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*Article*

# Role of Internal Control on Organizational Performance in Local Commercial Banks in Burao –Somaliland

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**Abstract:** Commercial banks are financial institutions that accept public deposits and provide loans for consumption and investment to generate profit. The term "bank" originates from the Italian word "banco," meaning "desk" or "bench," which was used by Florentine bankers during the Renaissance for conducting transactions. Banking activities, however, date back to ancient times. The primary objective of this study is to examine the impact of internal control components on the organizational performance of local commercial banks in Burao, Somaliland. A descriptive research design was employed, utilizing primary data collected from these banks to assess the role of internal controls on organizational performance. The findings indicate a strong influence of internal control systems on organizational performance, revealing a significantly positive relationship between the two. Effective internal control systems contribute to the administration, completeness, and accuracy of records, and provide a safeguard against fraud and collusion, particularly among those in positions of authority or trust. For optimal performance, internal control systems must be robust and well-implemented. It is recommended that local commercial banks conduct regular internal audits of their accounting systems to mitigate risk and enhance internal control measures. Strengthening internal control systems tailored to the organization's operations and ensuring strict authorization protocols for access to bank assets are essential for improving organizational performance.

**Keywords:** role; effects; internal control; organizational; performance; local; commercial banks; management; reference

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## 1.0. Introduction

Assessing organizational performance is a vital aspect of strategic management by (Subramaniam, 2008) moreover, organizational performance means the effectiveness of an organization in the achievement of their desired goals (Henri, 2004) accordingly, and Richard, Organizational performance involves the review of a firm against its goals and objectives. In other words, as compared with expected outputs, organizational success requires actual outcomes, The analysis focus on three mains out comes such as; total shareholder return, sales and return on assets, and finally on a market share. As well as that, the organizational performance including strategic planners, operations, finance, legal and organizational development.

The purpose of this study is to assess role of internal control on organizational performance of Local Banks at Burao district especially; Dahabshiil bank, Dara-Salaam bank, Premier bank, and Amal bank. Organizational performance includes; economic or financial performance and non-financial or operational performance.

Theoretically; this study has utilized the fraud triangle theory, which originated from sociological literature and was adopted as an empirically valid explanation of fraud describing three necessary conditions for crimes to occur: pressure; a non-shareable problem, opportunity; lack of internal controls, and rationalization; the ability to justify one's actions. its founder, Donald Cressey in (1953), who modified it many times, most recently in the early 1970s. Cressey's theory focused on the individual and identified improving organizational internal control measures as the deterrent for preventing fraud. (Poff, 2018)). the study relates to several scientific theories, including fundamental

accounting theories such as the cost principal theory, among others. These theories provide a framework for understanding the principles and practices that underpin effective internal control systems in commercial banks. By examining these theories in the context of internal control, the study highlights how adherence to established accounting principles can enhance organizational performance and ensure the accuracy, reliability, and integrity of financial records. (Danielle, 2018), Maslow's hierarchy of needs theory (Kendra, 2022), and the job characteristics model theory (Dr. Annette, 2020).

### *1.1. Problem Statement*

Internal controls are typically established by an organization to provide reasonable assurance regarding the achievement of its objectives, including the reliability of financial reporting, the effectiveness and efficiency of operations, and compliance with applicable laws and regulations. These controls serve as mechanisms to ensure that the organization operates in a manner that is consistent with its goals, mitigates risks, and adheres to legal and regulatory requirements (Esther, 2021). In this regard, internal controls, operates a healthy accountability system and promote transparency and integrity. A sound internal control system helps an organization prevent fraud and errors, minimize wastage, and positively influence organizational performance. By implementing robust internal controls, organizations can enhance the accuracy and reliability of their financial reporting, improve operational efficiency, and ensure compliance with relevant laws and regulations, ultimately contributing to overall organizational success.

Despite the implementation of internal controls, local banks are often criticized for their failures, with many collapsing within the first few years of operation. This may be due to the poor perception of audits within the organization, which limits performance improvement, creates tension, and results in negative returns. Weak or ineffective internal control systems cause significant losses in many local banks and have contributed to the failure of others globally. These losses could be prevented or detected through effective internal control mechanisms before they occur. Consequently, many local banks in Burao underperform if their internal control systems are not strengthened. Thus, it is essential to study the impact of internal control systems on the organizational performance of local commercial banks in Somaliland.

## **2.0. Literature Review**

### *2.1. Theoretical Perspectives*

"Martin (1994), describes the internal control as including internal checks and internal auditing, it projects the whole system of controls to be applicable to sales, purchases, finance, cost, production, and others. These controls provide safety and security to assets and continuous checks on the day-to-day transactions" (Ayneshet, 2020). "According to Jacksonville 2000, the internal control process, which historically has been a mechanism for reducing instances of fraud, misappropriation and errors has become more extensive, addressing all the various risks faced by organizations" (Ayneshet, 2020). "It is now recognized that a sound internal control process is critical to the organization's ability to meet its established goals. Internal control consists of five interrelated elements: and these elements are explained with it and of suitable principle to be followed by concerned people in an organization and these elements are; Management oversight and the control culture, Risk recognition and assessment, Control activities and segregation of duties, Information, and communication; and Monitoring activities and correcting deficiencies" (Ayneshet, 2020). "Sawyers (2002) guide for internal Auditor pointed out the various internal controls and they are; Documentation, Verification, supervision, safeguard assets, personal controls, and reporting" (Ayneshet, 2020). "Accordingly, the effective functioning of components of internal control provides a reasonable assurance regarding achievement of one or more of the stated categories of objectives to ensure high level of the organizational performance.

One of the five interrelated components of internal control system is a control environment factor. It refers to the integrity, ethical value and competence of the entity's people (COSO, 1994).

Internal control should be viewed in a broader context for example it should as well be reorganized as a function of people's ethical values as it is of standards and compliancy mechanisms" (Ayneshet, 2020). Internal controls ensure that a firm complies with accounting laws and regulations. This helps a company identify and correct accounting problems before an internal audit begins. Additionally, internal controls ensure that the accounting or financial information presented by a company manager is reliable, accurate, and free from fraud (Jason, 2022).

Mostly the internal control component of control activities is used in sales process, so common internal controls over the sales include; Establishment of sales responsibility, segregation of duties, documentation procedure, physical controls, independent internal verification, and human resource controls (Angie, 2019). Ting, Xiaotao, Chi and Yakun said 'we find robust and consistent evidence that customer satisfaction is negatively associated with internal control weaknesses and overall, our findings provide the direct evidence that in-effective internal control compromises customer satisfaction (Ting, Xiaotao, Chi and Yakun, 2021).

Control activities, monitoring and risk assessment are positively and significantly impact on job satisfaction of employees in the company and control environment is identified as the insignificant factor by the study (Aruna, 2019). Our research results show that detective controls with more timely feedback improve employees' performance without affecting their intrinsic motivation. In contrast, the restriction of autonomy associated with preventive controls, has no additional effect on employees' performance but significantly reduces employees' motivation (Margaret, Scott A., Sott L., and David, 2009).

Marketing planning and marketing strategies are integral to company planning and strategy. Marketing control, which is also part of internal and financial control, assesses the degree of alignment between planned and achieved marketing objectives and holds accountability for undue costs and unused reserves. Similarly, marketing audits, as part of internal audit activities, provide a continuous, independent, and objective assessment of an organization's marketing activities and decisions (Plamen, 2019). Our research results indicate a significant positive correlation between internal control and financial performance. Additionally, corporate social responsibility (CSR) positively influences financial performance, and social responsibility plays a strong intermediary role between internal control and financial performance (Wang and Guan, 2017).

When internal control is effective, it can prevent adverse events that damage social responsibility practices, thereby improving corporate social responsibility performance. In other words, effective internal control encourages business enterprises to fulfill their social responsibilities (Xio, Zheng, Liu and Mohammed, 2018). However, as mentioned in the conceptual framework and these theoretical perspectives, Internal control components can take a role on each variables include; accounting and marketing. "The study relates to a number of the scientific theories, include; basic accounting theories which include the cost principle theory and others (Danielle, 2018), Maslow's hierarchy of needs theory" (Kendra, 2022), and "the job characteristics model theory" (Dr. Annette, 2020).

## 2.2. Organizational Performance

Organizational performance is defined as the outcomes that indicate the organization's efficiencies or inefficiencies in terms of corporate image, competencies, and financial results. Focusing on organizational performance is essential as it involves processes aimed at increasing the organization's effectiveness. Performance is essentially the transformation of inputs into outputs to achieve specific outcomes. Performance relates to the relationship between minimal and effective costs (economy), effective costs and realized outputs (efficiency), and outputs and achieved outcomes (effectiveness).

In this study, we examined the role of internal control components on organizational performance, categorizing organizational performance into two areas: financial performance and non-financial or operational performance.

Financial performance is a subjective measure of how effectively a firm uses its assets to generate revenue from its primary business operations. It also serves as a general indicator of the firm's overall financial health over a specified period. For the purposes of this study, financial performance was



referred to the steps and measures taken by business organizations in the economic domain to achieve their goals, including accounting procedures and sales processes.

Operational performance refers to the synergy between various company units and their ability to collectively produce greater output. It is the extent to which all business departments collaborate to accomplish specific business goals. In this study, operational performance will be understood as the steps and measures taken by business organizations that are not directly related to finance but are crucial for achieving their goals, such as customer and employee satisfaction, marketing, and social responsibility.

### *2.3. Review of Case Studies*

Ayneshet Agegneu (2020) examined 'the effect of internal control on organizational performance in reference to Moha Soft Drinks Company in Ethiopia', using descriptive design in soliciting information, and questionnaires in data collection. The results of his study showed that internal control has an effect on organizational performance specially on accounting procedures. The study recommended that management should develop more effective strategies ensuring that internal control is effective and efficient, also it recommended that the company should work to correct its internal control system by periodic reconciliation (Ayneshet, 2020).

Esther Simon (2021) examined 'the effect of internal control on organizational performance in the Telecommunication Industry in south and south-east Nigeria', using a descriptive survey research design, and questionnaire in addition with interview in data collection. The study concluded that an organization's internal control environment and risk assessment positively influence organizational performance. It recommended that management should implement additional control activities to sustain and enhance the effectiveness of internal controls, thereby improving overall performance (Esther, 2021).

Hassan Mire (2016) investigated 'effects of internal control system on the organizational performance of remittance companies in Mogadishu, Somalia', using a descriptive research design, and questionnaires in data collection. The study recommended that remittance companies in Mogadishu should enhance their control environment, risk assessment, and control activities. This recommendation is based on findings that these variables positively impact the organizational performance of remittance companies in Mogadishu (Mohamed, 2016).

Another study conducted (Oladele, 2010) Sought to find out 'the impact of the internal control system in the banking sector'. The study classified controls into three main types: preventive controls, detective controls, and corrective controls.

Data were gathered from both primary and secondary sources, including interviews, structured questionnaires, journal publications, textbooks, newspapers, and online resources. The findings indicate that the primary cause of bank fraud in Nigeria is the absence of an effective internal control system. Consequently, it is concluded that bank management should develop and implement a robust internal control system capable of resisting fraudulent activities. This will help ensure operational continuity, and maintain the bank's liquidity, solvency, and overall viability.

Qasim Ahmed (2021) examined 'the effect of internal control on employee performance of SMS enterprises in Jordan' using survey questionnaire to gather data. The results from the analyses in that research provided that internal control system has a major effects and roles on employee performance (Qasim, 2021).

Ting Chen and his friends (2021) investigated 'customer satisfaction and internal control on Amazon.com', using a large sample of product rating data from Amazon.com. they found that customer satisfaction is negatively associated with internal control weaknesses. In other words, their findings provide the direct evidence that in-effective internal control compromises customer satisfaction (Ting, Xiaotao, Chi and Yakun, 2021).

### *2.4. Conceptual Framework*

The framework indicates the relationship between the internal control components and the performance of local commercial banks in Burao district. The frame (Figure 1) is predicting direct effects from IV to DV thus neither moderating nor mediating variable was considered.

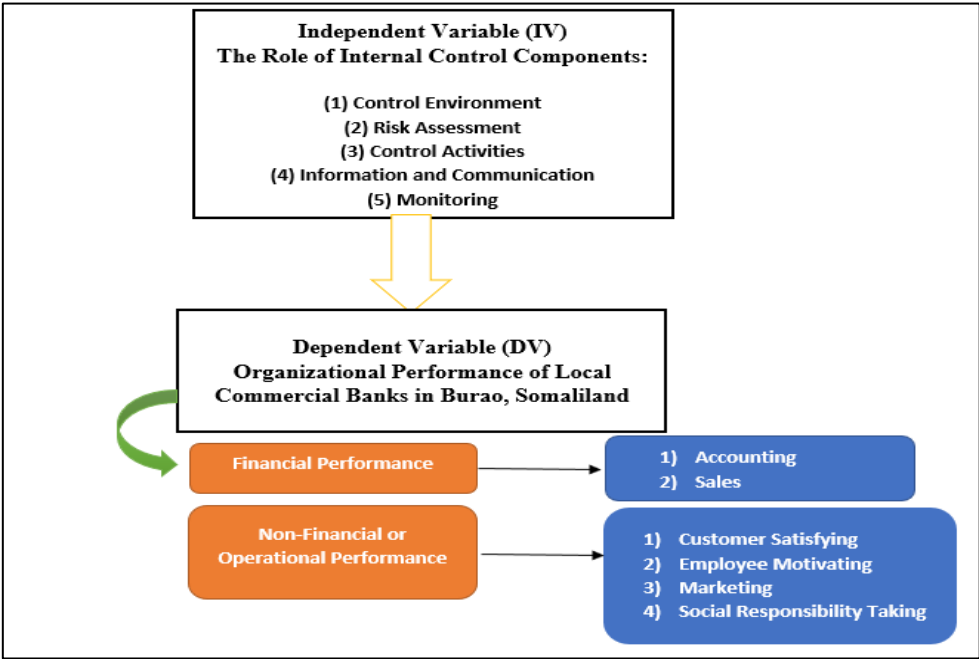


Figure 1. Coceptual Framework (Source: Researcher).

3.0. Methodologies

3.1. Summary

A descriptive research design was used, with quantitative methods to collect numerical data from local banks in Burao, Somaliland. The target population included 167 staff members, and a sample size of 50 respondents was determined using a systematic random sampling technique. Data were gathered through structured questionnaires and analyzed using SPSS software. Validity and reliability were ensured through expert judgment and Cronbach’s Alpha, respectively. Ethical considerations were observed by obtaining informed consent, ensuring anonymity, and avoiding disruption during data collection.

4.0. Data Presentation, Analysis, and Interpretation

4.1. Descriptive Analysis

Table 1. Gender.

		Frequency	Percent
Valid	Male	30	60.0
	Female	20	40.0
	Total	50	100.0

Source; Primary (2022).

The above table shows that 30 (60%) of the respondents were male, and 20(40%) of them were female. this illustrates that most of the respondents were male respondents, meaning that the number of males working in commercial banks were more than the number of females working in commercial banks.so in this table and chart we could see how that is possible.

Table 2. What is your age?

		Frequency	Percent
Valid	30-39	21	42.0
	40-59	23	46.0
	60 and above	6	12.0
	Total	50	100.0

Source; Primary (2022).

As the above table shows age of 21(42%) of the respondents were “between”, 30-39, 23 (46%) of the respondents were “between” 40-59, 6(12%) of the respondents were between 60-and above. This illustrates that most of the respondents were ranged from 40-59. In that age is when person he or she has the skills, experiences, and means necessary for an enjoyable life and work.

Table 3. What is your qualification?

		Frequency	Percent
Valid	Diploma	7	14.0
	Bachelors	35	70.0
	Masters	8	16.0
	Total	50	100.0

Source; Primary (2022).

As the above table shows, 7(14%) of the respondents were Diploma level, 35 (70%) of the respondents were Bachelors, 8(16%) of the respondents was Masters, this illustrates that most of the respondents were University level or bachelors. That means when we compare the number of respondents were not in high school or less but they were university level and graduated.

4.2. Variable Tests

4.2.1. Reliability Test:

The study assessed the reliability of the data collected from 50 participants. The consistency of the responses was evaluated empirically, with the calculated Cronbach’s alpha being 0.633, which indicates a good level of reliability. This alpha value suggests that the responses from interviews were largely consistent and interrelated. The analysis concluded that the study's questionnaire was designed effectively, as responses from participants were similar and logically organized. Additionally, test-retest reliability was measured in the research. The results, as shown in the table, demonstrated consistency and significance in the findings.

4.2.3. Correlation Tests:

Pearson’s Correlation Model: Role of Internal Control on Organizational Performance in Local Commercial Banks in Burao –Somaliland

Table 21. Pearson Correlation.

		Internal Control Systems	Organizational Performance in Local Commercial Banks
Internal Control Systems	Pearson Correlation	1	558**
	Sig. (2 tailed)		0.01
	N	50	50

Organizational Performance in Local Commercial Banks	Pearson Correlation	558**	1
	Sig. (2 tailed)	0.01	
	N	50	50

Source: Primary.

The table demonstrates a Pearson's correlation analysis exploring the relationship between Internal Control Systems and Organizational Performance in Local Commercial Banks in Burao, Somaliland. The analysis reveals a significant positive correlation coefficient of 0.558, suggesting that improvements in internal control systems are associated with enhancements in organizational performance. The statistical significance of this correlation is underscored by a p-value of 0.01, indicating that the observed relationship is highly unlikely to be due to chance. With a sample size of 50, the data robustly supports the conclusion that stronger internal control systems contribute positively to the performance of local commercial banks, affirming the critical role of these systems in ensuring financial stability and operational efficiency.

5.0. Conclusion and Recommendations

5.1. Conclusion

The researcher concludes that there is a significant positive relationship between internal control systems and organizational performance. Internal control systems are relatively effective and have a substantial impact on organizational performance. They ensure the proper administration, completeness, and accuracy of records and provide safeguards against fraud and collusion, particularly among those in positions of authority or trust. For optimal performance, internal control systems must be adequately robust in any organization.

The study also finds a moderate positive relationship between internal control systems and organizational performance. However, it reveals that the internal controls implemented in commercial banks in Burao, Somaliland, were ineffective and unsatisfactory. Consequently, the organizational performance was deemed inadequate. Despite this, a significant positive relationship between internal controls and organizational performance was established.

5.2. Recommendations

To enhance the performance and reduce risks in local commercial banks, it is essential to maintain regular internal audits of their accounting systems. Improvements should be made to internal control systems to align better with organizational operations, and robust authorization tools should be implemented to manage access to bank assets effectively. Strengthening internal control systems will contribute to increased profitability and overall bank performance. Additionally, close monitoring of employees is necessary to prevent the circumvention of established controls, ensuring the integrity of the system. To foster a diligent and honest workforce, employees should be motivated adequately, reducing the temptation to engage in fraudulent activities due to insufficient rewards.

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