

# Internal audit as an effective tool in Corporate Governance in Omani shipping companies (asyad)

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## Abstract

The report purpose is to evaluate how internal audits are handled in the shipping companies in the logistic transportation field. A majority of quality, independence, competence, and effectiveness of internal auditors have been examined and checked. Material out of both primary and secondary data sources were utilized in the research. Internal auditors and employees of Omani shipping enterprise were the area of focus. The demography inquiry and assessment of internal auditors were both detailed using correlation and frequencies analysis. The SPSS 29 version was utilized for the analysis of data. The Pearson correlation and significance improved a meaningful description. Correlation analysis findings revealed that internal audit effectiveness in Omani shipping companies was subpar, but also that internal audit quality, independence, and competence were all determined to be good. When internal auditors are competent and independent, as well as management is much more dedicated, quality of internal auditing within the enterprise will improve. The study is significant for investigators since it enhances knowledge of the variables that influence internal audit quality. Likewise, managers could use the study finding to address the actual issue impacting Omani shipping companies. Finally, future study might be done to evaluate how external auditors, for instance, evaluate the quality internal audits.

**Key words:** *Internal audit, Corporate Governance, Agency theory, Institutional theory, Communication theory, and logistic.*

## Introduction

The audit department is very important and effective in every firm and institution, as it is known, every company has its internal auditing committee, and they are responsible for evaluating work quality and efficiency. Internal audit is primarily used as an effective tool to manage operational, financial, legal and regulatory risks Bame-Aldred, C. W., (2013). It's commonly known among the auditors that management support plays a significant role in the outcomes of the audit report. Corporate governance outlines an agency corporate structure, the relations, and obligations of its multiple segments, and guarantees visibility in these connections. Auditing the firms' actions on account of the shareholders and the owners is an important aspect of corporate governance. Internal auditing provides independent confirmation of management work. The audit committee is the principal contributor to good governance for overseeing financial and performance management, in compliance with legal and other regulatory requirements and internal controls Abomaye-Nimenibo, P.P., (2021). Internal audit performance is apparently impacted by such factors: independence, competence, quality, and effectiveness. The primary objective of this study is to understand how corporate governance and internal auditors interact in Omani Shipping Companies under Asyad. Thus, the importance of corporate governance support to the internal auditing committee on

logistics of Oman and the factors that affect the internal audit quality, and its positive impact will be explained.

### **Statement of the Problem and objectives of the study**

There are many challenges that the internal auditing department faces, and in this research, a discussion will be focusing on the most common problem that the internal audit committee are facing, which is the Lack of Management Support. Management should be at the same level as the internal auditors. A study on the effectiveness of management in supporting the internal auditors was conducted in 2014 by Al-Matari, E. M., (2014) who showed that the internal auditing committee is performing better whenever they get the demanded support. The management support cannot be underestimated because it is the key factor to improve the quality of internal audit. Additionally, to achieve the organizational goals, it is necessary to create a perception between the corporate governance and the internal auditing department. This study will discuss the importance of corporate governance support to the internal auditing committee and the factors that affect the internal audit quality and its positive impact Abrar A (2020). The study has made objectives to identify the challenges that face the internal auditors while implementing the internal audit in Omani shipping companies, to identify the factors that affect the internal audit of shipping companies in Oman and to determine the relationship between the factors affecting internal audit and the effectiveness of internal audit in Omani shipping companies and to creating a perception between corporate governance and internal audit in logistics industry.

### **Scope and Limitation of the research**

This research will focus on the effectiveness of corporate governance in internal audit performance in the logistics companies in Oman, specifically ASYAD Shipping Company. Recently, the logistic sector has played an influential role in Oman, which is due to the country's location. For instance, 7% of its economic growth and success went to the logistic sector in 2020. In order to make the research more accurate and useful, previous studies were concerned to support the main objective of the research. There are various reasons to why limitations of the study might occur. The first limitation is the limited number of respondents as per the expected time given by the researcher was the major issue faced in the research process. Secondly, respondents didn't provide sufficient information, which was anticipated. The third and last limitation is that pattern of the investigation was exclusive to ASYAD Logistic Companies only.

### **Review of related literature**

This research will specify the relationship between internal audit and corporate governance in Omani shipping companies. Examining and measuring the lack of management support toward quality, independence, effectiveness, and competence of internal audit performance. In addition, creating awareness between corporate governance and the internal audit department. Drogalas, Arampatzis, and Anagnostopoulou (2016) stated that internal audits aim to increase the quality of information to ensure transparency in financial reporting. They have analyzed that there is a lack between corporate governance and internal audit. From their research, they resulted that internal audit is an important function in an organization because it's a valuable tool for increasing financial information quality and ensuring the validity of financial reporting. Additionally, an effective and independent internal audit department will provide necessary financial information to both managers and shareholders to improve the level of confidence between each other.

#### ***H1: quality of internal audit is positively influenced by internal audit effectiveness.***

An increased level of productivity in audit planning and coordination, with an improved quality of internal audit, regards the conformance with established guidelines, may boost the efficacy of audit Abomaye-Nimenibo, P.P., et. al., (2021). Hence, Mihret and Yismaw analyzed the quality of internal audits to be one of the factors linked with the effectiveness of internal audits. Furthermore, the effectiveness of an internal audit is impacted by the quality of the internal audit, as well as the

administrative support, organizational structure, and policies. Stated by the findings of the Ethiopian public sector (Abrar, 2020).

***H2: Independency of internal audit is positively influenced on internal audit quality***

The autonomy of an auditor is the mentality expected not to possess a genuine interest in conducting the audit duties, which is incompatible with the values of integrity and fairness. As per Al-Matari, E. M., et al., (2014), the Accountant's Code of Ethics. Honesty and independence must be maintained by each auditor in their ethical obligations. Hence, an auditor should be independent of any divergent objectives or uneven influence. Based on the results of the research undertaken by Indah and Coetzee, P., & Lubbe, D. (2014), an auditor's independence does have a considerable impact on the quality of the auditing process. The auditor must obtain the necessary information to arrive at an audit judgment, which needs to be justified by the honest viewpoint of an auditor. The greater the independency, the greater level of the audit quality provided. On the other hand, in another study, it was found by Endaya, K.A. and Hanefah, M.M., (2013), that independence seems to have no measurable influence since its mainly shown as customer influence.

***H3: competence of internal audit is positively influenced on internal audit quality***

A certain level of competence is necessary for an auditor. Audit proficiency is the skills and expertise needed to perform the work activities of an auditor. As to Alqudah, H.M., Amran, N.A. and Hassan, H., (2019), to enhance the quality of audit findings, the competence of auditors must be strengthened, specifically by providing additional training and giving the auditors the option to join programs or professional education achievement. The competency does indeed have a huge impact on the auditor's outcomes. This is confirmed by Beck, C.T., (2005) and Christ, M.H., et. al., (2021) which claims that the auditor's competency has a major influence on the auditor's outcome quality, accordingly, the better auditor's competency, the stronger the quality of the final examination. Moreover, it was found Sunnari, N. and Rasyid, S., (2021) that both knowledge and experience have a major impact on the accuracy of audit findings.

## **Research Gap**

The latest findings have a few limitations that represent the gap in the literature that the authors aim to address within the conceptual framework. The study is contributing to implying the gap between knowledge and skill of internal audits which will fit the current changing environment and perform their responsibility to be ideal Abrar, (2020). There is a limited number of studies in Oman for internal audit and corporate governance relation. This research may consider as a reference to the internal audit committee to develop their performance in the Omani shipping companies Jarah, Al Jarah, & Al Zaqeba, (2022). The auditing social contexts has been mostly avoided from being understood by the management field, specifically when it comes in assessing the empirical and theoretical terms in present internal audit performance Elbardan, (2015). Internal audit viewpoint was rarely driven, whereas corporate governance was mostly focus on past research Pilcher, (2014).

## **Research Methodology**

Research methodology is the certain step or method used to discover, assemble, process, and estimate data on a subject. The investigation provided in detail the right techniques to be used to gather the data, which will enrich the research. Hence, pilot testing and SPSS software were introduced in this chapter in a way to develop the criteria presented and improve them. Besides, this part includes a description of the respondents. A mixed method of data is applied in the research to collect the primary data. Interviews are conducted with the managers and internal auditors of the companies under ASYAD Shipping Company. On the other hand, the quantitative technique which mainly deals with values and numbers helps to evaluate a set of objectives by employing previous research and data to be able to formulate recommendations.

According to the research design, the population of the study is the companies under ASYAD, and the sample is the employees from each company that are under ASYAD Shipping Companies. Stratified sampling was employed, there are 22 companies under ASYAD Shipping Companies,

and from each company under ASYAD, and only 200 employees are selected in the sample of the study. However, only 100 employees (internal auditors & managers) are considered in this research. The data was collected using interviews and questionnaire research methodology.

Data were collected from questionnaires and interviews and analyzed using SPSS software, it is used for data management, as it helps to analyze the data using different techniques and it works fast and smoothly. This software also provides other features like graphing the data which helps to present the results of the questionnaire in a way that makes it clear and easy to understand. Regression analysis tool refers to a set of analytical techniques for estimating relations between depended and independent variables. In the study, the analytical tool was used through SPSS software to evaluate the effectiveness of the connection among variables and to determine the potential relationship. Correlation technique was used to analyze the data. It assists in displaying the relationship' direction between different variables whether a positive or negative relationship.

### Data Analysis and Discussion

This chapter consists of presenting, analyzing, and interrupting of information collected from a questionnaire form and an online source. A total of 70 questionnaires were sent out to collect the primary data. From the total number of respondents, 50 filled surveys, that concluded in an evaluation of internal audit as an effective tool in the logistic sector of Omani shipping companies. The proportion of returned surveys divided by the overall sample creates the outcome of respondent response. Utilizing this equation, the feedback rate has been determined to be 71% of participants who submitted the survey correctly. As a result, the response percentage sum up the suggestions that the prevalence is the perfect representation of the sample group. 70 surveys were spread to managers, internal auditors, directors, and chief Omanis who are working in shipping companies under ASYAD. Thus, 50 questionnaires were gathered, obtaining an 71.4% response rate. This signifies a high rate of response.

### Correlation analysis

The second portion of the questionnaire was split into 3 segments. Each segment was related to one of the four components (competence of internal auditors, quality of audit work, effectiveness of internal auditors, and independence of internal auditors). Questions pointing to activities associated from each component related to relevant component. Each section was assessed with a score between 1 to 5, where 1 representing “strongly disagree” and 5 representing “strongly agree”. Based on internal auditors' perception and corporate governance, the study indicates data on the degree of internal audit effectiveness, quality of audit work, independence of internal auditors, and competence of internal auditors at ASYAD.

### Quality & Competence

		Competence (independent)	Quality (dependent)
Competence (independent)	Pearson Correlation	1	.571**
	Sig. (2-tailed)		<.001
	N	50	50
Quality dependent	Pearson Correlation	.571**	1
	Sig. (2-tailed)	<.001	
	N	50	50

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

The above table determines the relationship between the quality and competence of internal audit in Omani shipping companies under ASYAD. The Pearson correlation between them is (0.571) which means it's a moderately positive relationship. Thus, the significance of them is strong (0.001) because they are less than (0.05). Competence affects the quality of internal auditors. Consequently,

if an auditor’s competence rises, the quality of the auditor will keep increasing. Thus,70% were bachelor’s degree participants which specifies that they are capable with skills and abilities to evaluate better quality work in the field. Consequently, hypothesis (3) illustrates a positive correlation, which is null. The outcomes are like the research made by Karagiorgos, T., et. al., (2010) and Kanduza, A.O.D.B.S., (2022).

**Quality & Effectiveness**

		Quality (dependent)	Effectiveness (independent)
Quality (dependent)	Pearson Correlation	1	-.027
	Sig. (2-tailed)		.852
	N	50	50
Effectiveness (independent)	Pearson Correlation	-.027	1
	Sig. (2-tailed)	.852	
	N	50	50

**Quality & Effectiveness Correlation**

As shown above in table the Pearson Correlation between quality and effectiveness is -.027 which indicates a weak negative correlation. It was stated in the previous pat studies that quality and effectiveness is related and they depend on each other. However, after the results of this study, it shows that there is a weak negative correlation between quality and effectiveness. Since hypothesis 1 shows a negative correlation, it is alternative. The findings are not similar to the research made by Abrar, (2020) as well as studies conducted by Maria, R.A.D.U., (2012)

**Quality & Independence**

		Quality (dependent)	Independence (independent)
Quality (dependent)	Pearson Correlation	1	.293*
	Sig. (2-tailed)		.039
	N	50	50
Independence (independent)	Pearson Correlation	.293*	1
	Sig. (2-tailed)	.039	
	N	50	50

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

As shown in the above table the correlation between quality and independence is (0.293), which is weakly positive. Hence, the significant of this correlation is (0.05) which indicates a significant relationship. Independence imitates the quality of internal auditors and as long there is 38% of 0-5 years experienced participants this is indicates that the fresh graduators are lacking the independency because of the lack of experience Nkwasiw, N. (2022). Since the relation is positive even if it indicates weak relationship, the result still show that this null hypothesis is approved and

accepted. According to hypothesis 2 the results approve the correlation is positive, and yet it agreed with Zaidan, A.M. and Neamah, I.S., (2022)

**Quality & Experience**

		Quality (dependent)	Experience of respondents
Quality (dependent)	Pearson Correlation	1	.130
	Sig. (2-tailed)		.368
	N	50	50
Experience of respondents	Pearson Correlation	.130	1
	Sig. (2-tailed)	.368	
	N	50	50

According to the above table that the correlation between quality and experience is (0.130) which indicates weakly positive relationship due to the high percentage of less experienced respondents which is 38% among all respondents. As a result, in this study, career experience may have no massive impact on internal audit quality.

**Correlation of Age, Profession, Experience, Qualifications, and Quality**

		Age of respondent	Profession of respondents	Experience of respondents	Academic Qualifications	Quality dependent
Age of respondent	Pearson Correlation	1	-.006	.832**	.354*	.121
	Sig. (2-tailed)		.970	<.001	.012	.403
	N	50	50	50	50	50
Profession of respondents	Pearson Correlation	-.006	1	.001	-.070	-.188
	Sig. (2-tailed)	.970		.994	.629	.192
	N	50	50	50	50	50
Experience of respondents	Pearson Correlation	.832**	.001	1	.396**	.130
	Sig. (2-tailed)	<.001	.994		.004	.368
	N	50	50	50	50	50
Academic Qualifications	Pearson Correlation	.354*	-.070	.396**	1	.234
	Sig. (2-tailed)	.012	.629	.004		.101
	N	50	50	50	50	50
Quality dependent	Pearson Correlation	.121	-.188	.130	.234	1
	Sig. (2-tailed)	.403	.192	.368	.101	
	N	50	50	50	50	50

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

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

**Correlation of age, profession, experience, qualifications, and quality**

Based on the above table it shows that the correlation between the quality of internal audit and age of respondent is (0.121) weakly positive. Also, the relationship between profession of respondents and the quality is (-0.188) which indicates a weakly negative correlation. Thus, the correlation between experience of applicants and quality is (0.130) which shows a weak positive relation. Moreover, the correlation between academic qualification of applicants and quality of internal auditors is (0.101) which illustrates uncertainly positive relation. Age, experience, and academic qualification have a positive effect on the quality of internal auditors and corporate governance which is the main dependent factor Wekke, I.S. (2017). Hence, quality will be positively effective to these factors as illustrated above in the table, means whenever the age, experience, profession, and academic qualification is more, the quality of the internal audit will be more as per the results of the respondents. However, more experienced respondents mean more skilled – once, which agreed with the final results Ul-Hameed et. al., (2019).

**Findings, discussion, conclusion and Recommendations****Summary of findings**

In the light of the data analysis, explanation, and flow of knowledge in the preceding parts. Thus, the research implemented questionnaires for managements and internal audit based on the practices and performance of internal audit to determine the effectiveness of internal audit in Omani shipping companies specifically under ASYAD. The data from managements and audit committee' questionnaires were aggregated and analyzed with SPSS application through correlation analysis. The data collected from respondents is displayed using correlation research, analysis method run by software program SPSS. Even just a tiny number of participants have spectacular professional experience, and a significant percentage from those who have participated have a bachelor and master's degree in the accounting and management fields. The findings of the correlation analysis revealed that Omani shipping enterprise almost have great internal audit quality and competence relation. It further suggests that internal audit of the corporation satisfies its function and brings management valuable recommendations and findings. In the light of the report reported negative relationship, there is however a lower level of effective correlation with the quality of internal auditors. Besides that, the organization internal audit effectiveness, competent internal auditors, the independence of internal auditor with unlimited availability of information, and the accessibility of accepted internal auditors' agreements all add value to robust performance.

Most who are working in the logistic companies are with between 0-5 and 16 years and above experience, confirming that they possess adequate knowledge about how the company operates across the board. However, if the employees' experience is increasing, this will assess the quality of internal auditors in the field. As a consequence, the quality will also have an effect on the independence of internal auditors. Also, an independent auditor may suggest the enterprise with unbiased thoughts. Finally, the internal auditor's objective is to assess the corporate governance with required proficiencies to efficiently evaluate the quality of internal auditors in the company. Also, to suggest the modifications that are needed to enhance them better. The overall results demonstrates that internal auditors perform well and efficiently support the business in accomplishing its objective.

**Conclusion**

This research analyzed the assessment of Internal Audit Effectiveness in Corporate Governance in Omani Shipping Companies (ASYAD). Specially the research studied the relation of effectiveness, independence, competence in the quality of internal audit in the logistic sector in Oman, along with the factors that can affect the quality of internal audit such as management support. Moreover, the research aims to identify the challenges that face the internal auditors while implementing the internal audit in logistic industry in Oman and to identify the factors affecting it. As per the research findings, it can be concluding that quality and competence have a moderately positive correlation

which indicates that competence is affecting the quality of internal audit positively as they increase together. Most of the respondents have a bachelor level degree and which represent 70% of the overall respondents which also means that they are skilled and have the ability to conduct better quality and reliable work in this industry. Furthermore, a relation between quality and experience was evaluated and found that there is a weakly positive correlation which means that the career experience may not have a significant affect as per the respondents. However, the research respondents believe there is a weakly negative correlation between quality and effectiveness. That could be because of the targeted participants of the research.

### Recommendations

Based on the data analysis, the following are some proposals to internal audit departments, senior executives, and research scholars. According to the findings, that quality of internal audit and effectiveness are having a negative relationship. Thus, the effectiveness of internal audit could be improved by performing efficient evaluations of key audit, as well as compliance problems by collecting the required audit evidence to formulate a review of financial statements and finding the main reasons of outcomes using the evaluation of audit quality and audit assessments. Since audit quality and independence correlation appeared to be weakly positive. The only way of improving this aspect is by assuring that internal auditors have no interpersonal or professional relationships with executives which might threaten the independence of audit committee in form or practice. Considering the quality of internal audit was already highlighted as the dependable variable of the effectiveness of internal audit operation effectiveness, Omani shipping organizations under ASYAD should assist the internal auditors by offering educational sessions and training. Furthermore, extensive research might well be carried out to study the perspectives of other participants, like external auditors on the performance of internal audit.

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