

ABSTRACT

The study aimed at assessing the effectiveness of internal control systems on the operational performance of Public Universities in Tanzania. The general objective of this study was to examine the effects of internal control systems on the operational performance of public universities in Tanzania. The study was carried out at Mzumbe University. The specific objectives were to assess the effect of the control environment, to determine the effect of risk assessment, to examine the effect of information and communication, and to determine the effect of control activities and monitoring activities on the operational performance of the Public universities in Tanzania.

The study adopted an explanatory research design, where a mixed approach was used. A sample size of 60 respondents was obtained through the use of the purposive random sampling technique. The study used both primary data and secondary data. The primary data were gathered using structured questionnaires. Simple descriptive statistics and inferential statistics were used to analyze the quantitative data and qualitative data collected. The influence of the internal control system variables (control environment, risk assessment, monitoring and control activities; and information and communication) on the operational performance was tested using the multiple regression models.

The findings of the study pointed that the control environment and risk assessment had a positive significant correlation with the operational performance. Therefore, from the study findings, it can be concluded that operational performance can be positively predicted by the internal control system. Hence, from the study findings, it is suggested that control environment, risk assessment, should be strengthened and enhanced more to improve more the organizational performance of the public universities in Tanzania. It is also recommended that the public universities should effectively direct, control, implement and effectively maintain internal control systems to enhance their organizational performance.