

The Effect of Internal audit on Employee Performance of Small and Medium-Sized Enterprises: Lessons from Jordan

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Abstract: *The purpose of this research is to investigate how employees' performance is affected by internal audit in Jordan's industrial SMEs. Interior control is supposed to affect worker execution. The questionnaire for the survey was used to collect data. The respondents were surveyed using a method of random sampling. 550 questionnaires were distributed in total; there were only 181, with a 32% response rate. AMOS and SPSS were used to analyze the data. This study showed that employee performance was strongly correlated with internal audit. In brief, employee performance is significantly impacted by internal audit.*

Keywords: Internal audit, employee performance, industrial SMEs

1. Introduction

SMEs stands for Small and Medium-sized Enterprises. These are businesses that have a small to medium scale of operations and typically have fewer employees and lower revenue than larger corporations. SMEs are an important part of the economy, contributing to job creation and economic growth. They often face unique challenges such as limited resources and access to financing, but can also be more agile and adaptable than larger companies. Many countries have specific policies and programs aimed at supporting SMEs, recognizing their importance to the overall health of the economy. Small and medium-sized businesses, or SMEs, play a significant role in the industrial economy of Jordan. According to JEGP (Lutfi et al., 2023), industrial SMEs account for 10% of Jordan's GDP, indicating that their accomplishments are directly related to the expansion of individual nations' economies. In particular, small and medium-sized businesses operating in the industrial sector in Jordan have been chosen due to the large number of businesses (Lutfi, Alshira'h, et al., 2022a). As a result, the purpose of this paper is to provide a comprehensive investigation into how internal audit affects the performance of Jordanian SMEs' employees. To characterize the examination hole in the connection between inner control and worker execution, this paper means to survey past exact examinations on inward control and representative execution to give a system to future observational exploration (M. H. Alshirah, Alshira'h, & Lutfi, 2022).

Interior controls are an extensive arrangement of strategies and techniques that give some confirmation that the organization is working successfully, and that every relevant regulation and detailing processes are sound (Lutfi et al., 2021). The system of internal audits for large multinational corporations may include dozens of layers of interconnected controls, ranging from a manual on corporate ethics to an input control in a database that verifies the validity of the product identification number entered into the inventory system. A global financial crisis brought to light the significance of a healthy and well-functioning banking sector for macro-stability (Lutfi, Alkelani, Al-Khasawneh, et al., 2022). One of the primary explanations behind financial disappointments is an unfortunate gamble the board framework, which brings about critical monetary misfortune and even liquidation for monetary establishments across the globe. The banking industry's success is in jeopardy if there isn't an internal audit in place to manage risks or if an internal audit breaks down completely (Bani-Khalid, Alshira'h, & Alshirah, 2022). Given China's history, the Control requirements will always be ambiguous. Due to a lack of rigorous enforcement, China's institutional environment is regarded as relatively weak (Alshira'h, Alsquor, Lutfi, Alsyouf, & Alshirah, 2020). When running a business in China, robust internal audits and regular audits are essential for preventing fraud (Alshira'h & Abdul-Jabbar, 2020). From a regional point of view, the financial performance of manufacturers was influenced by internal audits. Manufacturers with weak internal audits performed worse financially than those with strong internal audits. It was discovered (Alshira'h, Al-Shatnawi, Al-Okaily, Lutfi, & Alshirah, 2021) that inadequate information and communication systems and weak internal audit activities fuel fraud, loss of income, and misappropriation of collected income.

Internal audit is a fundamental and essential component of effective and efficient management. It includes both the financial and non-financial management structures of an organization. Notwithstanding, there is a notification to incorporate the cycle and direction work on the viability of inward control (Lutfi, Al-Khasawneh, et al., 2022). It must concentrate on the skills of the employees. Internal audit flaws are less likely to occur in businesses with more staff-friendly practices. Numerous difficulties faced by a number of businesses have emerged as a result of the rapid expansion and shifts in the market environment, particularly in light of the current financial crisis and the collapse of numerous leading organizations as a result of weak internal audit structures (Lutfi, Alkelani, Alqudah, et al., 2022). As a result, an efficient internal audit structure is the foundation for effective management and, ultimately, excellent organizational efficiency. Several researchers have defined the use of internal audit goals and objectives, but they have presented them in a variety of ways. (Alshira'h, 2019) argued that only certain regulations and modifications can guarantee the companies' financial information processing efficiency and strengthen their control measures. Despite the fact that a number of studies on internal audit analysis (Alshira'h & Abdul-Jabbar, 2019), there is likewise minimal comprehension among scientists of

the connection between inner control and representative execution. Empirical research that focuses on employee performance and internal audit is lacking in developing nations. Subsequently, this study looks to investigate the impact of inward control on authoritative/worker execution.

2. Literature review

2.1 Internal audit

An organization's internal audit is a collection of policies, procedures, and practices designed to guarantee that its operations are effective, efficient, and in accordance with applicable laws and regulations. The Committee of Sponsoring Organizations of the Treadway Commission (COSO) published the most widely accepted definition of internal audit in its 2013 report. Internal audit, as defined in this report (COSO, 2013), is a process that is guided by the board of directors, executives, and employees of the companies, increases effectiveness and efficiency of the activities, and assures the reliability of financial statements as well as compliance with the laws and regulations (Ananzeh, Alshirah, Alshira'h, & Al-Hazaima, 2022). Albeit the ICS was recently known, bookkeeping cheats and company outrages that occurred in the mid 2000s have expanded their significance significantly further. The occurrences over these years demonstrated not only that the businesses lacked effective management, but also that the internal audit mechanisms were inadequate (Saad et al., 2022). The five components of the ICS, as stated by COSO, make up the elements. An important part of an internal audit is: Environment of control: This refers to the organization's overall culture, which includes management and employees' attitudes, values, and ethical standards. Assessment of risk: This entails figuring out and weighing the risks that could hinder the company's ability to accomplish its goals. Control what happens: These are the policies and procedures that are put in place to reduce the risks that have been identified and guarantee that the organization will achieve its goals. Segregation of duties, authorization and approval procedures, physical security measures, and IT controls are all examples of control activities. Communication and information: This includes guaranteeing that significant data is distinguished, caught, and imparted to the suitable gatherings in an ideal and precise way. In order to ensure that all stakeholders have access to the information they require to make informed decisions, it is essential to communicate effectively. Monitoring: This includes progressing observing of the viability of the inward control framework, including standard audits and evaluations of the control exercises (M. H. Alshirah, Abdul Rahman, Mustapa, & Alshira'h, 2020).

2.2. Employee performance

The SMEs employee is a crucial component; one of the most important aspects of human resource management, staff development, is currently receiving significant investment from banks. According to (Alshira'h, 2018) employee productivity and output, or EP, will eventually have an effect on the bank's organizational performance. EP is basically work results and achievements; subsequently, EP is directed by ability, want, and climate, and EP is impacted by the various characteristics of every person. Banks unquestionably require high achievers as a result of the emergence of a competitive and globalized era (Alshira'h, Abdul-Jabbar, & Samsudin, 2019), therefore, the degree to which a person completes the tasks that are assigned to him or her depends on his or her talent, experience, ability, and available time. Performance" is defined as an individual's overall result or success during specific periods of duty in relation to their job, their objectives, or agreed-upon standards. The employee's financial or non-financial effects on the bank's success and performance may also be referred to as EP (Alshira'h, Abdul-Jabbar, & Samsudin, 2018). Thus, EP incorporates yield amount and quality, presence at work, a supportive and obliging mentality, and ideal result. Motivation has an effect on EP because motivated people work more and produce better work (Alshira'h, AL-Shatnawi, Alsqour, & Alshirah, 2020).

2.3 Internal audit and employee performance

To safeguard a company's assets, verify the accuracy of its accounting data to improve operational efficiency, and ensure compliance with specified management policies, internal audit requires the organization's strategy along with all organized procedures and steps (Rahim, Nawawi, & Salin, 2017). Inward control, as characterized by bookkeeping and examining, is a cycle for guaranteeing an association's targets in functional viability and proficiency, solid monetary revealing, and consistence with regulations, guidelines, and strategies (Tackett, Wolf, & Claypool, 2006). The mechanisms, rules, and procedures that a company implements to guarantee the accuracy of accounting and financial data, encourage accountability, and deter fraud are known as internal audits. An organization's internal audit is a layered set of interconnected activities that are intended to safeguard assets, reduce errors, and ensure that operations are carried out in an approved manner (ALAWAQLEH, 2021). There are two types of controls: administrative control and financial control. The security of assets and the reliability of financial records are two aspects of financial management. Work practices such as standards and operating procedures (including training, housekeeping, equipment maintenance, and personal hygiene practices) and policies and other rules are all affected by administrative controls (Alazzabi, Mustafa, & Karage, 2023). The control environment is the first category, and it is thought to be a significant metric for successful internal regulation. The control climate is the disposition toward interior control and controls awareness laid out and kept up with by the administration and the representatives of an association (Karikari Appiah, Amaning, Tettevi, Frimpong Owusu, & Opoku Ware, 2023). It is the result of the organization's competence, ethical values, integrity, and morale, as well as management's philosophy, style, and supportive attitude. In the control environment, key elements include accountability relationships and the organization structure (Khelil, 2023). The

subsequent classification is control exercises, which are both manual and computerized assets that assistance to forestall or relieve gambles with that can hinder the association's targets and mission accomplishment. Management ought to establish monitoring procedures in order to achieve the goals and objectives of the company in an effective and efficient manner. Risk assessment is the third type. Risks are events that prevent goals from being achieved. In the end, they affect an organization's capacity to accomplish its mission (Jarrah, Jarrah, & Al-Zaqeba, 2022). The process of recognizing, evaluating, and deciding how to handle these occurrences is known as risk management. According to (Tumwebaze, Bananuka, Kaawaase, Bonareri, & Mutesasira, 2022) the achievement of the organization's goals may be hampered by threats both internal and external. The fourth kind of control involves information and communication. Information that is useful for making decisions and planning activities is exchanged through communication between individuals and organizations. Information should be provided to management and other employees who require it within the company in a manner and timeframe that enables them to carry out their duties. Customers, suppliers, and regulators are just some of the outside parties with whom communication takes place. Monitoring is the process of evaluating the output of internal regulation over time. This is the fifth category (Al-Tae & Flayyih, 2023). An entity's operations and transactions are analyzed as part of monitoring to determine whether controls are working and to assess service level over time. The achievement of the company's objectives and internal audit should take center stage in management's monitoring efforts. All employees need to be aware of the organization's mission, goals, responsibilities, and risk tolerance levels for monitoring to be most effective (Ta & Doan, 2022). As a result, the following hypothesis is evaluated:

H1: internal audit is positively related to employee performance.

3. Methodology

Using a questionnaire, the data were gathered; It incorporates nine items from previous studies that relate to the study factors. For instance, internal audit includes four items adapted from (Zhou, Chen, & Cheng, 2016). Four items about employee performance have been adapted from (Paais & Pattiruhu, 2020). Respondents' perceptions of the study's constructs were assessed using a five-point Likert scale, with five respondents indicating "strongly agree," four indicating "agree," three indicating "neutral," two indicating "disagree," and one indicating "strongly disagree" on the scale. The questionnaire was distributed to Jordanian employees of industrial SMEs to find out how they responded. The questionnaire for the survey was used to collect data. The respondents were surveyed using a method of random sampling. In total, 550 questionnaires were distributed; there were only 181 responses, with a 31 percent response rate. The study was directed in the customary manner by which the polls were given out face to face to the members. Due to the appropriate environment, distribution assumptions, sample size, and design requirements, this study utilized SPSS version 25 and AMOS.

4. Data Analysis

4.1 Measurement Model

In order to determine whether the latent constructs extended to their observed variables, the measurement model must be checked by testing the reliability, convergent validity, and discriminant validity of the latent constructs prior to the SEM model evaluation. Additionally, factor loadings of greater than 0.6 (satisfying the reliability) were the parameters used in the reliability validity evaluation (Lutfi, Alkilani, et al., 2022; Lutfi, Alshira'h, et al., 2022b). The threshold requirements were met by the results in Table 1. Measures of constructs that theoretically should not be highly correlated to one another are found to not be highly correlated to each other, demonstrating discriminant validity (Fornell & Larcker, 1981). AVE is the typical measure of difference in marker factors that a build is figured out how to make sense of. The total error variances for indicators and the sum of the squares of all standardized factor loadings can be used to calculate AVE for each construct (Alshira & Abdul-Jabbar, 2019; Alsqour & Alshirah, 2020; Lutfi, 2022). The discriminant validity criterion is satisfied by the measurement model if the square root of each latent variable is greater than the correlation coefficients between that latent variable and the other latent variables (A. Alshirah, Magablih, & Alsqour, 2021; Malek Alshirah et al., 2021). The measurement model was able to achieve the descriptive validity, as shown in Table 2.

Table 1: Measurement Model Result


Factor	Code	Factor loading	Cronbach's Alpha	KMO
Internal audit	IA1	0.866	0.881	0.824
	IA2	0.801		
	IA3	0.791		
	IA4	0.822		
	IA5	0.809		
Employee performance	EP1	0.841	0.872	0.797
	EP2	0.832		
	EP3	0.874		
	EP4	0.705		

4.2. SEM Results

The properties of the beta coefficient course (β) and their p-esteem are displayed in Table 3. On the whole, internal audit have significant impact on employee performance ($\beta = 0.871$; CR = 4.859; $p = 0.000$). Thus, H1 is accepted.

	Internal_ Control	Employee performance
Internal audit	1	
Employee performance	0.481	1

Table 3: Results of Hypotheses

Hypo.	Relationship	Estimate	S.E	C.R.	P	Decision
H1	Internal audit  Employee Performance	0.871	0.132	4.895	0.000	Supported

5. Conclusion

The implementation of internal audit s can have a significant impact on the performance of employees in small and medium-sized enterprises (SMEs). Internal audit s are designed to ensure that business operations are conducted efficiently, effectively, and in compliance with applicable laws and regulations. When internal audit s are properly implemented, they can help to improve the overall performance of employees in several ways. For example, internal audit s can help to (M. H. Alshirah, Rahman, & Mustapa, 2020): Improve communication: Effective internal audit s can help to improve communication between employees and management by establishing clear lines of authority and responsibility (Alqudah et al., 2022). This can help to reduce confusion and ensure that employees understand their roles and responsibilities, which can lead to improved performance. Increase accountability: Internal audit s can help to increase accountability by requiring employees to document their actions and decisions. This can help to ensure that employees are following established policies and procedures, which can lead to improved performance and reduced errors (M. H. Alshirah, Abdul Rahman, & Mustapa, 2019). Enhance decision-making: Internal audit s can provide employees with the information they need employees and management. This can lead to better collaboration and teamwork, which can result in improved employee performance. Identify and mitigate risks: Internal audit s can employees and management, as well as between different departments within the organization (M. Alshirah, Alshirah, & Lutfi, 2021). This can help to ensure that everyone is aware of their roles and responsibilities, and that they are working together towards common goals. The results of the study will have consequences for regulators and policymakers with respect to the significance of internal audit in corporate governance and the efficacy of the application of internal audit principles and recommendations in SMEs

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