the control environment, risk management practices, information and communication channels, activity control measures, and monitoring mechanisms. Additionally, the study also assessed the work performance of AIU employees and then examined the relationship between the effectiveness of the internal control systems and how employees perceive of their own performance.

To conduct the study, a sample of 39 permanent employees from AIU in Thailand was selected. Descriptive statistical analysis, including frequencies, percentages, and means, was employed to assess the data.

The results indicated that AIU has demonstrated effectiveness in their internal control operations. Furthermore, it was established that the control environment factor was the sole contributor to enhancing employees' self-perception of their work performance at AIU. These research findings hold significant implications for AIU management, as they underscore the importance of prioritizing internal control efficacy.

In conclusion, this study sheds light on the factors that contribute to an effective internal control system at AIU and highlights the influence of the control environment on employee work performance. These insights can serve as a catalyst for AIU management to place greater emphasis on enhancing internal control effectiveness.

2.2.10 Worku S (2018): Perceptions on Internal control system and financial performance; Evidence from commercial banks in Ethiopia

Internal Control Systems are integral to the seamless functioning of organizations, helping them achieve their performance goals. The study focused on understanding the connection between how employees perceive their bank's internal control systems in Ethiopia's commercial sector. It aimed to determine whether a positive perception of internal controls leads to improved financial outcomes for these banks. To accomplish this, a combined research methodology was implemented.

The quantitative aspect of the research involved surveying employees from eight commercial banks in Ethiopia. Using a random selection process, the researchers chose 240 participants from the audit, finance, and internal control departments. This resulted in an impressive 90% response rate. Data was collected through a structured questionnaire which explored employee perceptions of internal control activities, risk management, auditing, corporate oversight, and their bank's financial performance. The researchers then utilized multiple regression models to analyze the relationships between these variables.

Besides the quantitative aspect, interviews were conducted in collaboration with internal audit and internal control managers as a component of the qualitative dimension of the study. These interviews provided valuable insights into the subject matter.

Findings revealed a substantial connection between internal control systems and financial metrics. Specifically, corporate governance and control activity were identified as crucial areas that require management's attention to enhance the financial metrics of commercial banks in Ethiopia.

These results underscore the significance of robust internal control systems, as they can greatly influence the financial outcomes of commercial banks. By emphasizing corporate governance and control activity, bank management can effectively maximize their financial performance.

The research conclusively highlights the critical role of robust internal control systems in ensuring the success of commercial banks in Ethiopia. It emphasizes the significance of corporate governance and control activity in achieving improved financial performance. These insights can guide bank management in their efforts to optimize their operations and drive better financial outcomes.

2.2.11 Ibrahim N Yabuku, Mohammed M Alhassan (2017): The Effectiveness of Internal Control System in Safeguarding Assets in the Ghanaian Banking Industry (The Case of Agricultural Development Bank)

Ibrahim Nandom Yakubu and colleagues conducted a comprehensive study with a specific focus on the Agricultural Development Bank Ghana Limited (ADB), aiming to gain insights into the effectiveness of internal control systems in protecting assets against fraudulent activities. The investigation aimed to identify the primary triggers to fraudulent acts, ascertain the breadth of internal control system implementation, evaluate the system's efficacy in detecting and ensuring fraud free operations, and measure the impact of fraud on the bank's viability, liquidity and operational efficacy. For the gathering of primary data, they employed a structured questionnaire, selecting ADB employees through planned and accessible approaches. The items in the questionnaire were assessed using a ranking scale. The sample comprised of 37 employees from five branches of the bank, and descriptive statistics were employed for data analysis. The results indicated that employees identified several factors contributing to fraudulent activities, including perceived deficiencies in internal control systems, the presence of unqualified staff, inadequate staffing levels, subpar record-keeping practices, and insufficient training and re-training. However, they discovered that ADB had successfully implemented and practiced all aspects of the internal control system, effectively mitigating fraud in various forms. Furthermore, the study determined that fraud had a negligible and insignificant effect on the bank's performance. Drawing from the research findings, it is advised to adopt the continuous implementation of the internal control system as a means to reduce the occurrence of fraud in all its forms. The Ghanaian banking industry holds a crucial position in the country's economic progress. However, the increasing frequency of fraud incidents calls for a comprehensive

assessment of the effectiveness of internal control systems in protecting valuable assets. In this study, we specifically focus on the Agricultural Development Bank Ghana Limited (ADB) to assess the extent to which its internal control system detects and prevents fraudulent activities and how it is being perceived by employees. By comprehending the impact of fraud on the bank's performance, the aim was to provide valuable recommendations for enhancing the internal control system. The research endeavors shed light on the primary causes of fraud, as perceived by ADB employees. Implementation of Internal Control System, ADB has exhibited commendable dedication in implementing and practicing all aspects of the internal control system. This exemplifies the bank's commitment to ensuring the integrity of its operations and mitigating the risks associated with fraud. Our study highlights the significance of continuous adherence to the internal control system to maintain a secure banking environment. The internal control system implemented by ADB has proven highly effective in detecting and preventing fraud. The perception of employees is that, through the establishment of control mechanisms such as segregating duties, conducting regular audits, and implementing comprehensive monitoring systems, the bank has successfully minimized the occurrence of fraudulent activities. This not only safeguards the bank's valuable assets but also enhances its reputation and fosters trust among stakeholders.

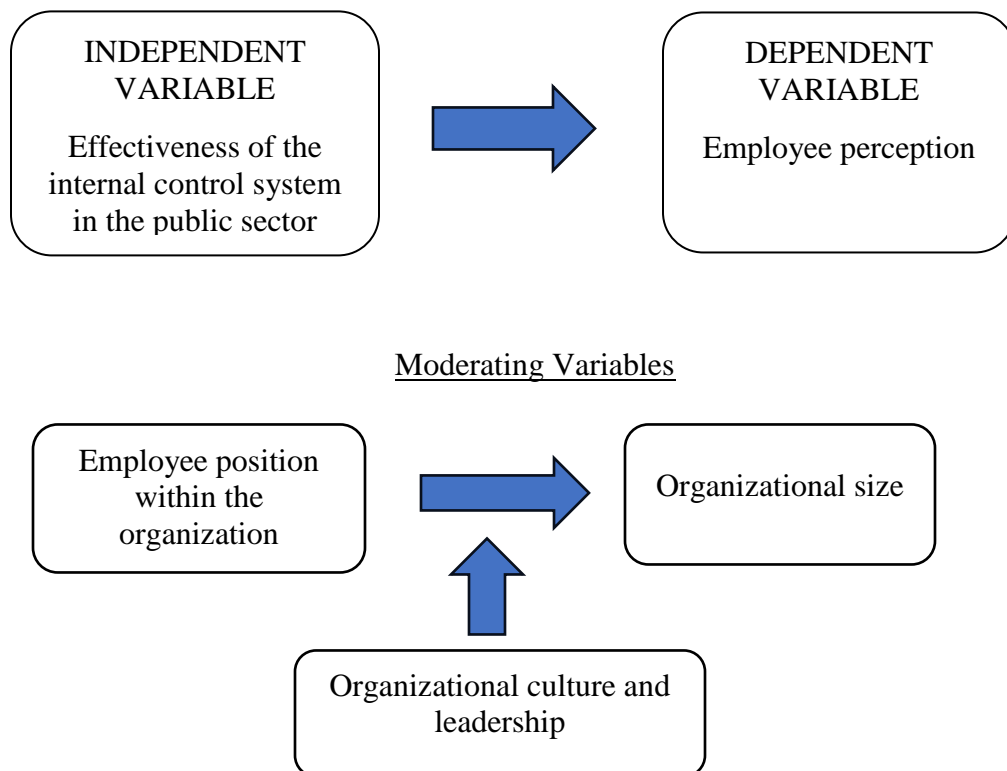
2.2.12 Tumuhimbise M, Kamugisha P (2018): Employees' Perception of Internal Audit Role in Promoting Accountability among Public Universities in Uganda. Evidence from Mbarara University of Science and Technology

The study investigates how employees at Uganda's public universities perceive the impact of internal audit on promoting accountability. The primary focus is on evaluating internal controls, procedures, and practices to ensure transparency and compliance. The study utilizes Agency theory as its guiding framework. Employing a cross-sectional survey with a case study design, the research focuses on Mbarara University of Science and Technology (MUST), chosen from among the 6 public universities in Uganda. This specific case study allows for an in-depth examination of internal audit practices and their perceived impact on accountability. Data was collected through the administration of 182 questionnaires out of a total of 196 respondents, resulting in an impressive response rate of 84.3%. The research instruments utilized in the study exhibited a high level of validity and reliability, scoring 0.951. Derived from the collected feedback, the research unveils the existence of a weak internal audit. Consequently, there is a

perception of inadequate accountability. The results of the regression analysis confirm that internal audit, when considered as a predictor variable has a positive impact on accountability changes ($R^2 = .347$; $p < 0.05$). Therefore, these findings validate the perception that the role of internal audit in promoting accountability at MUST is not strong. The study suggests that the executive team at MUST take steps to enhance effectiveness of the internal audit function. Specifically, it is advised that a review of the university's internal controls be conducted. Furthermore, the university should promote personalized and socialized internal audit procedures and practices by encouraging open and effective communication among university staff.

2.3 Conceptual framework

As revealed by Symth (2002), a conceptual framework serves as a foundational structure for presentations. It integrates key concepts and disciplines, providing a clear roadmap for organizing and delivering information. It provides insight into areas where significant linkages are likely to exist. Mikes and Huberman (1994) added that a conceptual framework can be viewed as a visual presentation of the anticipated research objectives or hypotheses. The moderating, independent and dependent variables make up this system.



On the diagram an independent variable is shown, which pertains to the efficacy of internal control systems. The independent variable, which represents the effectiveness of internal control systems in the public sector, exerts a significant influence on the dependent variable which captures employees' perception of these systems. This relationship is clearly depicted in the diagram, where the independent variable positioned to the left-hand side of the dependent variable, highlighting its susceptibility to the influence of the latter's impact.

Lastly, we have moderating variables: organizational size and job position which is positioned at the bottom of the diagram, indicating their moderating role in the relationship between the independent variable and the dependent variable. They do not directly influence the dependent variable but can influence the strength and nature of the relationship between the independent variable and the dependent variable.

The diagram provides a clear visual representation of the relationships between the variables. The arrows indicate the direction of influence, highlighting how the independent variable affects the dependent variable, and how the moderating variables contribute to this relationship.

2.4 Research gap analysis

While the crucial role of internal control systems in ensuring organizational efficiency and effectiveness is widely acknowledged, a significant research gap exist concerning employee perceptions of these systems' effectiveness within the public sector. Prior studies have predominantly focused on the private sector, leaving a critical knowledge gap regarding the unique dynamics perceptions surrounding internal control systems in public sector institutions.

The public sector confronts unique challenges including political interference, bureaucratic complexities and limited resources which can potentially hinder the effectiveness of internal control systems. Despite this, research remains limited on how these challenges shape employee perceptions of internal control effectiveness within the public sector.

Moreover, public sector has diverse workforce with varying levels of education, experience and backgrounds. This diversity can result in differing perceptions and attitudes towards internal control systems among employees. However, there is a lack of research on how these factors affect employee perceptions of internal control systems.

Furthermore, research is lacking on the implications of employee perceptions of internal control systems for public sector organizations, particularly regarding their impact on employee morale, motivation and productivity. Investigating this gap in research could provide valuable insights for organizations to improve their internal control systems and enhance overall performance.

2.5 Summary

This chapter aimed to provide a comprehensive overview of theories that elucidate both the dependent and independent variable of the study. Additionally, it delved deeper into the empirical framework, offering a detailed examination of its components and underlying principles. Literature previously published by other researchers has been analyzed for the identification of the research gap.

CHAPTER III

RESEARCH METHODOLOGY

3.0 Introduction

In this chapter, the researcher delves into the methodologies and data analysis techniques employed in the academic investigation. The various methods used to gather data and the approaches taken to interpret the findings. Methodology is a statement which shows the different techniques used by a researcher in the field of study. Embarking on an intellectual odyssey, the study commences by immersing in a comprehensive introduction to the captivating realm of the research area. From there, the researcher delves deep into intricate fabric of the research design, meticulously examining the art of sampling techniques, determining the optimum sample size, and carefully selecting the perfect data collection instruments. With utmost precision, this chapter

unveils a vivid and lucid account of the intricacies involved in executing the study, illuminating the path taken to obtain, organize, and analyze the data.

3.1 Research Approach

This research employed both a quantitative and qualitative methodology. A quantitative study entails employing data collection methods that prioritise the use of standardized, structured questioning techniques. These techniques involve predetermined response options established by the researcher and administered to substantial number of participants (Hair et al,2008). According to Babbies and Mouton (2002), a quantitative study can be defined as an examination of a social or human issue that relies on a theory, where numerical measures of variables and analyzed using statistical procedures. A qualitative method is rooted in the philosophical standpoint of phenomenology, focusing on individuals' experiences from their unique perspectives (Roberts,2010). The objective is to ascertain the validity of the theory's predictive generalizations. Through statistical analysis, scholars are able to uncover intricate causal relationships and assess the extent to which one variable influence another. Therefore, this study aimed to investigate employee perceptions regarding the effectiveness of internal control systems in the public sector with the Ministry of Lands serving as a case study. This can witness that a mixed approach research design is highly suitable for this investigation.

3.2 Research Design

Burns and Groove (2003) emphasize the significance of research as a meticulously crafted plan. This plan serves to exert maximum control over factors that could potentially jeopardize the validity of the findings, ensuring the integrity and reliability of the research. According to Paul and Ormrod (2013), it can be defined as a comprehensive strategy adopted in a research study to seamlessly integrate its various components. This ensures a coherent and transparent approach, effectively addressing the research problem. Kothari (2005) stipulates that a research design involves the conditions for data collection and analysis in a manner that seeks to achieve a balance between relevance to the research objective and efficiency in the procedures employed. Therefore, it is capable of overallly be viewed to be serving as a map that shows the means by which the study will be undertaken such as data collection, data analysis, and target population to address the research problem at hand. For this research, the researcher chose the descriptive research design because of its ability to comprehensively capture and analyze the matter under study. Moreover,

because it assists in identifying opportunities for improvement and challenges as perceived by employees. Also, inferential statistics in the form of t test was used.

3.3 Population

A population can be defined as items grouped that are the center the of research, and the findings obtained from testing a sample are intended to be applied to the entire group (Claire and Smith,1997). It can also be defined as the complete assemblage of individuals, occurrences or other relevant entities that the researcher aims to study and engage with in their research. Weigner (2003) postulates that a population comprise of all the anticipated observations of a haphazard variable. Population is infinite, so in most research studies it has proven to be impossible to examine each and every member of a particular population due to various setbacks which, may include urgency, limited resources be it financially or time.

Ministry of Lands was used as a research unit. The research study encompassed all the departments and sub programs within the Ministry, constituting the population under investigation. The research tried to include all departments within the ministry to have valid results that can be generalized. The population targeted for the research were accounting and finance personnel, management personnel, procurement officers, administration officers and directors of different departments. The researcher targeted this population because they are more familiar with the variables under the research study.

3.4 Sample and Sampling Techniques

In research, samples are frequently employed to represent the entire population because it is often impractical to study every single member. This is due to the fact that population is said to be infinite. Therefore, there is need to determine a sample size. As stated by Groove et al. (2011), sample size refers to the number of units included in a research study. This sample is strategically selected to represent a smaller subset of the target population, offering valuable insights into the characteristics of the larger group. In this particular study, the researcher used a sample size of 100 participants.

Sampling methods can be categorized as either probability sampling or non-probability sampling. (Cooper and Schlinder,2014) stipulates that probability sampling is a sampling method that guarantees an equal opportunity for every element in the population to be selected. Non probability sampling involves selecting population elements without assigning a known probability of

selection to each element. (Cooper and Schlinder,2014) states that non probability include judgmental and convenience sampling.

The researcher used the following sampling techniques in the research study:

3.4.1 Judgmental Sampling

The researcher employed the judgmental sampling technique to select participants for the sample. This is a non-probability sampling method. It allowed the researcher to select the respondents who had the required knowledge and information following pursuant to the objective of the research. With the aim of this research, auditors, accountants and finance directors were selected to complete the questionnaire due to the fact that they are well equipped with the knowledge about how effective the internal control system is within the Ministry.

3.4.2 Quota Sampling

This is a sampling technique in which population is placed in sub groups or in quotas. The researcher used quota sampling to select the departments or sub programs within the Ministry of Lands to ensure that the sample represents all departments in three categories which are small, medium and large sub programs. The categories formed three quotas. This was due to the belief by the researcher that the variables under study affects departments or sub-programs of all sizes.

3.5 Data Collection Methods/ Research Instruments

The gathering of information to address critical research questions can be termed as data collection. Research tools are facts gathering methods that are implemented to accumulate facts for study (Soares,2012). self-administered questionnaires were used for the gathering of information about the research problem by the researcher.

3.5.1 Questionnaires

(Bhat,2009) stipulates that a questionnaire is a research tool comprising a series a of questions or prompts designed to gather information from a participant. The researcher opted for the use of self-administered questionnaires. These are the type of questionnaires in which all participants are presented with the same set of questions and provided the same response options. This way, individuals are put in a position to freely express their views and choose their own responses basing on the way the questionnaire was designed (Cohen, Manion, &Morrison,2007)

The decision to utilize self-administered questionnaires was based on their time efficiency, cost effectiveness and ability to gather detailed information. Additionally, respondents can feel assured of confidentiality while providing their responses. Respondents are prone to providing valuable and precise information as they are more inclined to answer the questionnaire without hesitation. (Bryman and Bell, 2007) argues that this approach guarantees enhanced convenience for respondents, allowing them to complete the questionnaires at their pace. Also, there is a higher possibility of anonymity.

However, the use of questionnaires has certain limitations whereby the respondents are reluctant to respond. Also, participants may provide information that is influenced by bias. With the purpose of reducing such cases, the researcher explained to the participants the reasons why the research is being carried out and benefits of the research to both parties.

Preliminarily, the questionnaires have a letter of introduction aiming at assuring confidentiality and establishing the identity of the researcher. Section A of this data collection instrument consisted of demographic and background information of the respondent such as, position occupied, educational qualifications and the number of years in the organization only but to mention a few. Section B consisted of questions related to the research objectives. The survey items were standardized using an extent scale ranging from 1, indicating to a lesser extent, to, indicating, an extremely large extent. Respondents selected the number that best aligned with their level of agreement with the given statements. Considering the aspect that the questionnaire was administered to professionals who understand the problem in question, the questionnaire was designed in English. The questions were straight forward.

3.6 Types of Data

Sources of data can be classified into primary and secondary sources. According to Kumar (2013) data is said to comprise of quantitative or qualitative values derived from a variable in the form of facts, numbers, words and images. In this research, both primary and secondary data were utilized to gather information relating to the subject under study.

3.6.1 Primary Data

It can be interpreted as firsthand data that is gathered by researchers and is closely connected to the research topic (Hox and Boeke, 2013). Original information was collected by the researcher from

respondents with the aid of questionnaires. Cooper & Schindler (2013) postulates that primary data is usually good and free from filter by other parties thus it has the advantage of being authoritative.

3.6.2 Secondary Data

Collins & Hussey (2014) state that secondary data is usually collected from existing sources and these include databases, internal records, the internet and other publications. This refers to information collected by third parties for goals that may differ from the existing goals. However, concerns regarding the authoritativeness of previously collected data prompted the researcher to prioritise primary data. To gather firsthand insights, the researcher employed questionnaires, which were meticulously administered to a selected group of respondents from the Ministry of Lands.

3.7 Data Analysis and Presentation Techniques

It can be termed as the process of organizing, synthesizing and interpreting data so that it can be used to answer research questions or test hypotheses (Gardner G W, 2021). Quantitative data was collected and quantitative analyses of data criteria were used in this study. To ensure the meaningfulness of the data collected, the scholar utilized descriptive statistics specifically employing the use of SPSS. Moreover, data was presented in alignment with research objectives and questions. Data interpretation involved comparing primary data, existing literature and insights from the organization.

3.8 Validity and Reliability

Validity implies to quality of data collected by the researcher, quality is the degree to which the results adequately address the targets and queries at hand (Thanasegaran,2012). It is mainly focus on how accurate the data collected represents the elements of the study. In order to enhance the validity of the research study, the researcher made attempts to design and formulate questions that encompassed the whole research. In addition, the scholar gave the questionnaire to some experts including her supervisor to validate the questions to ensure that they were appropriate for the study. Also, the researcher selected a target population with relevant knowledge, skills and restricted access to company information enhancing the validity obtained data.

Reliability refers to the consistency or stability of the measurement (Gardner,2021). According to Thanasegaran, (2012), it can also be described as the degree of similarity in findings among independent researchers who study the same topic within a shared framework. To bolster the

study's findings, both primary and secondary data were meticulously gathered regarding employee perceptions of the internal control system's effectiveness. A diverse sample of employees from various departments was strategically selected to enhance the reliability and generalizability of the questionnaire responses.

3.9 Ethical Consideration

Ethics encompass principles that govern human behaviors and guide moral decision making regarding how individuals interact with one another (Cooper and Schinder, 2003). One needs to consider ethical issues when carrying out research especially when dealing with voluntary participation, confidentiality, consent of participants and privacy issues. (Sanders et al, 2009).

The researcher was able to consider acceptable ethics during the conduct of the study by seeking permission from relevant authorities to collect data from the target participants. Also, the researcher maintained confidentiality and integrity.

3.10 Summary

This chapter delves into the heart of the research methodology, meticulously outlining the sampling procedures, data collection methods and research instruments employed in the study. Also, it outlines the research design which is a survey. Questionnaires were employed as a means of gathering data. The data analysis procedures are described in this chapter. The researcher made sense of data by using a descriptive method to analyze it and testing the correlation between the variables under study. The chapter also guarantees ways that the researcher used to make sure that there is data reliability and validity.

CHAPTER IV

DATA PRESENTATION, ANALYSIS AND DISCUSSION

4.0 Introduction

The chapter meticulously presents, analyses, interprets and discusses the data collected by the researcher, culminating in a meaningful conclusion that addresses the research objectives with clarity and insight. The study draws upon the data collected through questionnaires administered to employees within the Ministry of Lands, Agriculture, Water, Fisheries and Rural Development. The overarching objective of this research endeavor is to gain a comprehensive understanding of employee perceptions regarding the effectiveness of internal control system within the public sector. The chapter commences with an analysis of the response rate, providing insights into the representativeness and reliability of the data collected. Subsequently, the data is meticulously analyzed in alignment with the study's objectives, yielding valuable findings that address the research questions with clarity and precision. To enhance clarity and accessibility, the findings were effectively presented using a combination of graphs and tables, providing a visual representation of the data and facilitating deeper understanding. There is an interpretation of the presentation method before the data is analyzed. The results are then used to compare the findings with prior research studies.

4.1 Response Rate

The research focused on the Ministry of Lands in Harare Central Business District. The researcher issued 100 questionnaires to the targeted employees from respective departments. The questionnaires were either handed directly however, some of them were sent electronically due to the limited time available to conduct the survey. Of 100 questionnaires sent to employees of different departments, the researcher was able to obtain a reasonable response since 80

questionnaires were returned which constitutes 80% of the response rate hence the results of the research were likely to be highly dependable. The response rate of fifty percent and above is sufficient for data analysis (Babbie, 2002). According to Marsden & Wright (2010), working with poor response rate is known to destroy all the cautious work that would have been made through a suitable sample design.

4.1.1 Questionnaire response rate

Requesting that the questionnaires have to be completed by senior management, finance personnel or other employees who are familiar with how the internal control system operates in the organization. The mainly targeted employees were those that have more knowledge about how effective the internal control systems are. From the issued questionnaires 80 employees provided feedback. The following calculation represents the response rate for the questionnaires:

$$80/100 * 100 = 80\%$$

According to Mugenda (2008), a response rate of 50 % is considered sufficient for analysis, while a rate of 60% is deemed good and a rate exceedingly 70% is considered excellent. This outcome of 80% is particularly commendable given the time constraint faced by the researcher.

4.2 Demographic Information

Analyzing the demographic information of participants is important, as it provide valuable insights that reinforce the data to a researcher to analyze the demographic information of the participants since demographic data can also support the data collected regarding the research's objectives. In this study, the researcher focused on key demographic details such as job level or position within the organization and the respondents' working experience as these factors can influence their perceptions and experiences related to the research topic.

4.2.1 Highest level of education obtained

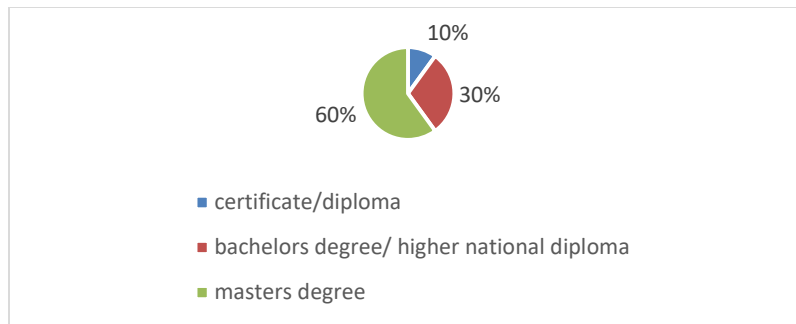


Figure 1: Highest level of education

Source: Primary data

As illustrated above, respondents with masters' degrees occupied a large portion of the population with a percentage of 60, followed by those with bachelor's degrees with a percentage of 30 and lastly certificate diplomas with a percentage of 10.

4.2.2 Training on internal controls

The figure below shows the statistics of employees who received on internal controls and those who did not.

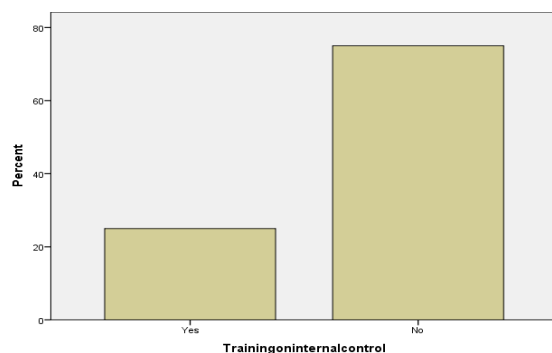


Figure 2: Training on internal controls

Source: Primary data

As shown by Figure 2 above, most of the employees, that is three quarters of the employees indicated that they did not receive training on internal controls with a minority of those who responded that they received training constituting one quarter of the total population.

4.2.3 Position of respondents in the organization

To ensure the collection of data from the appropriate target group, the research study inquired about the respondents' positions within the organization. The findings presented in the table below, reveal the distribution of respondents across different job levels.

	Frequen cy		Percent	Valid Percent	Cumulative Percent
Chief Directors	6		7.5	7.5	7.5
Directors	10		12.5	12.5	20
Deputy Directors	12		15	15	35
Accountants	28		35	35	70
Auditors	8		10	10	80
Other	16		20	20	100
Total	80		100.0	100.0	

Table 1: Position in the organisation

Source: Primary data

The findings from the research shows that the majority of the respondents worked as accountants followed by other employees who are part of the management, these include employees from other departments like SPBD, ICT, HR and records and archives departments and all other employees from other departments. A relatively small percentage worked as deputy directors in their departments. The smallest portion is represented by the chief directors. Therefore, it can be concluded that the findings were more reliable since most of the respondents were part of the target population who have the knowledge of how the internal controls are being implemented and their level of effectiveness which is the overall objective of the study.

4.2.4 Period worked in the organization

The years worked by the respondents in the organization were also important in the research study to come up with a meaningful conclusion. The findings of the duration in the organization are summarized in the table below:

	Frequency	Percent	Valid Percent	Cumulative Percent
Valid Less than a year	20	25.0	25.0	25.0
1 to 5 years	50	62.5	62.5	87.5
More than 5 years	10	12.5	12.5	100.0
Total	80	100.0	100.0	

Table 2:Duration of employees in the organisation

Statistics

Duration in the organization

N	Valid	80
	Missing	0

Source: Primary data

The findings shows that the majority of the respondents have worked in the organization for a period between 1 to 5 years and only a relatively few employees have more than five years in the organization. Therefore, it can be concluded that most of the respondents have been in the organization for a relatively longer period because of the recorded population, only a few indicated that they had only 5 years or below in the organization. This means that their perceptions on the effectiveness of the internal control systems can be relied on and they are more knowledgeable and familiar with the organization's operations. This indicates that the information collected was more reliable and suitable for the study. The respondents understood more about the variables under the research study.

4.3 Extent to which employees perceive that the segregation of duties contributes to accountability in the public sector.

The question sought to identify employees' perceptions regarding the extent to which they perceived segregation of duties to be an effective internal control. The researcher attempted to find out how employees perceive the level of effectiveness of segregation of duties in relation to accountability of employees. Respondents were being required to respond given statements using

an extent scale of 1 to 5 provided by the researcher. The scale ranges from 1=lesser extent to 5 = extremely large extent. Figure 3 below shows the proportional results obtained.

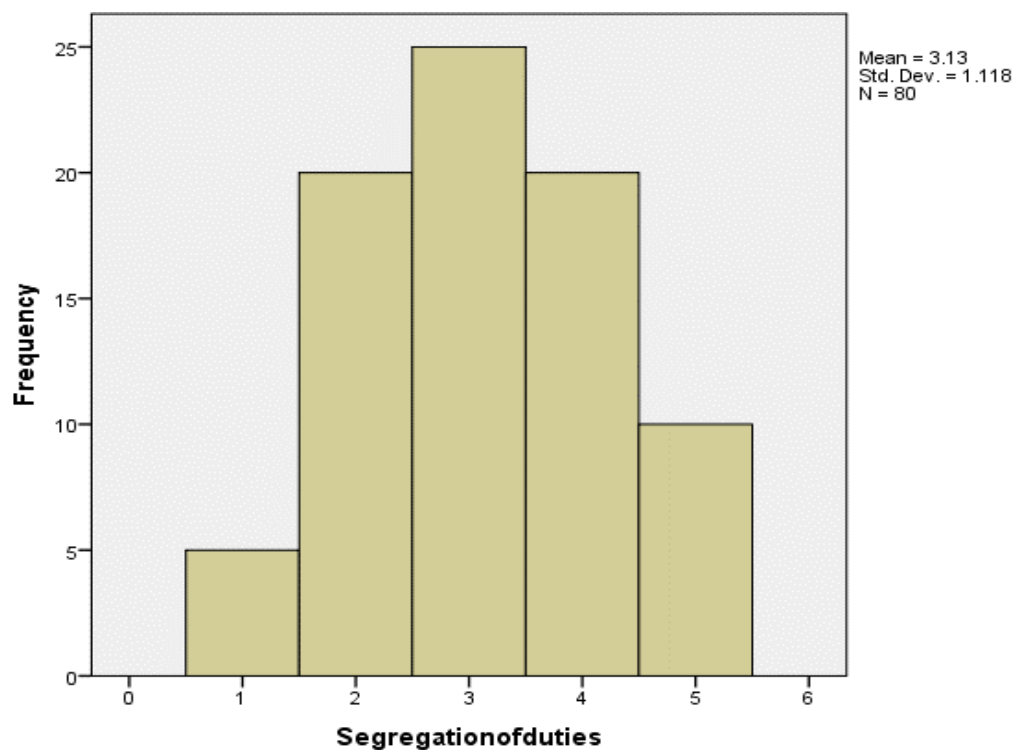


Figure 3: Responses on the effectiveness of segregation of duties

Source: Primary data

From the fig above, it is shown that, of the total respondents, very few confirmed that the segregation of duties contributes to overall accountability to a lesser extent, with a notable number of the respondents suggesting that accountability is influenced by segregation of duties to a moderate extent, whilst those perceiving it to be working effectively to a very large extent occupy the largest portion of the histogram. Also, the results showed a standard deviation of 1.118 meaning that responses obtained are very consistent and tightly clustered around the mean. A mean of 3.13 implies a moderately positive perception among employees regarding the effectiveness of the segregation of duties in promoting accountability.

It is also depicted that most respondents are having mixed feelings about the effectiveness of this internal control system because most respondents are ranging between 2 to 3 from the extent scale with moderate percentages. Also, most of the employees are perceiving this internal control to be effective to a large extent with the highest percentage. However, to some extent the study indicated

that about three quarters of the total respondents were ranked between 4 – 5 from the extent scale, a proof that employees are perceiving that this internal control is very effective in ensuring accountability as supported by Aahammad, et al (2015). The survey results were as a result of different departmental cultures, some departments placed a greater emphasis on transparency and accountability while others might not have prioritised these values as much Adepeju (2013). Thus, varying levels of perceived importance of segregation of duties. Ibrahim N, Mohammed M (2017) highlighted that insufficient training may also result in different perceptions, this is so because few employees indicated that they did not receive training on internal control systems.

4.4 Extent to which employees perceive the efficiency and effectiveness of the authorization approval process in ensuring compliance with organizational policies and regulatory requirements.

The respondents were required to indicate on whether they perceive the authorization approval process as effective and efficient in making sure that there is compliance with organizational requirements among the employees. A couple of responses were picked by different employees depending on their personal experiences, their roles and responsibilities and their levels of understanding

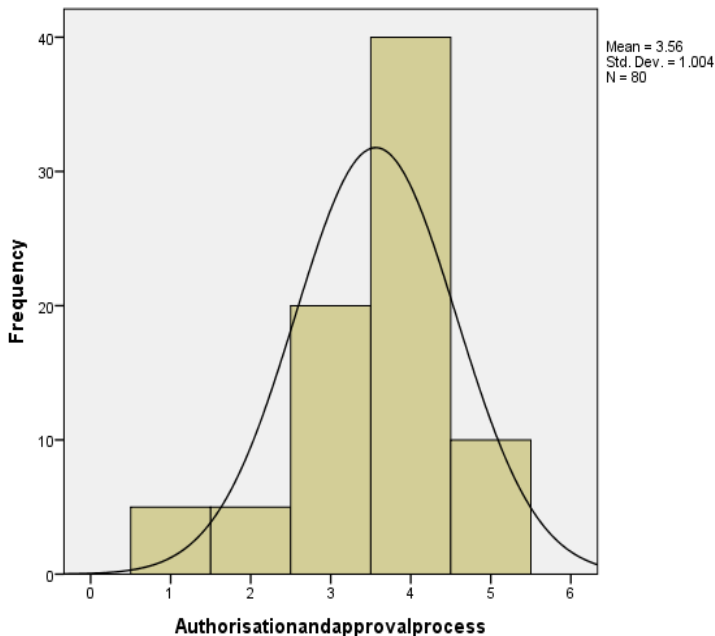


Figure 4: Responses on the effectiveness of the authorization approval process

Source: Primary data

A few respondents agreed that the authorization approval process is effective to a lesser extent, and the same number for employees who had the perception that it is moderately effective and efficient, a relatively moderate number of respondents responded that it is effective to a large extent, most respondents had the views that it is effective to a very large and extremely large extent respectively. A standard deviation of 1.004 implied that responses given by employees were consistent with a mean of 3.58 showing that a relatively positive perception of the effectiveness of the authorization approval process among employees.

When conducting the survey, the researcher observed that a number of factors contributed to this difference in perceptions. Some of these include different degrees of involvement in process improvement initiatives, differences in performance incentives, recognition and rewards related to compliance and also varied experiences with technology (Aibangbee et al,2016). Those employees that are well vested with how technologically advancing the authorization process is becoming deemed it to be very efficient and the opposite is true. However, other employees perceived it as effective to a lesser extent due to absence of effective feedback mechanisms and employee opportunities to be involved in the authorization approval process. This was also supported by Ray M (2021).

4.5 Perceived effectiveness of physical safeguards in guaranteeing confidentiality and integrity

	Frequency	Percent	Valid Percent	Cumulative Percent
Lesser extent	3	3.8	3.8	3.8
Moderate extent	5	6.3	6.3	10.0
Large extent	20	25.0	25.0	35.0
Very large extent	41	51.3	51.3	86.3
Extremely large extent	11	13.8	13.8	100.0
Total	80	100.0	100.0	

Table 3: Responses on the effectiveness of physical safeguards

Source: Primary data

To ascertain the extent to which physical safeguards are effective in vouching for confidentiality and integrity, the researcher made a survey on how employees perceived this internal control system. With the aid of a Likert scale, the researcher was able to come up with tangible responses

(Ayagre P,2014). Of the responses retrieved, a small number of respondents gave the response that physical safe guards' effectiveness is ranging between 1 and 2 on the Likert scale, while a huge number of respondents is vouching for 3 to 5 on the Likert scale. In short, most respondents were of the view that physical safeguards are effective in guaranteeing confidentiality and integrity (Nartey J & Gyamerah A,2014).

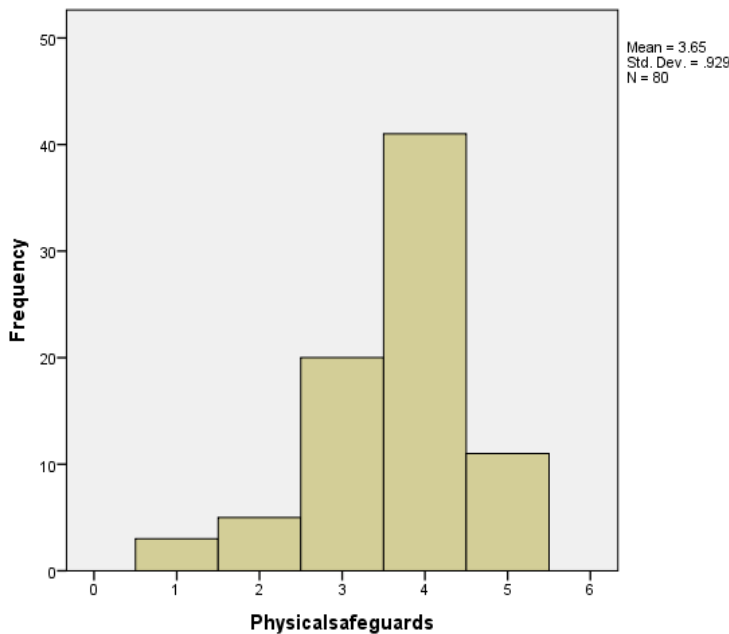


Figure 5: Responses on the effectiveness of physical safeguards

Source: Primary data

As illustrated above, it is shown that a standard deviation of 0.929 was obtained, implying that the values in this dataset, on average, close to the mean, with very little dispersion or spread. This shows that the perceptions of employees are relatively the same regarding the effectiveness of physical safeguards in ensuring confidentiality and integrity. A mean of 3.65 implied that, on average, employees hold a favorable view of the physical safeguards in maintaining confidentiality, indicating a notable level of satisfaction or confidence in the physical safeguards that are being employed by the organization (Nartey J and Gyamerah A, 2014)

4.6Employee feedback on adequacy and reliability of monitoring systems in detecting anomalies and control deficiencies

The largest response rate was from the respondents who perceived the monitoring systems to be effective to an extremely large extent, a relatively notable percentage of respondents perceived it

to be effective to a very large extent and a little or small perceived it to be effective to a large extent. The results observed by the researcher were supported by Aibangbee et al (2015) who also found out that employees perceived the monitoring system as effective or as very satisfying because of the use of advanced technologies and other systems for anomaly detection. This also results to zero percentage on employees who perceived these systems to be ineffective. The scholar also discovered that employees are confident of how the monitoring system is performing and how it is attaining its intended objectives of detecting anomalies and deficiencies thus motivating employees (Akingbade et al, 2017)

	Frequency	Percent	Valid Percent	Cumulative Percent
Valid Large extent	10	12.5	12.5	12.5
Very large extent	20	25.0	25.0	37.5
Extremely large extent	50	62.5	62.5	100.0
Total	80	100.0	100.0	

Table 4: Respondents on the effectiveness of monitoring systems

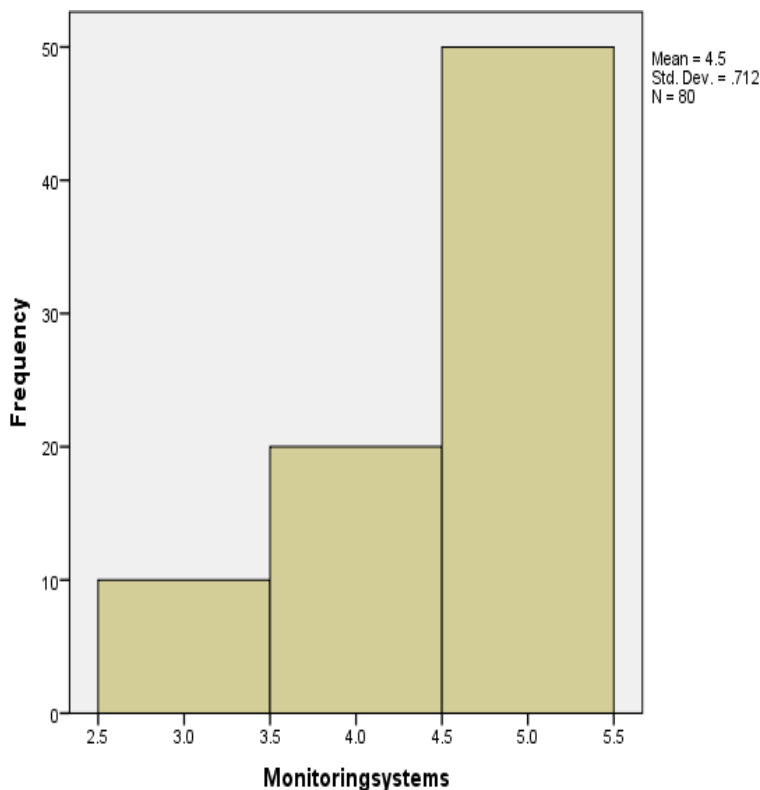


Figure 6: Responses on the effectiveness of monitoring systems

Source: Primary data

The figure above indicates a mean of 4.5, implying that the perceptions given by responses indicates a highly positive perception. The perceptions given implies a high level of satisfaction and confidence in the current monitoring systems of the organization (Tumuhimbise M & Kamugishi P, 2018).

4.7 Perceived impact of documentation practices on decision making processes.

The researcher asked respondents to rate if the documentation system was proving to be effective in decision making processes. The results of this survey question are shown on Figure 7 below.

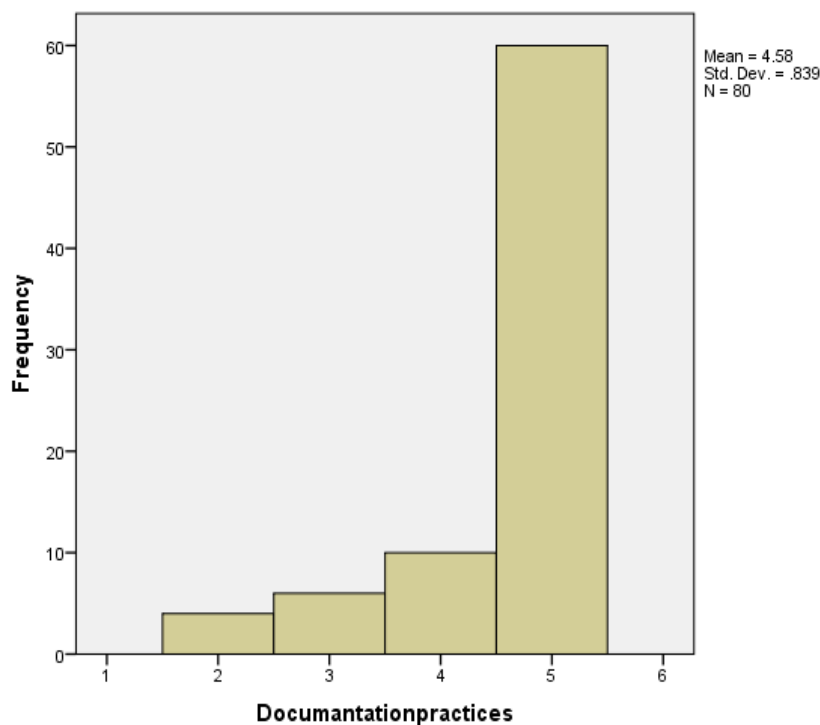


Figure7: Responses on the effectiveness of the documentation process

Source: Primary data

Of the total respondents, the largest number of employees perceived the documentation system to be effective to an extremely large extent. However, a small number of employees reflected that the subject matter lies on 2 to 4, with no employee vouching for 1 on the Likert scale. As supported by Worku S, (2018), the documentation process is being perceived by employees as satisfactory and to be having a great impact on the organization. Since most of the respondents perceived this

internal control to be extremely effective this shows that this internal control is perceived as very effective as supported by a mean of 4.58 and standard deviation of 0.839.(Nartey J,2014). With the aid of the Likert scale, the researcher noted that, overally, employees are having so much confidence with the performance of this systems as also discovered by Benedict A (2023).

4.8 Significant differences between means of two groups and how they are distributed

T test using the SPSS software

The researcher used the independent samples t test to compare the means of two independent groups, that is, employees who received training on internal controls and those who did not receive training on internal controls. This was carried out in order to determine if there is a significant difference in perceptions between these two groups and also to assess the significance of differences between these two groups.

Group Statistics

Group		N	Mean	Std. Deviation	Std Error Mean
Score	1.00	25	97.6000	6.02218	1.90438
	2.00	75	123.000	6.11010	1.93218

Table 5 Group statistics of the t test

Source: Primary data

Independent Sample Test

	Levene's Test for Equality of Variances	T test for Equality of Means	
--	--	------------------------------	--

								95% Confidence Interval of the Difference	
	f	sig	T	Df	Sig Q value	Mean Diff	Std. Error. Difference	Lower	Upper
Score									
Equal variance measured	250	0.03	-9.363	18	0.003	-25.40000	2.71293	-31.09866	-19.10034
Equal variance not measured			-9.363	17.936	0.000	-25.40000	2.71293	-31.09974	-1970026

Table 6 Independent sample test

Source: Primary data

From the above illustration it is clear that from the first variable there is a P value of 0.003 indicating evidence for the null hypothesis, suggesting that the results are likely to have occurred under the assumption of the null hypothesis. Also, the significant value of 0.03 is lower than the commonly chosen alpha level of 0.05, suggesting statistically significance at the conventional significance level. Moreover, the t statistic of -9.363 indicates a substantial difference between the means of two groups being compared. With 18 degrees of freedom, the critical value from the t distribution can be determined. The second variable was noted to be having a t statistic of -9.363 and a degree of freedom of 17.936. In conclusion both variables are exhibiting strong evidence against the null hypothesis based on the low P vales and substantial statistics.

4.9 Chapter summary

The chapter's main focus was on analysis, presentation and interpretation of the collected data. Data presentation was mainly done with the aid of graphs and tables. Results were analyzed and discussed. The research findings in this chapter led to the researcher's conclusions and suggestions in chapter five.

CHAPTER V

SUMMARY, CONCLUSIONS AND RECOMMENDATIONS

5.0 Introduction

This chapter delves into the study's outcomes, considering how the research questions and objectives were dealt with. It also emphasizes the key findings and provides recommendations for future research projects and enhancing the topic at hand.

5.1 Summary of findings

The objective of this research was to have a deep understanding of how employees in the public sector perceive the effectiveness of the internal control system. The research topic was structured around five objectives: namely an assessment of employees' perceptions on how the segregation of duties contributes to accountability, an examination of how employees perceive the efficiency and effectiveness of the authorization approval process in ensuring compliance with organizational policies and regulatory requirements, an exploration on the perception of employees on the effectiveness of physical safeguards in ensuring confidentiality and integrity, an examination of the perception of employees on the adequacy and reliability of monitoring systems to detect anomalies and control deficiencies and an evaluation of employees' perceptions on how well documentation practices support decision making processes.

The researcher utilized a census to determine the sample size due to the restricted nature of the target population, selecting 100 respondents from the ministry. Employing both the qualitative and quantitative approach, the researcher utilized purposive and quota sampling methods. The research methodology incorporated quantitative research techniques, with questionnaires serving as the primary research instrument. The outcomes were analyzed, presented using tables, histograms, and pie charts, and discussed, constituting the primary key findings.

5.1.1 To assess employees' perceptions of how the segregation of duties contributes to accountability.

- i. The researcher found out that employees were giving varied perceptions. The findings suggested an overall trend in the perceived effectiveness of segregation of duties, with a majority of respondents expressing perceptions ranging from moderate to extremely large effectiveness.
- ii. The study found out that most employees were perceiving the segregation of duties to be effective, a substantial number of respondents gave very positive perceptions.
- iii. Furthermore, the survey underscored the importance of understanding employee perceptions of segregation of duties in fostering accountability among employees.
- iv. Also, the researcher observed that there is a small percentage which perceived it to be effective to a lesser extent. This shows that there are aspects of the current implementation of segregation of duties that could be improved.
- v. The study revealed a consensus on effectiveness. When combining responses of employees who perceived segregation of duties to be effective to a moderate, large, very large or extremely large extent (81.25%), it indicates a general consensus among the respondents regarding the effectiveness of this practice in promoting accountability.

5.1.2 To examine how employees perceive the efficiency and effectiveness of the authorization approval process in ensuring compliance with organizational policies and regulatory requirements.

- i. The findings revealed implications for risk management due to overwhelming positive perceptions, there is an indication of a high level of trust in the authorization approval process.
- ii. The researcher discovered that there is a high level of confidence in the process's ability to ensure compliance due to the high percentage of respondents perceiving the process to be effective to a very large or extremely large extent.
- iii. Also, another finding was that employees have a clear understanding of the process and its role in ensuring compliance due to overwhelming positive perceptions.
- iv. The researcher noted a balanced distribution in employee perceptions' percentages.

- v. There is an overall positive sentiment, that is the combined percentage of respondents perceiving the authorization approval process to be effective (moderate, large, very large and extremely large) is over 90%.

5.1.3 To explore the perception of employees on the effectiveness of physical safeguards in ensuring confidentiality and integrity.

- i. Findings of the study were a strong belief in the effectiveness of physical safeguards in maintaining the security and trustworthiness of sensitive information and processes. This was because high levels of positive perceptions.
- ii. The researcher made a discovery that there was a limited perception of lesser effectiveness because only a small fraction of respondents indicated that they perceived it to a lesser extent.
- iii. Positive perceptions were given across different extents.
- iv. The distribution of responses across different extents of effectiveness indicates that employees have diverse views on the effectiveness of physical safeguards.
- v. Respondents showed a higher level of confidence in the present physical controls.

5.1.4 To examine the perception of employees on the adequacy and reliability of monitoring systems to detect anomalies and control deficiencies.

- i. The study revealed absence of lesser and moderate effectiveness perceptions which implies that employees do not have concerns or doubts regarding the system's ability to detect anomalies and control deficiencies.
- ii. All respondents expressed a positive perception, indicating that this system is strongly aligned with organizational goals related to compliance and security.
- iii. The high levels of confidence in the monitoring system suggests a strong stance in their capacity to maintain organizational integrity and security.
- iv. Furthermore, the absence of lesser effectiveness and more positive perceptions raised questions about potential overestimation of the monitoring system capabilities.

5.1.5 To evaluate employees' perceptions of how well documentation practices support decision making processes.

- i. A remarkable percentage of respondents gave a positive perception, showing a pivot role being played by documentation in guiding decision making within the organization.
- ii. The scarcity of moderate perceptions was suggested by the researcher to be a polarized view.
- iii. In addition, the study revealed absence of respondents perceiving the documentation process to be less effective, thus it was considered to be functioning well.
- iv. The researcher noted a progression trend of increasing percentages, indicating a gradual escalation in the positive assessment of the effectiveness of documentation practices.

5.2Conclusions

5.2.1 An assessment of employees' perceptions on how the segregation of duties contributes to accountability.

- i. The study concluded that employee feedback is of utmost importance because incorporating employee perspectives leads to effective and well received accountability measures within the organization.
- ii. Also, there is need for further evaluation, that is, understanding the reasons behind the varying perceptions and how they can provide valuable insight for improving accountability measures.

5.2.2 An examination of how employees perceive the efficiency and effectiveness of the authorization approval process in ensuring compliance with organizational policies and regulatory requirements.

- i. The conclusions derived from this study is that there is a strong compliance culture within the organization since employees appeared to be aware of the importance of adhering to organizational policies.
- ii. Furthermore, the results showed the need for improvement. This was revealed by a small percentage of employees who perceived this internal control system to be effective to a lesser or moderate extent. The conclusion made from this was that there are areas where the process can be improved.

5.2.3 An exploration of employee perceptions on the effectiveness of physical controls in guaranteeing confidentiality and integrity.

- i. Basing on employees' perceptions, the researcher concluded strong confidence and limited concerns on safeguards.
- ii. Most respondents revealed that they viewed this internal control system to be working effectively, leaving the researcher with the conclusion that the current safe guards are syncing with employee expectations and organizational security goals.

5.2.4 An examination of employee perceptions on the adequacy and reliability of the monitoring system in detecting anomalies and control deficiencies.

- i. The research findings provide a strong foundation for leveraging the confidence in monitoring systems to further enhance and optimize their capabilities, ensuring ongoing alignment with organizational needs and industry best practices.
- ii. It is also concluded that the findings validate the organization's investments in monitoring systems, highlighting the perceived effectiveness of these systems in fulfilling their pivotal role in identifying anomalies and control deficiencies within the organizational framework.
- iii. Moreover, the distribution of employee response reflected a consistent and aligned perception among the respondents, indicating a shared understanding of the monitoring systems' capability to detect anomalies and control deficiencies to a high degree.

5.2.5 An evaluation of employees' perceptions on how well documentation support decision making processes.

- i. In conclusion, given the overwhelming confidence in the effectiveness of documentation, the researcher noted that there is an opportunity to promote knowledge sharing and best practices related to documentation processes, fostering a culture of utilizing documented information for robust decision making.
- ii. The distribution of responses reflected a consistent and aligned perception among the majority of employees, indicating a shared understanding of the substantial impact of documentation practices on decision making processes.

5.3 Recommendations

Public sector organizations

They should invest in comprehensive training and awareness programs for the employees to be well equipped with internal control systems knowledge. This includes workshops and seminars. Also, they are supposed to be conducting regular internal control assessments to ensure that internal controls are working as intended.

Internal control officers

These officers should establish measures for continuous monitoring and evaluation of the effectiveness of the internal control system. This includes regular assessments, audits and feedback mechanisms to identify areas of improvement. This is because the internal control officers play a pivotal role in overseeing activities that directly impact employees; perceptions of the internal control systems and consequently, their performance.

The researcher

The researcher conducting this study should meet her academic obligations by further investigating how employees perceive the effectiveness of internal control systems in the public sector. These research study materials may offer practical implications to other researchers and scholars interested in organizational behaviour, public sector management and internal control mechanisms especially when published on learning platforms and business gazettes.

5.4 Future Research

The report put forward suggestions for future research objectives, including a comparative study involving multiple states. The primary emphasis of the study should be the perception of employees on the effectiveness of the internal control systems in the public sector. Due to limitations in resources and time, the study was confined to The Ministry of Lands, Agriculture,

Water, Fisheries and Rural Development in Harare. However, it is recommended that future studies expand to more than one ministry or even expand to public sectors of other countries in order to yield more comprehensive and impactful findings.

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BINDURA UNIVERSITY OF SCIENCE EDUCATION

FACULTY OF COMMERCE

DEPARTMENT OF ACCOUNTANCY



QUESTIONNAIRE

A QUESTIONNAIRE SURVEY ON THE PERCEPTION OF EMPLOYEES ON THE EFFECTIVENESS OF THE INTERNAL CONTROL SYSTEM IN THE PUBLIC SECTOR.

The purpose of this questionnaire is to collect data that will contribute to the research efforts towards enhancing internal control systems in the public sector. The goal is to understand the topic I have chosen and use this information for my academic purposes. Kindly respond to all the questions as accurate as possible.

SECTION A

Demographic Information

1. Department

2. Job level / Position

3. Duration In the Department

Less than a year

1 to 5 years

More than 5 years

4. Highest Education Level

Certificate Diploma

High national Diploma /Bachelor's Degree

Master's Degree

5. Have you received training on internal controls?

YES

NO

SECTION B

1. Section on the segregation of duties

Please indicate by ticking the extent to which you perceive the effectiveness of the segregation of duties on a scale of 1 to 5. This scale applies to all the following tables.

- *1: to a lesser extent*
- *2: to a moderate extent*
- *3: to a large extent*
- *4: to a very large extent*
- *5: to an extremely large extent*

Question	1	2	3	4	5
1. To what extent do you feel that segregation of duties helps to ensure that individuals are accountable for their actions?					
2. How satisfied are you with the level of segregation on duties?					
3. How confident are you that the segregation of duties is being consistently followed and enforced by employees at all levels within your organisation?					
4. To what extent do you believe that the segregation of duties is an effective internal control system in preventing errors or fraudulent activities within your ministry?					

2. Efficiency and effectiveness of the authorization and approval process

Please indicate by ticking the extent to which you perceive the efficiency and effectiveness of the authorization and approval process on a scale of 1 to 5.

Question	1	2	3	4	5
1. To what extent is the current authorisation and approval process efficient?					
2. How much does the authorisation approval process help to ensure that work is done in a timely manner?					
3. To what degree do you believe that the authorisation and approval process promotes transparency and accountability in adherence to organisational policies and regulatory requirements?					
4. Do you feel that the authorization approval process is well-designed and easy to follow?					i

3. Employees' perceptions of adequacy and reliability of monitoring system

Please indicate by ticking the extent to which you perceive that the monitoring system is adequate and reliable on a scale of 1 to 5.

Question	1	2	3	4	5
1. How confident are you in the adequacy and reliability of the current monitoring systems in identifying and reporting control weaknesses or deviations from established procedures?					
2. To what extent do you believe that the monitoring systems in your ministry effectively detect anomalies or control deficiencies with in the					

internal control processes?					
3. Do you feel that the monitoring system are reliable?					
4. To what extent do monitoring systems identify and address emerging risks?					
5. How satisfied are you with the overall quality of monitoring systems?					

4. Employees' perception of how well documentation practices support decision-making

Please indicate by ticking the extent to which you perceive effectiveness of the of the documentation practices in supporting the decision-making process on a scale of 1 to 5.

Question	1	2	3	4	5
1. To what extent do you feel that documentation practices effectively capture and communicate relevant information for sound decision making?					
2. To what extent does the current documentation practices support the retrieval and utilisation of information for decision making?					
3. To what extent are documentation practices clear and easy to follow?					
4. To what degree does the documentation process adequately record and maintain critical information to support transparency, accountability and compliance with organisational policies and					

regulations?					
5. To what extent are documentation practices helpful in promoting transparency?					

5.A section on how employees perceive the effectiveness of physical safeguards in ensuring confidentiality and integrity

. What is your assessment of the effectiveness of physical safeguards in preventing damage to organizational information?

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.....
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What are your thoughts on the effectiveness of physical safeguards in promoting the confidentiality and integrity of organizational information?

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.....
.....

Any other comments

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.....
.....

