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Management accounting and improving Internal Audit Quality

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Abstract

This study investigates how enhancing the application of management accounting tools—both traditional and modern—can improve governance within economic institutions through the internal audit mechanism. It addresses the core issue of the relationship between effective use of these tools and internal audit performance. The hypothesis tested suggests a statistically significant impact of improved management accounting practices on internal audit effectiveness. A field study was conducted involving economic institutions in the Wilaya of Médéa, companies listed on the Algiers Stock Exchange, and auditing firms. The theoretical model employed identifies management accounting tools as the independent variable and internal audit mechanism as the dependent one.

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Statistical methods such as T-tests, F-tests, and the coefficient of determination (R^2) were used. Results indicate that the effective application of tools like budget forecasts, full costing, balanced scorecards, and activity-based costing positively influences internal audit, with a marginal effect of 0.29 for traditional tools and 0.30 for modern ones, explaining 35% of variation in audit effectiveness and thus enhancing governance.

Keywords: Management accounting, governance, internal auditing, traditional tools, modern tools.

Introduction

In light of the growing need for economic institutions to preserve available resources and seek efficiency and effectiveness in execution to satisfy shareholders—especially after the 1929 economic crisis—American institutions at that time relied on external auditors to certify financial statements and also to provide advice through special or verbal reports to top management. This, however, increased the risk of external auditors losing their independence. As a result, the general manager began considering the appointment of an internal auditor who would focus on financial community issues and risk assessment. Thus, internal auditing emerged to meet these needs and to provide accurate and periodic information to the institution's management about its various activities, allowing for their evaluation and the correction of any deviations. This aimed at achieving maximum productivity efficiency and adhering to the organization's policies. Internal auditing, therefore, plays a supervisory role within the institution that contributes to enhancing governance.

In this context, the importance of this study lies in its attempt to explore ways to enhance governance from the perspective of the internal audit mechanism in Algeria through the application of management accounting tools. It also seeks to examine the impact of applying both traditional and modern tools collectively in supporting and strengthening the internal audit mechanism.

From this, the following research question can be posed: What is the relationship between improving the application of management accounting tools and the effectiveness of the internal audit mechanism in the economic institutions under study?

As a preliminary answer to the study's main problem, we propose the following hypothesis: Improving the application of management accounting tools (both traditional and modern) will have a statistically significant impact at the $\alpha = 0.05$ level in increasing the support for and effectiveness of the internal audit mechanism in the economic institutions under study.

This study aims to explore ways to activate the internal audit mechanism in Algerian institutions by relying on management accounting tools and to determine the extent to which each of these tools affects the effectiveness of this mechanism in order to improve the level of governance.

Based on the study’s questions and hypotheses, the variables of the study can be represented in the diagram below, where two main variables were adopted to construct the theoretical model: management accounting tools and internal auditing.

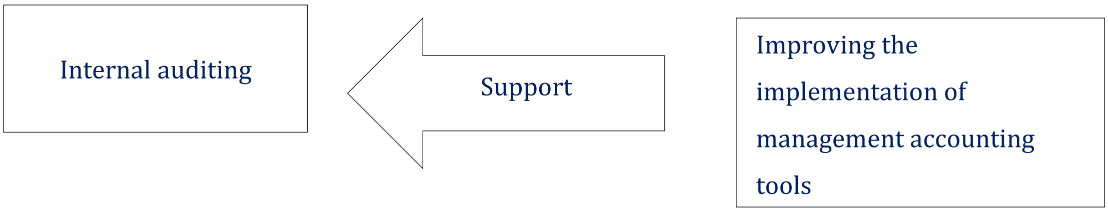

Figure 1: Theoretical Model of the Study. (Prepared by the researchers based on the source: study's questions and hypotheses.

1- Theoretical Framework of the Study

1-1 Management Accounting:

Definition of Management Accounting: It is defined as an accounting branch that aims to provide those responsible for managing the institution and other economic units with information that helps in making decisions related to the future of the institution, as well as monitoring the implementation of operations (Ahmed, 2007, p. 106)

Weetman (2010) argues that management accounting is a specialized branch of accounting designed to serve the specific needs of management.(Pauline, 2010, p. 4) It is also defined as the art of preparing and using accounting and statistical data and information in a way that enables management to make decisions related to current and future activities, aiming to achieve maximum possible efficiency while ensuring proper execution, setting levels, and addressing problems.(Hassan & Said Abdul, 1996, p. 11)

Characteristics of Management Accounting: Management accounting has several characteristics, including:(Kirdousi, 2020, p. 164)

- Focus on all details related to the analysis of operations.
- Concentration on actual events between the past and the present.
- Focus and attention on all processes related to the project, whether financial or non-financial.

- Conducting result analysis based on statistical and mathematical methods, in addition to preparing the necessary data and information for making sound decisions.

- Translating and evaluating results in light of the planned objectives for the project's activities.

Objectives of Management Accounting: Management accounting aims to achieve the following:(Amir & Abdul Wahab, 2003)

- To produce information that helps management in the planning process, whether in the short, medium, or long term, and thus prepare operational, tactical, and strategic plans.

- To produce information suitable for performance measurement purposes (measuring the performance of responsibility centers), deviations from the pre-established plans and standards, and tracking their causes and accountability.

- To produce information suitable for problem-solving purposes.

- To produce information suitable for performance monitoring and then apply reward and punishment policies, working to motivate managers and employees towards the organization's goals.

- To assess the competitive position of the organization and ensure the continuity of its competitive advantage in the long term.

- To provide timely reports for decision-making purposes.

Functions of Management Accounting: The American National Association of Accountants (ANAA) (currently the Institute of Management Accountants) has defined the functions of management accounting as follows:(Ahmed, 2015, p. 43)

- Providing the necessary information for the planning process, where the management accountant plays a significant role in this function.

- Assisting management in evaluating alternatives and studying the economic feasibility of proposed projects.

- Preparing planning budgets for each department of the organization, as well as preparing the overall planning budget for the entire institution.

- Translating plans into cost and profit programs.

- Numerically forecasting the expected results of planning.

- Assisting management in reviewing and evaluating plans to ensure they are realistic, as well as controlling future operations.

- Preparing and managing operational control systems to help achieve the set goals, by coordinating long-term and short-term plans, as well as controlling implementation and preparing control reports for management.

Management accounting has relied on various methods to measure and analyze costs since its inception to this day in response to developments in the economic environment. These methods are characterized by flexibility and evolution. Initially, they included methods known as traditional methods, which helped convey information to the management of economic institutions at the time. These primarily included the budgeting method, responsibility accounting, and full costing.

Modern management accounting methods emerged as a result of the significant development in the manufacturing environment, the increase in competition, and the criticisms directed at traditional methods for their inability to keep up with these developments. Among the criticisms of traditional methods were:(Jamil Hassan, 2013, pp. 347-348)

- They are historical measures that reflect the past, focusing on short-term performance results, even though most financial and managerial decisions have medium- and long-term impacts.
- Traditional performance measures ignore the financial value of the institution’s intangible assets, such as research and development costs and human resources. Moreover, they do not provide the necessary information for internal decision-making and overlook important aspects such as customer satisfaction, quality, competitor behavior, and internal operational efficiency.
- They do not reflect the institution’s competitive position, as they are limited to the local environment and do not account for the global context—highlighting the need for modern measures to assess the institution’s competitive status.
- They focus on outcomes rather than the causes behind those outcomes, which undermines the monitoring role of performance measurement and evaluation systems, making them potentially misleading when judging the extent of continuous improvement and development.

1-2- Internal Auditing:

Definition of Internal Auditing:

The Institute of Internal Auditors defines internal auditing as an independent and objective activity that provides assurance and consulting services with the aim of adding value to the organization and improving its operations. This activity helps the organization achieve its objectives through a systematic and disciplined approach to evaluating and improving the effectiveness of governance, risk management, and control processes.(Institute, 2018)

From this definition, we can identify several key concepts:

- Independent activity: The internal auditor must be independent and report directly to the highest authority in the organization.

- Objective activity: This is achieved by applying the professional standards of auditing and avoiding bias.

- Providing assurance: Enabling the organization to ensure that operations are proceeding as planned.

- Consulting services: Internal auditing provides management with appropriate advice and recommendations.

From the above, it is clear that the role of internal auditing is an independent function within the organization that ensures the alignment of policies and procedures with objectives, verifies the soundness of the internal control system, and provides management with the following information:(Mohamed Samir & Abdul Wahab, 2002, p. 30)

- The reliability of the internal control system.

- The efficiency with which tasks are actually carried out in each department of the organization.

- The manner and efficiency with which the accounting system functions, as an indicator reflecting the accuracy of operational results and the financial position.

Objectives of Internal Auditing: Internal auditing aims to achieve a set of objectives, which include:(El-Din & Mariam, 2016, p. 21) reviewing the implemented accounting system and the internal control system, testing operational information, examining the economic feasibility, efficiency, and effectiveness of operations, and verifying compliance with laws, regulations, instructions, and policies established by management. These objectives can be divided into two categories: primary objectives and secondary objectives, as follows:(Ihab & Hani, 2012, p. 146)

A. Primary Objectives: The main goal is to ensure maximum productivity efficiency, which includes the following elements:

• Ensuring adherence to established policies and procedures and the extent of compliance with them;

• Evaluating the established plans, policies, and procedures;

• Safeguarding the organization's funds and resources from embezzlement and misuse;

• Verifying the accuracy of accounting data;

• Ensuring the provision of accurate and reliable accounting information to various administrative bodies;

• Ensuring the provision of analyses, studies, financial and statistical data and reports to management levels;

• Working to improve productivity efficiency by proposing appropriate amendments and improvements.

B. Secondary Objectives: Internal auditing also provides various services, the most important of which are:

• Implementing training programs organized by management for both new and existing employees;

• Encouraging employees to perform their duties accurately, diligently, and without delay;

• Preventing or reducing the occurrence of errors, fraud, and manipulation;

• Conducting studies and research upon management's request.

Types of Internal Auditing: Internal auditing can be classified into four types:(Hamed Nour El-Din, pp. 35-40)

A. Financial Auditing: This refers to a systematic examination of financial statements, records, and related operations to determine the extent to which generally accepted accounting principles, administrative policies, and any other requirements are applied. Internal financial auditing involves tracking all accounting entries related to the economic events occurring within the organization and auditing them both mathematically and through documentation to ensure their accuracy and compliance with applicable regulations, instructions, and accounting principles.

B. Operational Auditing: Operational auditing is defined as a comprehensive examination and evaluation of the organization's operations with the aim of informing management whether various operations have been carried out in accordance with established policies that are directly related to management's objectives. It also includes evaluating the efficiency of resource utilization within the organization and providing the necessary recommendations to enhance efficiency and profitability.(Khalaf, 2006, p. 57) Operational auditing addresses three key aspects of organizational performance: economy, efficiency, and effectiveness.(Mohamed, 2017, p. 254)

• Economy: Acquiring resources of appropriate quality and quantity at the lowest possible cost.

• Efficiency: Efficient operation requires achieving objectives at the lowest cost, meaning maximizing outputs or minimizing inputs.

• Effectiveness: Refers to the extent to which a program or activity achieves its set objectives or produces the intended impact.

Operational auditing also aims to:

- Report on the adequacy and effectiveness of control methods in achieving management's objectives or operational plans;

- Gather quantitative information to measure economy, efficiency, and effectiveness across various operational areas;

- Evaluate the goals and plans set by management to ensure their reasonableness and clarity;

- Provide an opinion on whether management has utilized available resources (both human and material) in the best possible way;

- Assist management in making informed decisions by identifying deficiencies, problems, and errors, and helping to correct them;

- Evaluate individual performance within different departments by monitoring the actual execution of assigned tasks;

- Identify and analyze bottlenecks and obstacles in operational processes, determine their causes, and propose appropriate corrective actions;

- Help management identify non-value-adding activities that can be eliminated to reduce costs.

C. Compliance Auditing: This type of auditing aims to ensure the organization's adherence to established policies, laws, and regulations. It is often conducted as a surprise audit. Compliance auditing typically involves the following:

- Verifying the implementation of laws, regulations, and other compliance requirements;

- Detecting illegal activities and abuses, and assessing their impact on the organization.

D. Other Types of Internal Auditing: Other forms of internal auditing have emerged as a result of the evolving economic environment surrounding organizations. These include: social auditing, information systems auditing, strategic auditing, performance auditing, and quality auditing.(Aloun, 2019, pp. 49-51)

2. Applied Study:

After the theoretical presentation, we will explore the reality of management accounting in the Algerian environment and determine the extent to which its tools contribute to supporting and activating the governance system.

Study Methodology: An applied study was conducted using a questionnaire, with the SPSS program employed as a tool for displaying and categorizing the collected data. Some statistical methods, such as multiple linear regression models, were used to model the relationship between the study variables.

Study Population and Sample: The questionnaire was used as a tool for gathering primary data. Given the nature of the topic, the researchers decided that the study population would consist of a group of economic institutions in the Médéa province, in addition to the institutions listed on the Algerian Stock Exchange, and a group of practitioners in accounting and auditing. A suitable and convenient sample of 110 individuals was selected. The number of returned forms was 106, with 8 forms excluded, resulting in an analysis based on 98 forms.

Study Tool: The researchers used a survey to collect data for the field study, relying on questionnaires developed based on the results and scales used in previous studies. The questionnaire covered four main areas: the first focused on identifying the characteristics of the study sample, the second on the reality of applying traditional management accounting methods, the third on the reality of applying modern management accounting methods, and the fourth on describing the internal auditing mechanism. The questionnaires were designed to suit the study's objectives and hypotheses, drawing on previous research, and the three-point Likert scale was used to measure the study's dimensions and variables.

Validity and Reliability of the Measurement Tool: The validity of the measurement tool was confirmed by presenting the questionnaire to a group of specialized professors to assess the content of the questions and their relevance and comprehensiveness to the research topic. To ensure that the sample understood the questionnaire's items, 30 forms were distributed to the exploratory sample. We rephrased some of the questions to eliminate any ambiguity. Additionally, we relied on Cronbach's alpha coefficient to verify the reliability of the scale, with a value of 0.92. This value is sufficient to confirm the internal consistency of the questionnaire items and to meet the reliability criterion, as it exceeds the commonly accepted threshold of 0.6. This means the scales are stable and acceptable.

Study Results: After describing the management accounting tools and internal auditing mechanism in the study sample, we will proceed to examine the relationship between each of the management accounting tools, combined with the internal auditing mechanism. In this regard, we will estimate and test the following model:

Study Model: This model aims to test the hypothesis, which is formulated as follows: "Improving the application of management accounting tools (both traditional and modern) will have a statistically significant effect at the 0.05 significance level (α), and increase the support and activation of the internal auditing mechanism in the economic institutions under study." This model includes the internal auditing mechanism as the dependent variable, and the independent variables of management accounting tools, which consist of traditional and modern tools.

Definition of the Management Accounting Tools Model - Internal Auditing Mechanism: A multiple linear regression model was formulated to study the nature and magnitude of the impact of the sub-variables of management accounting tools as independent variables on the dependent variable, which is the internal auditing mechanism. The standard error of the estimate (Std. Error of the Estimate) was also calculated, which measures the dispersion of the variable values of these models from the regression line in order to confirm the existence of a linear relationship between the variables of these models. The smaller the value of this indicator, the smaller the random errors, thus confirming a linear relationship that allows for good representation of the regression line for the scatter plot points. The following table illustrates the various results.

First: Internal Auditing Mechanism Model – Management Accounting Tools $\widehat{G_3} = f(\hat{T}, \hat{M}) = G_0 + \lambda_1 \hat{T} + \lambda_2 \hat{M}$؛	
	Standard Error of the Estimate Value: 0.27
$\widehat{G_3}$	The estimated value of the internal auditing mechanism's effectiveness level, which is a dependent variable of management accounting tools.
G_0	The effectiveness level of the internal auditing mechanism when management accounting tools are not applied.
λ_1	The marginal slope for traditional management accounting tools, which means that as the organization improves the application of traditional management accounting tools, the level of internal auditing mechanism effectiveness increases by λ_1.
λ_2	The marginal slope for modern management accounting tools, which means that as the organization improves the application of modern management accounting tools, the level of internal auditing mechanism effectiveness increases by λ_2.

Source: Prepared by the researchers, based on previous studies and the study hypotheses.

After defining the models for the internal auditing mechanism and management accounting tools, we will proceed to estimate these models, determine the correlation coefficients, and assess the degree of impact.

Estimation of the Internal Auditing Mechanism Models for Management Accounting Tools: The following table summarizes the results of estimating the parameters of the internal auditing mechanism models for management accounting tools that were defined earlier:

Table 1: Results of Estimating the Parameters of the Internal Auditing Mechanism Models for Management Accounting Tools.

$\widehat{G_3} = f(\hat{T}, \hat{M})$	G_0	1.15	1.15	5.47%	0.000	0.035	0.000
	λ_1	0.29	0.87	%4.14	0.036		
	λ_2	0.30	0.90	%4.28	0.003		

Source: Prepared by the researcher, based on the outputs of the SPSS program.

Test: Model: Effectiveness of the Internal Auditing Mechanism - Management Accounting Tools: (G_3)ˆ = (Tˆ, Mˆ):

From the table, the estimated model for the relationship between the effectiveness of the internal auditing mechanism and management accounting tools can be formulated as follows:

(G_3)ˆ = (Tˆ, Mˆ) = 1.15 + 0.29Tˆ + 0.30Mˆ

The initial value for the effectiveness level of the internal auditing mechanism (G_0) in the case of not applying management accounting tools in organizations is 1.15 points out of a total of 21 points, which represents 5.47%. This percentage reflects the impact of random variables excluding management accounting tools (both traditional and modern). The remaining 94.53% of the total (100%) represents the impact of traditional and modern management accounting tools.

λ_1 = 0.29, which means that for each unit improvement in the application of traditional management accounting tools (such as the budgeting method, responsibility accounting, and total cost method), assuming the other tools remain constant, the effectiveness of the internal auditing mechanism increases by 0.87 points out of a total of 21 points, or 4.14% of the total effectiveness level of the internal auditing mechanism.

λ_2 = 0.30, which means that for each unit improvement in the application of modern management accounting tools (such as the target costing method, activity-based costing, and balanced scorecard method), assuming the other tools remain constant, the effectiveness of the internal auditing mechanism increases by 0.9 points out of a total of 21 points, or 4.28% of the total effectiveness level of the internal auditing mechanism.

t-test: From the previous table, it is evident that all independent variables for both traditional and modern management accounting tools were statistically significant according to the t-test at a significance level of $P \leq 0.05$. Therefore, the hypothesis is valid, meaning that improving the application of management accounting tools (both traditional and modern) will have a statistically significant impact at a significance level of $\alpha = 0.05$, and increase the support and activation of the internal auditing mechanism in the studied economic institutions. These tools are considered true interpreters of the level of effectiveness of internal auditing.

R^2 (coefficient of determination) reached 0.35, meaning that the independent explanatory variables (traditional tools, modern tools) can explain 35% of the changes in the level of effectiveness of the internal auditing mechanism, while the remaining 75% is attributed to other random factors.

F-test: The error associated with the F-statistic was 0.000, which is less than the value 0.05, confirming the overall acceptance of the model and the high explanatory power of the multiple linear regression model from a statistical perspective.

Conclusion

The main objective of this study was to determine the impact of improving the application of management accounting tools on activating the internal auditing mechanism, applied to a sample of economic institutions in the Medea region, institutions listed on the Algiers Stock Exchange, and a group of accounting and auditing firms. A set of traditional tools, including budget forecasting, total costs, and responsibility accounting, as well as modern tools such as the balanced scorecard, activity-based costing, and target costing, were selected to assess their impact on internal auditing. The study's results are as follows:

And determining the impact of each on internal auditing. The results of the study are as follows:

Through testing the model, the main hypothesis was accepted: improving the application of management accounting tools (both traditional and modern) will have a statistically significant impact at the 0.05=α level, and will increase the support and activation of the internal auditing mechanism in the economic institutions studied. The independent variables of management accounting tools, including traditional tools and modern tools, were maintained as actual influencing factors on improving the effectiveness level of the internal auditing mechanism. The marginal slopes for each variable were positive, with values of 0.29 and 0.30, respectively. Furthermore, the results of both the partial (T-test) and overall (F-test) tests were acceptable. The coefficient of determination was 0.35, indicating that the sub-variables of management accounting tools have the ability to explain 35% of the variations that can occur in the effectiveness level of the internal auditing mechanism.

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