

Impact of Organizational Determinants on Administrative Audits-An Analytical Study

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Abstract

The main objective of the current research is determined by studying the expected relationship between organizational determinants and Administrative Audits, and the importance of the research stems from focusing on the dimensions of organizational determinants represented by (organizational structure, communications, information technology, work procedures, leadership) and its impact on Administrative Audits represented by (administrative reports, personal notes, budgets, complaints and grievances, the effectiveness of the control system), The research problem is summed up in the administrative complexity of the organizations in general and not to keep pace with change, especially in the administrative and organizational areas in the business environment, The study was applied in the General Directorate of Education in Baghdad - Rusafa (I), and the sample was chosen by the intentional method represented by (Human Resources Department, Control and Internal Audit Division, department heads) It amounted to 114 people out of 160 people, as has been relying on the questionnaire as a tool head of gathering information for research and then analyzed through a statistical program (SPSS V.25), It was then test the relationship between the variables of the study and statistical analysis and by testing a number of hypotheses have suggested the test results to a correlation relationship and the effect of the organizational determinants dimensions of (organizational structure, communications, information technology, business processes, leadership) with management control in the Organization researched. The study produced several recommendations for the most prominent of the need to involve staff in the organization surveyed in the process of determining the organizational determinants on the staff considered as part of the organization and management affecting the affected organizational determinants. Also, their participation in this process contributes to raising awareness of the concepts of organizational determinants, as well as working to develop and strengthen the work procedures as the most influential dimension of the dimensions of the organizational determinants that affect the Administrative Audits through the follow-up to the Organization's presence and the presence of staff and the availability of resources and equipment necessary to accomplish as well as work about the need to be flexible working procedures.

Keywords

Organizational determinants, Administrative Audits, organizational structure, communications, information technology, work procedures, leadership

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Introduction

In recent years, the world has witnessed wide, rapid, and comprehensive developments, changes, and transformations that have affected all fields in general and administrative and organizational fields in particular. And the subject of organizational determinants one is of the most prominent topics taken in the field of studies as broad administrative and research, It is one of the factors affecting the Administrative Audits of the organization. As Administrative Audits, as is the control process through which the verification of the progress of work following the instructions and regulations, laws and policies in force and determinants. Proceeding from the importance of the issue of organizational determinants and Administrative Audits, and the possible effects that accompany them on administrative work in organizations, And integrated with previous efforts and cognitive abilities in the enrichment of the intellectual side and knowledge of these topics came to this research modest objectives sought by which to indicate the extent of the impact of organizational determinants (Directorate of Education Baghdad) under the conducting of Administrative Audits, As well as ways to show interest and organizational Determinants role in enhancing the effectiveness of the organization, and to achieve those objectives and to cover the specific dilemma which lies in knowing what hinders the work of Administrative Audits and that a reflection on the effectiveness of the administrative organization. A hypothesis scheme was designed for the research and included the variables related to the topic, and through it, several hypotheses were formulated to verify the validity of this relationship between the research variables.

Theoretical framework

Organizational determinants

Organizational determinants are one of the important topics that have spread widely in several management studies, especially in the field of organization theory and organizational behavior, and organizational determinants are defined as those factors that must be addressed and developed increasingly and continuously to improve organizational performance (Gavrea, Ilies, & Stegorean, 2011). And the organizational determinants on which the success of the organization depends, are the areas through which strategies are effectively implemented to achieve institutional goals. And also (Raynata, Sukarta, Tambalean, Kartono, & Sundjaja, 2020) defines organizational determinants as those areas in which the organization must improve its resources and capabilities to achieve short and long-term goals.

The dimensions of the organizational determinants are classified as follows:

Organizational Structure: It is defined as the framework that shows the relationship between functions, systems, the operation process, and the people and groups that make efforts to achieve the goals of the organization. It is a set of methods that divide the task into specific duties and coordination and affects all organizational processes, It refers to internal models that clarify the relationship between the organization, authority, relationships, reporting, formal communication channels, responsibility, and delegation of decision-making (Ahmady, Mehrpour, & Nikooravesh, 2016).

Communications: known as the process of the exchange of views, ideas, and information through verbal and nonverbal means to influence the behavior of others and achieve the desired goals (Abu Naser, Al Shobaki, & Ammar, 2017).

Information Technology: is defined as a set of interrelated technological components that work on the storage, retrieval, and distribution of data and information to support decision-making and oversight in the Organization (Laudon & Laudon, 2014).

Work procedures: the practical application of the policies as the lists that determine the behavior and the steps that must be carried out by the established policies (O'Neill, 2014).

Leadership: defined as the process of inspiring and directing individuals to do their best to achieve the desired results (Ivancevich, Gibson, & Konopaske, 2011).

Administrative Audits

Administrative Audits is a sensitive and essential process in any organization and it intervenes in all areas related to its activities. Administrative Audits are no longer limited to auditing financial units only but have expanded to include the performance of human resources and to ensure the

extent to which the programs set are in line with the set objectives. It is defined as a process aimed at comparing and correcting work performance as planned (Robbins & Judge, 2014). Known also as a means through which the collection and use of information to assist and coordinate planning and control decisions in all parts of the organization and guide the conduct of directors and other employees (Hongren, Datar, & Rajan, 2012). And the dimensions are classified as Administrative Audits as follows:

Administrative reports: It is a written presentation of data, and it may relate to the presentation and recording of existing conditions or activity, or it may go beyond that to analyzing these conditions, concluding. And administrative reports are reports that are developed to assess the adequacy of workers in the administration or to show how the administrative work is going (Galanti & Turri, 2021).

Personal observations: Oversight by personal observation is one of the methods of direct control, and it means that the observer himself inspects the performance and records his observations Given the objective control standards. Based on that personal report, the auditor can determine if there is a deviation and what is the impact of this deviation on performance, and therefore he takes quick and direct action, which contributes to correcting the deviation on time. This method has advantages, the most important of which are the speed in discovering deviations, the speed of correcting them, and the ease of discovering the causes of deviation while taking the appropriate decision at the right time. A disadvantage is not suitable for all businesses and is considered a nuisance to those in charge of implementation (Lois, Drogalas, Karagiorgos, & Tsikalakis, 2020).

Budgets: The adoption of the method of budgeting is a controlling tool and planning in the Administrative Organizations, particularly when following scientific methodology in terms of accuracy estimation and forecasting, It would prepare the budget spending control and rationalization of allocations according to objective and logical (Kooli, 2019).

Complaints and grievances: Despite the criticism that may befall this method, it may be the only way to know and reach the truth of what is going on in the organization. This method is achieved by providing an opportunity for all, whether "the organization's employees or the public who deal with it", to raise their complaint or grievance to the higher authority and the administrative leaders, about the administrative work in the organization. The success of this method depends on the skills and ability of the administrative leader to ensure the "seriousness of these complaints and the validity of what is contained in them". And distinguish communications, false or malicious so as not to "waste their efforts and their time with no pointless" (Kamyabi & Salahinejad, 2020).

Effectiveness of the control system: To obtain effective Administrative Audits, a good Administrative Audits system must be maintained. Good Administrative Audits means that management can be reasonably confident that there had been significant deviations in performance, There can be a high probability of poor performance and the possibility of failure, either in general or in a specific performance area, Although there is a sound strategy in the organization and the presence of Administrative Audits system is good because of the unusual circumstances. Effective Administrative Audits system also requires that all individuals who rely on them always act in the organization's planned way (Merchant & Van der Stede, 2017).

The proposed research model

Based on the purpose of research and its importance and to address his problem has been proposed as a model for the nature of the relationship between research variables as in Figure.

Data and methods

Society and research sample: The General Directorate of Education, Baghdad, Al-Rusafa represents the community. The researchers chose an intentional sample consisting of (staff of the control and Internal Audit Division, staff of the Human Resources Department, heads of departments in the organization), as the size of the community reached (160) people, and the research sample was determined by (114) people according to D. Morgan's equation.

Methods of data collection: was relying on the questionnaire as a tool essential in the collection of data and then analyzed.

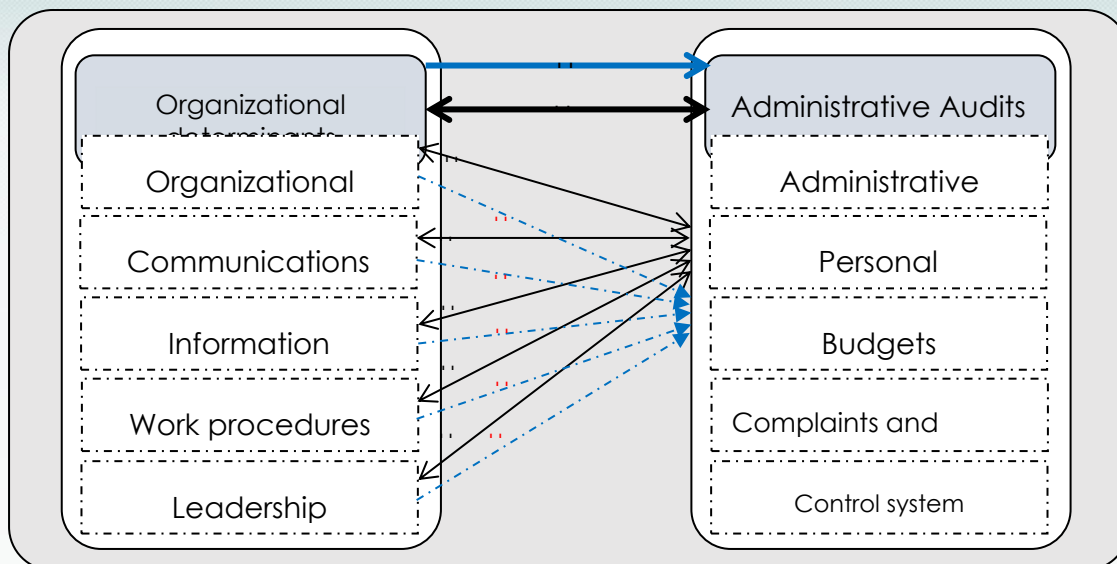


Figure (1): The proposed research model

Depending on the proposed research model, the research hypotheses were formulated as in Table (1).

Table (1)
Research Hypotheses

Main hypothesis	sub-hypothesis	The Details
		There is a significant correlation relationship between the dimensions of organizational determinants and administrative audits in the researched organization.
H ₁	H ₁₋₁	There is a significant correlation between the organizational structure and administrative audits.
	H ₁₋₂	There is a significant correlation between communication and administrative audits.
	H ₁₋₃	There is a significant correlation between information technology and administrative audits.
	H ₁₋₄	There is a significant correlation between work procedures and administrative audits.
	H ₁₋₅	There is a significant correlation between leadership and administrative audits.
		There is a significant effect between the dimensions of organizational determinants and administrative audits in the researched organization.
H ₂	H ₂₋₁	There is a significant effect between the organizational structure and administrative audits.
	H ₂₋₂	There is a significant effect between communication and administrative audits.
	H ₂₋₃	There is a significant effect between information technology and administrative audits.
	H ₂₋₄	There is a significant effect between work procedures and administrative audits.
	H ₂₋₅	There is a significant effect between leadership and administrative audits.

Results and discussions

Descriptive Statistics

Table (2) shows the results of descriptive statistics for the research variables.

Table (2)
Descriptive Statistics

Variable Simple	Variables	Mean	Standard devotions	Coefficient of Variation	Relative Importance	The Result
X	Organizational Determinants	4	1	30	70	Agree
Y	Administrative Audits	3	1	30	68	Agree

Through the observation [table \(2\)](#) the arithmetic mean of the total paragraphs of the independent variable and organizational determinants of (4) indicates the agreement of the research sample on the importance of organizational determinants with a standard deviation of 1 and indicates the homogeneity of the sample responses and good relative importance of 70%, and the value of the total arithmetic means (3) for the paragraphs of the approved variable was the Administrative Audits, which indicates the neutrality of the sample answers, with a standard deviation of 1 that shows the homogeneity of the sample responses, with medium relative importance of 68%.

Hypothesis testing

Before starting to test the hypotheses, it must be ensured that the data follow a normal distribution, and the Kolmkrov-Smirnov test was used. [Figure \(2\)](#) shows the responses of the independent variable (Organizational determinants) following the normal distribution, and [Figure \(2\)](#) shows the response of the dependent variable (administrative audits) following the normal distribution because the P-Value > 0.05.

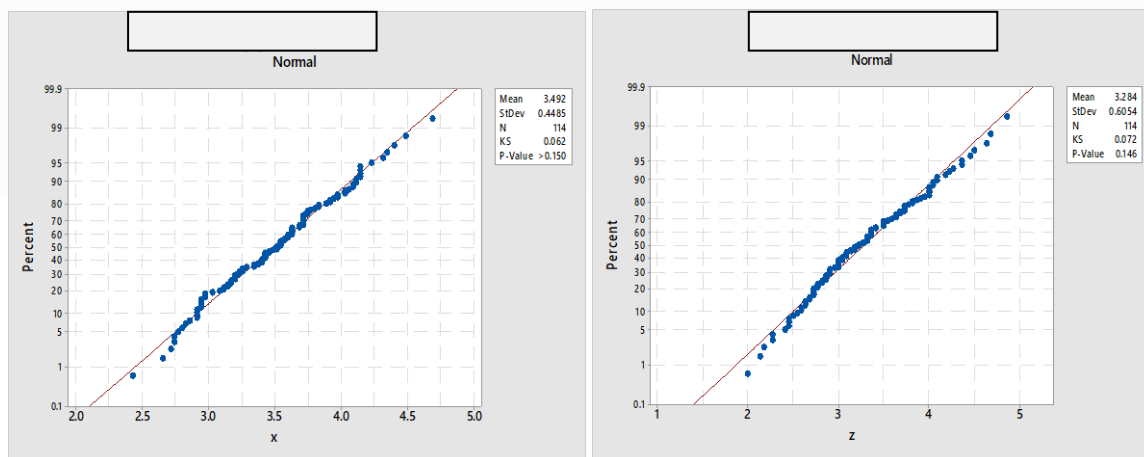


Figure (2): The normal probability distribution of the series responses variables

To test the research hypotheses, [Table \(3\)](#) shows the results of the correlation and the effect of the research variables.

From the results contained in [Table \(3\)](#), it is clear that the level of significance for all dimensions of organizational determinants is less than the level of significance (0.05), and this means that there is a correlation and effect relationship between the dimensions of organizational determinants and Administrative Audits, as shown in [Table \(3\)](#), and this indicates the acceptance of the

hypothesis.

Table (3)

Correlation and effect results for search variables

Variable	Administrative Audits						
Organizational determinants	R	R ²	F	T	Sig.	β	decision
Organizational dimensions							
Organizational Structure	.983	0.966	3196.821	56.540	0.000	0.919	dependable
Communications	.978	0.957	2506.369	50.064	0.000	1.002	dependable
Information Technology	.982	0.964	3054.019	55.263	0.000	0.995	dependable
Work procedures	.987	0.975	4350.454	65.958	0.000	0.913	dependable
Leadership	.981	0.961	2813.080	53.038	0.000	0.876	dependable

Conclusion

The study produced several conclusions, the most prominent of which was the necessity of involving the employees of the organization in question in the process of determining organizational determinants, considering that employees are part of the organization's management that is influential and affected by organizational determinants. We also engage them in this process contributes to raising awareness of the concepts of organizational determinants, As well as working on developing and enhancing work procedures, as it is the most influential dimension among the organizational determinants that affect administrative audits through the organization's follow-up to the presence and attendance of employees and the availability of resources and equipment necessary to complete the work, as well as the need for work procedures to be flexible.

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