

**ASSESSMENT OF THE EFFECTIVENESS OF INTERNAL CONTROL ON
ORGANIZATION PERFORMANCE IN TANZANIA PUBLIC UNIVERSITY: A CASE
OF SOKOINE UNIVERSITY OF AGRICULTURE**

DANIEL BISEKO

Masters of Accounting and Finance (MAF) at the Institute of Accountancy

Arusha

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BY

DANIEL BISEKO

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**A Dissertation Submitted in Partial Fulfillment of the Requirement for the
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Accountancy Arusha

DECEMBER, 2023

DECLARATION BY STUDENT

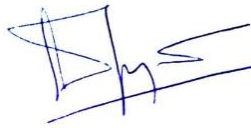
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DEDICATION

This dissertation is dedicated to my beautiful family.

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I express my appreciation to my supervisor, for the persistent support and supervision in preparing and writing my dissertation. I am also thankful to the Institute of Accountancy Arusha for the encouraging learning condition and availability of learning materials that assisted in writing this dissertation.

ABSTRACT

This research delves into the critical examination of internal control practices and regulatory compliance in the higher education, with a specific focus on public universities in Tanzania. The primary objective of the study is to understand the effectiveness of internal control mechanisms, their impact on organizational performance, and the level of compliance with legal and regulatory frameworks within Sokoine University of Agriculture (SUA) and other public universities in Tanzania. The study employs a mixed-methods approach, incorporating both qualitative and quantitative data collection methods to comprehensively explore the multifaceted aspects of governance in this context. To achieve this, structured questionnaires were distributed to 93 diverse stakeholders, including university staff, students, and government representatives. In addition to questionnaires, in-depth interviews were conducted to delve deeper into the subjective perspectives and experiences of participants. The qualitative insights obtained through interviews complemented the quantitative data, offering a nuanced understanding of the perceptions and intricacies surrounding internal controls and compliance. Furthermore, focus group discussions were employed to capture collective viewpoints and foster group dynamics among participants. The study reveals a generally positive perception of internal control practices at SUA and public universities in Tanzania. Respondents believe that effective internal controls significantly influence organizational performance. Compliance levels with legal and regulatory frameworks are perceived to be high, with concerns raised about the potential severe impact of non-compliance on financial stability. The findings contribute to the broader discourse on internal controls and governance in higher education, offering practical recommendations for stakeholders, including universities, government bodies, researchers, and external auditors.

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CHAPTER ONE

GENERAL INTRODUCTION

1.1 Introduction

This chapter covers general introduction about the research topic which includes, background of the study, statement of the problem, general objective, specific objectives, research questions, scope of the study, limitations of the study, significance of the study and organization of the study.

1.2 Background of the study

Effective internal control is crucial for the proper functioning and success of any organization, regardless of its size or industry. In recent years, there has been a growing body of research focused on exploring the relationship between internal control and organizational performance, both in the public and private sectors. The study of effective internal control and its impact on organizational performance is a worldwide phenomenon, with researchers investigating this issue across various countries and industries.

One of the key findings from previous research is that effective internal control is positively related to organizational performance. For instance, Adu-Gyamfi and Osei-Tutu (2021) found that effective internal control systems lead to better financial performance in Ghanaian banks. Similarly, Al-Omiri and Naqvi (2017) reported that internal control practices have a significant positive impact on the financial performance of Jordanian companies. These findings suggest that effective internal control practices are important for achieving better organizational performance outcomes, regardless of industry or country.

While the benefits of effective internal control are clear, the implementation of such control systems can be challenging, particularly in public organizations. Research has shown that public organizations face unique challenges in implementing internal control, including the need for more transparency and accountability (Lee, Lee, & Yoo, 2020).

Furthermore, public organizations are subject to more regulations and compliance requirements, which can make it difficult to implement effective internal control practices (Razak, Adnan, & Abdullah, 2015). These challenges are not unique to Tanzania, as public organizations around the world face similar obstacles when implementing internal control practices. Despite the growing body of research on internal control and organizational performance, there is still a need for further exploration of this issue, particularly in the context of public universities in Tanzania. To date, there is limited research on the impact of internal control on the performance of Tanzanian universities.

This is a critical research gap, as the higher education sector in Tanzania has experienced significant growth in recent years, with an increasing number of students enrolling in public universities (URT, 2020). Given this trend, it is important to understand the impact of effective internal control on the performance of Tanzanian universities. The literature suggests that effective internal control is positively related to organizational performance across various industries and countries. However, public organizations face unique challenges in implementing internal control, and there is still a need for further research on the impact of internal control on the performance of Tanzanian universities.

Several studies have explored the impact of internal control on the performance of private organizations in Africa. For example, Okoye, Adetayo, and Kajola (2017) found that effective internal control systems lead to better financial performance in Nigerian banks. Similarly, Ofori-Dwumfuo and Osei-Tutu (2022) reported that internal control practices have a positive impact on the financial

performance of Ghanaian manufacturing firms. These studies suggest that effective internal control practices are crucial for achieving better organizational performance outcomes in Africa. Despite the growing awareness of the importance of internal control, the implementation of such systems in African public organizations can be challenging. Studies have shown that public organizations in Africa face unique challenges in implementing internal control practices, including inadequate resources, lack of expertise, and corruption (Ajayi, Olawale, & Tijani, 2017).

Additionally, there is a lack of understanding of the importance of internal control in public organizations, which can make it difficult to implement such systems (Ajayi, Olawale, & Tijani, 2017). Internal control practices in African public universities have also been found to be influenced by the cultural values and norms of the countries in which they are located. In their study on the impact of cultural values on internal control systems in Ghana, Agyei-Mensah et al. (2016) found that the traditional values of collectivism and respect for authority can hinder the implementation of internal control practices in public organizations. This highlights the need for cultural sensitivity in the implementation of internal control systems in African universities.

Moreover, the implementation of effective internal control systems in African universities has been hindered by the lack of regulatory frameworks and guidelines (Mnkeni & Fatoki, 2022). This has resulted in a lack of standardization in internal control practices across African universities. To address this issue, some countries have developed regulatory frameworks for internal control in public universities. For instance, the Nigerian government introduced the Treasury Single Account policy, which aims to improve internal control and financial management in public universities (Adeyemi & Omotosho, 2020).

In addition to the lack of regulatory frameworks, the implementation of effective internal control in African public universities has been hindered by corruption and unethical practices (Oyedele & Fatoki, 2016). This has resulted in financial mismanagement and poor performance outcomes in many African universities. To address this issue, some African countries have established anti-corruption agencies and measures to improve transparency and accountability in public universities (Kithinji & Karugu, 2019).

Despite these challenges, there have been some successes in implementing effective internal control practices in African public universities. For example, a study by Onyuma and Olubukunola (2022) in Nigeria found that the adoption of risk-based internal control systems has resulted in improved financial performance and accountability in public universities.

In Tanzania, the issue of effective internal control in public universities has been a concern for many years. Previous studies have highlighted the need for the implementation of internal control practices in Tanzanian universities to improve performance outcomes (Mwakibinga & Marwa, 2017). However, the implementation of internal control practices in Tanzanian public universities has been hindered by several factors. One of the main challenges is the lack of awareness and understanding of internal control practices among university staff (Kimaro, 2017). This has resulted in a lack of commitment and support for the implementation of internal control practices in Tanzanian universities. To address this issue, there is a need for training and capacity building for university staff on internal control practices.

Moreover, the implementation of effective internal control practices in Tanzanian public universities has been hindered by a lack of resources and technical expertise (Lugano et al., 2019). This has resulted in a lack of monitoring and evaluation of internal control practices in Tanzanian universities.

To address this issue, there is a need for investment in resources and technical expertise for the implementation of internal control practices.

In addition to the lack of resources and technical expertise, the implementation of effective internal control practices in Tanzanian public universities has been hindered by corruption and unethical practices (Mwakibinga & Marwa, 2017). This has resulted in financial mismanagement and poor performance outcomes in many Tanzanian universities. To address this issue, there is a need for the establishment of anti-corruption measures and the promotion of transparency and accountability in Tanzanian universities.

Furthermore, the implementation of effective internal control practices in Tanzanian public universities has been hindered by the lack of regulatory frameworks and guidelines (Lugano et al., 2019). This has resulted in a lack of standardization in internal control practices across Tanzanian universities. To address this issue, there is a need for the development of regulatory frameworks and guidelines for internal control practices in Tanzanian universities.

Despite these challenges, there have been some successes in implementing effective internal control practices in Tanzanian public universities. For example, a study by Lukwale et al. (2018) found that the implementation of risk-based internal control practices has resulted in improved financial performance and accountability in Tanzanian universities.

Thus, the implementation of effective internal control practices in Tanzanian public universities is crucial for improving performance outcomes. However, the implementation of internal control practices in Tanzanian universities is hindered by a lack of awareness and understanding, resources and technical expertise, corruption and unethical practices, and regulatory frameworks and guidelines. To address these challenges, there is a need for training and capacity building,

investment in resources and technical expertise, establishment of anti-corruption measures, promotion of transparency and accountability, and development of regulatory frameworks and guidelines.

1.3 Statement of the problem

The problem statement of this study was to assess the effectiveness of internal control on the performance of Tanzania public universities, with a focus on Sokoine University of Agriculture (SUA). Internal control is a critical aspect of organizational management that ensures that an organization's operations are efficient, effective, and comply with relevant laws and regulations. However, research on the effectiveness of internal control in Tanzania's public universities is limited, and there is a knowledge gap regarding the relationship between internal control and organizational performance in this context. The estimated magnitude of the problem is significant. According to a report by the Tanzanian National Audit Office (NAO) in 2017, most public universities in Tanzania have weak internal control systems, which expose them to financial risks and fraud.

The report highlighted several issues, including inadequate controls over revenue and expenditure, poor record-keeping, weak asset management, and inadequate oversight and monitoring of procurement processes. These issues suggest that there is a need for rigorous research to investigate the effectiveness of internal control in Tanzania's public universities. Although there have been some studies on the effectiveness of internal control in other contexts, such as the private sector and developed countries, there is limited research on this topic in Tanzania's public universities. The available studies have focused mainly on financial performance, and there is a need for research that explores other dimensions of organizational performance, such as academic and research performance.

Additionally, previous studies have used different methodologies, making it difficult to compare findings across studies (Lukwale et al., 2018), (Oyedele & Fatoki, 2016) and (Kithinji & Karugu, 2019)). This study aims to assess the effectiveness of internal control on the performance of Tanzania public universities, with a focus on SUA. The lack of effective internal control systems in Tanzania's public universities has significant implications for their performance and financial sustainability. Thus, this research is critical for addressing the knowledge gap in this area and informing strategies to improve organizational performance in these institutions.

1.4 Research objectives

1.4.1 General objective

To assess the effectiveness of internal control systems on organizational performance in Tanzanian public universities.

1.4.2 Specific objectives

- i. To assess the current internal control practices at Sokoine University of Agriculture (SUA) in Tanzania and identify their strengths and weaknesses on organizational performance at SUA.
- ii. To analyze the relationship between effective internal control mechanisms and organizational performance at SUA.
- iii. To evaluate the level of compliance with the legal and regulatory framework on organizational performance in public universities in Tanzania.

1.5 Research questions

- i. What are the current internal control practices at Sokoine University of Agriculture (SUA) in Tanzania, and what are their strengths and weaknesses on organizational performance at SUA?
- ii. What is the relationship between effective internal control mechanisms and organizational performance at SUA?
- iii. How compliant are public universities in Tanzania with the legal and regulatory framework on internal control, and what are the implications of non-compliance?

1.6 Scope of the study

This study focused on assessing the effectiveness of internal control systems in enhancing organizational performance at Sokoine University of Agriculture. The study covered a period of five years, from 2017 to 2021, and assessed the internal control systems that have been implemented during this period, their impact on the financial and operational performance of the university, and the challenges faced in implementing and maintaining effective internal control systems.

The study also examined the existing literature on internal control systems and organizational performance in public universities in Tanzania and how the case of SUA to this literature. The theoretical coverage of the study was based on the principles and practices of internal control systems as outlined in relevant literature, including the Committee of Sponsoring Organizations of the Treadway Commission (COSO) framework, which is widely used in the development and evaluation of internal control systems. The study also drew on relevant literature on organizational performance and the role of internal control systems in enhancing performance.

Generally, the study provided valuable insights into the effectiveness of internal control systems in enhancing organizational performance in Tanzanian public universities, using Sokoine University of Agriculture as a case study. The scope of the study was limited to this particular university, and caution should be exercised when generalizing the findings to other public universities in Tanzania or other countries.

1.7 Limitation of the study

Despite the importance of this study on effective internal control in Tanzania public universities, there are some limitations that should be considered. First, due to time constraints, the study was conducted over a period of 6 months, which might limit the sample size of the study. However, this limitation was addressed by ensuring that the sample size selected was representative of the population and that the data collected were reliable and valid. The study faced challenges in collecting data from respondents due to their busy schedules and other obligations. To address this, the researcher ensured that they obtain permission from the university management and other relevant stakeholders to access the data, and communicated with the respondents in advance to schedule the availability at their convenience.

Also, the study was conducted only at Sokoine University of Agriculture, which may limit the generalizability of the findings to other public universities in Tanzania. This limitation should be addressed by ensuring that the findings are based on a thorough review of the relevant literature, which help to establish a theoretical basis for the study. Additionally, the study seeks to identify the unique characteristics of Sokoine University of Agriculture that may affect internal control, and compare these with other public universities in Tanzania. Overall, while these limitations posed some challenges to the study, they were addressed through careful planning, diligent data collection, and a thorough analysis of the findings.

1.8 Significance of the study

The study on effective internal control on organizational performance in Tanzania public universities, specifically the case of Sokoine University of Agriculture, holds significant academic and practical significance. Academically, the study aims to contribute to the body of knowledge on the relationship between internal control and organizational performance in a Tanzanian public university context. The research findings can contribute to the existing literature on internal control systems and their effects on organizational performance, particularly in the public sector.

Practically, the study can provide useful insights to policymakers, university management, and other stakeholders on the importance of implementing effective internal control systems to enhance organizational performance. The findings can be used to identify areas of weakness in the existing internal control systems and develop strategies to address them, which can ultimately lead to improved organizational performance.

Additionally, the study's findings can be used to enhance the efficiency and effectiveness of the public sector by highlighting the importance of internal control systems in public institutions. The findings can contribute to the development of policies and guidelines for implementing effective internal control systems in public institutions in Tanzania and other developing countries.

1.9 Organization of the study

This dissertation is organized into five chapters. The first chapter covers the introduction, background of the study, statement of the problem, general and specific objectives, research questions, scope of the study, limitations of the study, significance of the study and organization of the study. The second chapter of this dissertation includes definitions of key terms, theoretical literature review, theoretical framework, empirical literature review, research gap and conceptual framework. The third chapter contains study area, research design, research approach, sampling

technique, data collection method, data analysis methods, data validity and reliability and ethical considerations. The fourth chapter consists of data collected for analysis, presentation of findings, discussion of the findings and summary. Finally, the fifth chapter consists of conclusion, recommendations, and critical evaluation of the study.

CHAPTER TWO

LITERATURE REVIEW

2.1 Introduction

This chapter explains different definitions that are related to this study, theoretical framework, empirical framework that explains the work of other researches on assessment effectiveness of internal control systems on organization performance of Tanzania public university and research gap. Last but not least this chapter also illustrates the conceptual framework that uncovers the dependent variable and independent variables of this study.

2.2 Definition of the key terms

2.2.1 Effective internal control

Refers to a set of policies, procedures, and practices implemented within an organization to safeguard its assets, ensure accurate financial reporting, and compliance with laws and regulations. It involves monitoring and assessing the effectiveness of these policies and procedures to ensure that they are functioning as intended. Effective internal control can contribute significantly to an organization's success by providing a framework for minimizing the risks associated with its operations. The Committee of Sponsoring Organizations of the Treadway Commission (COSO) defines internal control as "a process, effected by an entity's board of directors, management, and other personnel, designed to provide reasonable assurance regarding the achievement of objectives in the following categories: effectiveness and efficiency of operations, reliability of financial reporting, and compliance with applicable laws and regulations" (COSO, 2013).

2.2.2 Organizational performance

Refers to the extent to which an organization meets its objectives and achieves its goals. Performance can be evaluated in various ways, such as financial performance, customer

satisfaction, employee satisfaction, and productivity. Organizational performance is influenced by various factors, including the internal environment (e.g., leadership, culture, and structure), external factors (e.g., competition, economic conditions, and regulatory environment), and organizational resources (e.g., human, financial, and technological resources). The relationship between internal control and organizational performance has been the subject of various studies, with some scholars arguing that effective internal control systems are essential for achieving high levels of performance (Mwila, Muzata, & Sakala, 2022), while others suggest that excessive control can be counterproductive and hinder performance (Zhou & Cai, 2019).

2.3 Theoretical literature review and theoretical framework

2.3.1 Theoretical literature review

Effective internal control systems play a critical role in enhancing the performance of an organization. Internal control can be defined as a system of policies and procedures put in place by an organization to ensure the reliability of financial reporting, compliance with laws and regulations, and the effectiveness and efficiency of operations (COSO, 2013). According to the COSO framework, internal control systems comprise five components: control environment, risk assessment, control activities, information and communication, and monitoring (COSO, 2013). These components work together to ensure that the organization achieves its objectives and that its operations are conducted in a sound and efficient manner.

The impact of internal control systems on financial performance has been widely studied in the literature. A study by Hassan and Abdi (2020) on the effect of internal control on financial performance in Somali commercial banks found a positive relationship between internal control systems and financial performance. The authors concluded that effective internal control systems

enhance financial performance by improving the quality of financial reporting, reducing fraud and errors, and increasing transparency and accountability.

Operational efficiency is another critical aspect of organizational performance that is influenced by internal control systems. Effective internal control systems ensure that an organization's operations are conducted in a systematic and efficient manner. According to the literature, internal control systems can enhance operational efficiency by reducing wastage, minimizing errors and mistakes, improving productivity, and promoting compliance with policies and procedures (Gujar and Joshi, 2017; Iskandar et al., 2018).

Risk management is a critical aspect of organizational performance that is closely linked to internal control systems. Internal control systems help organizations identify and manage risks by providing a framework for risk assessment and mitigation. According to the literature, effective internal control systems can enhance risk management by promoting a risk-aware culture, improving risk identification and assessment, and facilitating the development of risk mitigation strategies (Alzeban and Gwilliam, 2014; Adomako and Danso, 2017).

Thus, effective internal control systems play a critical role in enhancing organizational performance. The literature shows that internal control systems can have a positive impact on financial performance, operational efficiency, and risk management. By implementing effective internal control systems, organizations can achieve their objectives, ensure compliance with laws and regulations, and enhance their reputation and stakeholder confidence.

2.3.2 Literature framework

2.3.2.1 Agency Theory

Agency theory is a widely accepted framework in organizational studies, which explains the relationship between principals (owners or managers) and agents (employees or managers). The theory was introduced in the late 1970s by Jensen and Meckling (1976) as a response to the increasing prevalence of agency problems in organizations. Agency theory suggests that agents have their own self-interest and may not act in the best interest of the principals. This creates a conflict of interest between the two parties, leading to agency costs.

Agency theory can be applied to understand the relationship between effective internal control and organization performance in Tanzania public universities. Effective internal control is necessary to mitigate agency problems, ensure accountability, and reduce the possibility of fraudulent activities. On the other hand, organization performance is influenced by the level of agency costs and the effectiveness of internal control mechanisms.

Several scholars have discussed the relevance of agency theory in the study of corporate governance, internal control, and organization performance. For instance, Jensen and Meckling (1976) argued that effective monitoring and incentive mechanisms can reduce agency costs and improve organizational performance. Similarly, Eisenhardt (1989) suggested that effective internal control mechanisms can reduce agency problems and promote organization performance. Other scholars have further extended the theory by examining the impact of environmental factors, culture, and ethical standards on agency problems and organization performance.

2.3.2.2 Contingency Theory

Contingency theory is a management theory that asserts that there is no one-size-fits-all approach to management. Instead, the effectiveness of any management practice or system is contingent upon various situational factors such as the organization's culture, technology, size, and external environment (Donaldson, 2015). This theory was first introduced by Joan Woodward in the 1950s, who argued that there is a link between the type of technology used in an organization and the most effective organizational structure (Woodward, 1958).

Contingency theory posits that the most effective management practices or systems are those that match the unique characteristics of a given situation. This theory is built upon the idea that there is no one right way to organize a business or manage people (Donaldson, 2015). Instead, managers must choose the appropriate management practices that fit the unique characteristics of their organization. Contingency theory can be applied to the implementation of effective internal control systems. The effectiveness of internal control systems in improving organizational performance is contingent upon various situational factors such as the size of the organization, its industry, and its internal culture. For example, a large public university like Sokoine University of Agriculture may require a different internal control system compared to a small private college. Similarly, the internal control system of an agricultural university may differ from that of a medical university due to differences in the nature of their operations and risks.

According to Mintzberg (2015), the application of contingency theory in management helps organizations to develop a more flexible and adaptive management system. Managers can assess their organization's unique characteristics and design management systems that work for them. In

addition, contingency theory emphasizes the need for managers to be aware of their organization's environment and adapt their management systems accordingly.

This means that internal control systems in public universities like Sokoine University of Agriculture must be designed to meet the requirements of the internal and external environment in which they operate. Thus, contingency theory is a management theory that emphasizes the importance of matching management practices or systems to the unique characteristics of a given situation. The effectiveness of internal control systems in improving organizational performance is contingent upon various situational factors. Therefore, the application of contingency theory in designing and implementing internal control systems in public universities like Sokoine University of Agriculture can help improve their effectiveness in enhancing organizational performance.

2.3.2.3 Balanced Scorecard Theory

The Balanced Scorecard (BSC) theory is a management tool developed by Kaplan and Norton in 1992 as a performance management system for measuring and monitoring organizational performance. The BSC incorporates financial and non-financial measures to align strategic objectives, measures, targets, and initiatives in four perspectives: financial, customer, internal business processes, and learning and growth. The BSC was designed to provide a balanced view of organizational performance beyond financial performance measures. The BSC theory is built on the premise that organizational success is not only driven by financial measures but also by customer satisfaction, internal business processes, and employee learning and growth. Therefore, the BSC theory emphasizes a balanced approach to performance measurement and management by incorporating both financial and non-financial measures.

The BSC theory works by aligning strategic objectives, measures, targets, and initiatives in four perspectives: financial, customer, internal business processes, and learning and growth. In each perspective, organizations develop specific measures that align with their strategic objectives. For instance, in the financial perspective, measures may include revenue growth, profitability, and return on investment. In the customer perspective, measures may include customer satisfaction, retention, and loyalty.

In the internal business processes perspective, measures may include cycle time, quality, and productivity. Finally, in the learning and growth perspective, measures may include employee satisfaction, training, and development. The BSC theory emphasizes the importance of setting targets for each measure and developing initiatives to achieve those targets. The BSC also emphasizes the importance of communication and feedback to ensure that all levels of the organization understand the strategic objectives, measures, targets, and initiatives, and how they contribute to organizational success. The BSC theory posits that the communication and feedback process lead to organizational learning and continuous improvement.

Effective internal control is critical for organizational performance because it ensures that organizational resources are used efficiently and effectively to achieve organizational objectives. The BSC theory provides a framework for measuring and monitoring organizational performance in a balanced manner that incorporates financial and non-financial measures. Therefore, incorporating the BSC theory into internal control systems can help organizations to align their internal control activities with their strategic objectives and measures.

The BSC theory emphasizes the importance of developing measures that align with strategic objectives. Therefore, internal control activities should be aligned with the strategic objectives and measures established in each perspective of the BSC. For instance, in the internal business processes perspective, internal control activities may focus on ensuring that processes are efficient, effective, and meet quality standards. The BSC theory also emphasizes the importance of setting targets and developing initiatives to achieve those targets. Therefore, internal control activities should be designed to achieve the targets established in each perspective of the BSC. For instance, in the customer perspective, internal control activities may focus on ensuring that customers are satisfied, retained, and loyal.

2.4 Empirical literature review

Effective internal control and its impact on organizational performance have been a widely researched topic globally. Several studies have been conducted in different countries and industries to examine the relationship between internal control systems and organizational performance. For example, a study conducted by (Al-Matari et al. 2014) in Oman found a significant relationship between internal control systems and organizational performance. The study revealed that effective internal control systems had a positive impact on organizational performance.

Similarly, a study conducted by (Alzeban et al. 2021) in Saudi Arabia found that internal control systems had a positive impact on organizational performance, particularly in improving financial reporting quality. The study concluded that effective internal control systems enhance transparency and accountability, leading to better organizational performance.

In the United States, a study conducted by (Ghosh and Guttentag 2015) examined the relationship between internal control systems and financial reporting quality. The study found that internal control systems have a significant impact on financial reporting quality, particularly in reducing the likelihood

of financial misstatements. The study also found that firms with effective internal control systems had better financial performance than those with weak internal control systems.

In China, a study conducted by (Huang et al. 2022) investigated the relationship between internal control systems and corporate social responsibility (CSR) performance. The study found that firms with effective internal control systems were more likely to engage in CSR activities and had better CSR performance than those with weak internal control systems. The study also revealed that internal control systems played a mediating role in the relationship between firm size and CSR performance.

Similarly, a study by (Akinbode and Adebisi 2019) on the impact of internal control on financial performance of selected Nigerian universities found that effective internal control systems significantly contribute to financial performance. The study recommended the need for proper implementation of internal control systems and regular review to ensure they remain effective. Another study by (Muturi and Githaiga 2018) on the effect of internal control on financial performance of private universities in Kenya found that internal control positively and significantly affects financial performance. The study recommended regular review and evaluation of internal control systems to ensure they remain effective.

In a study conducted in South Africa, (Mazibuko et al. 2015) found that internal control positively influences the financial performance of universities. The study recommended the need for proper implementation of internal control systems and regular monitoring and evaluation to ensure their effectiveness. (Mallya and Komba 2021) conducted a study on the relationship between internal control and financial performance of public universities in Tanzania. The study found that internal control has a significant positive effect on financial performance, and that effective internal control practices are essential for achieving the strategic goals of public universities.

A study by (Muhia et al. 2020) on the effectiveness of internal control systems on financial performance of Kenyan universities found a significant positive relationship between effective internal control systems and financial performance. The study emphasized the need for continuous monitoring and evaluation of internal control systems to ensure they remain effective. (Njau and Mnene 2019) examined the role of internal controls in enhancing accountability in Tanzanian public universities. The study found that effective internal controls are essential for promoting accountability and transparency in financial reporting, which can lead to improved organizational performance.

(Mwanyika and Mwampamba 2018) investigated the factors influencing the effectiveness of internal controls in Tanzanian public universities. The study found that the level of internal control effectiveness is influenced by factors such as the organization's culture, management commitment, and the competence of internal control personnel. Furthermore, a study by (Mahundi et al. 2017) assessed the effectiveness of internal control systems in enhancing financial management in public universities in Tanzania. The study found that effective internal controls are essential for enhancing financial management practices, which can lead to improved organizational performance.

Overall, these studies suggest that effective internal control is essential for improving organizational performance in Tanzanian public universities. Factors such as management commitment, organizational culture, and the competence of internal control personnel influence the effectiveness of internal control practices. By implementing effective internal control practices, public universities in Tanzania can enhance accountability, transparency, and financial management, which can lead to improved organizational performance.

2.5 Research gap

The importance of effective internal controls in organizations has been widely acknowledged in the literature as a means of ensuring proper management and accountability of resources. In Tanzania, public universities have been mandated to implement internal control systems to ensure efficient and effective management of resources. However, despite the widespread adoption of internal control systems, there is a growing concern that these systems are not effectively implemented, leading to poor organizational performance. In Tanzania the lack of empirical evidence that links effective internal control systems to improved organizational performance in public universities.

While previous studies have examined the role of internal control systems in improving organizational performance, there is a limited number of studies that have focused specifically on Tanzania public universities. This gap is significant because public universities in Tanzania have unique challenges that are different from those in other sectors or countries. Therefore, there is a need to investigate the impact of effective internal control systems on organizational performance in the context of Tanzania public universities.

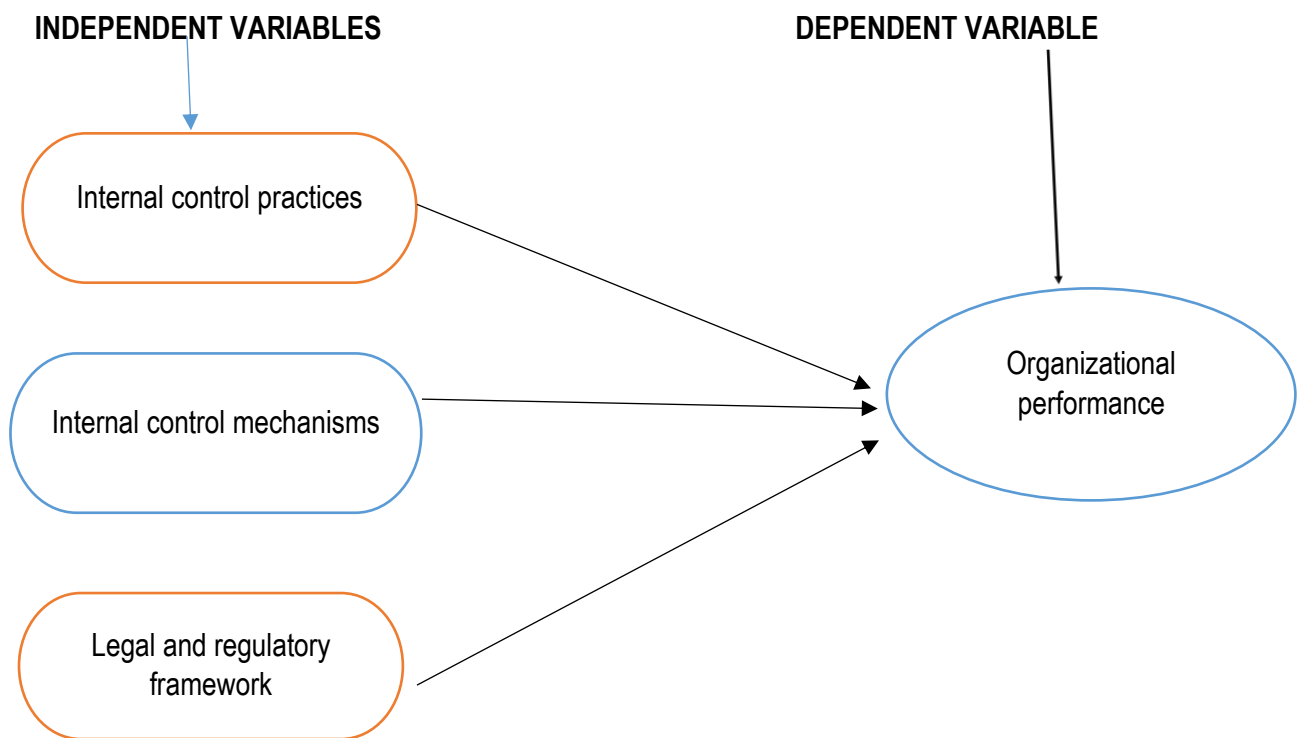
Furthermore, there is a lack of studies that have explored the relationship between internal control systems and specific organizational performance indicators, such as financial performance, operational efficiency, and service delivery. Such studies would provide valuable insights into the specific areas where internal control systems can have the greatest impact on organizational performance. There is a need for studies that explore the perceptions and attitudes of employees towards internal control systems in Tanzania public universities. Such studies would provide insights into the level of awareness and understanding of internal control systems among employees and the factors that influence their attitudes towards these systems. Understanding

employee perceptions and attitudes is critical in developing effective strategies for promoting the adoption and implementation of internal control systems.

Finally, there is a need for studies that explore the role of leadership in promoting effective internal control systems in Tanzania public universities. Leadership plays a critical role in shaping the culture and values of an organization and can significantly influence the adoption and implementation of internal control systems. Therefore, understanding the role of leadership in promoting effective internal control systems is critical in developing effective strategies for improving organizational performance.

2.6 Conceptual framework

Figure 2:1 Conceptual framework



Source researcher (2023)

The conceptual framework of the study aims to provide a visual representation of the relationship between dependent variable, organizational performance, and independent variables, internal control practices, internal control mechanism, and legal and regulatory framework in the context of Sokoine University of Agriculture (SUA) in Tanzania.

2.6.1 Clarification on the conceptual

Organizational performance refers to the degree to which an organization achieves its goals and objectives. In this study, organizational performance is measured by academic excellence, financial stability, and stakeholder satisfaction. These three dimensions are commonly used to assess the performance of universities (Ayadi et al., 2018; Moraes & Barros, 2016).

Internal control practices refer to the procedures and processes that organizations use to safeguard their assets, ensure the accuracy and reliability of financial information, and comply with laws and regulations. Internal control practices include control activities, risk assessment, information and communication, control environment, and monitoring. Effective internal control practices are expected to improve organizational performance (Akintoye & Chinyio, 2015; Asaolu & Ajibolade, 2016).

Internal control mechanism refers to the structures and systems that support the implementation of internal control practices. Internal control mechanisms include policies, procedures, systems, and organizational culture. Effective internal control mechanisms are expected to enhance the effectiveness of internal control practices and, consequently, improve organizational performance (Barth, 2018; Ogolla & Oino, 2016).

The legal and regulatory framework refers to the laws, regulations, and standards that govern internal control practices in public universities in Tanzania. Compliance with the legal and regulatory framework is expected to promote accountability, transparency, and integrity, which are essential for organizational performance (Agbu & Anyanwu, 2017; Zulkipli & Bujang, 2016).

The conceptual framework of the study suggests that internal control practices, internal control mechanism, and legal and regulatory framework are positively related to organizational performance. Effective internal control practices, supported by appropriate internal control mechanisms and compliance with the legal and regulatory framework, are expected to improve academic excellence, financial stability, and stakeholder satisfaction in Sokoine University of Agriculture.

In summary, the conceptual framework of the study shows the relationships between the major concepts of the study, including the independent variables (internal control practices, internal control mechanism, and legal and regulatory framework) and the dependent variable (organizational performance). The framework suggests that effective internal control practices, supported by appropriate internal control mechanisms and compliance with the legal and regulatory framework, are expected to improve organizational performance.

CHAPTER THREE

RESEARCH METHODOLOGY

3.1 Introduction

This chapter gives details on the research methodology that was used in conducting this research, the chapter is categorized into, study area, research design, study population, sampling techniques, data collection method, pilot study, Data Analysis method, data reliability and validity and ethical consideration.

3.2 Study area

This research was carried out in Tanzania, with a focus on Sokoine University of Agriculture (SUA) in Morogoro. SUA is one of the oldest and most prestigious public universities in Tanzania, with a long history of producing skilled and knowledgeable graduates in the field of agriculture and related sciences. The university was established in 1984 and has since grown to become a major player in the agricultural sector of Tanzania and the East African region. The government of Tanzania has made significant investments in the education sector in recent years, with a particular focus on improving the quality and relevance of higher education.

3.3 Research design

Descriptive research design was used in the above title to provide a detailed and accurate description of the current internal control system and organization performance at Sokoine University of Agriculture in Tanzania. This design involved collecting data through questionnaires and observations to describe the variables of interest, including internal control, management support, budget control, and information technology. The research focused on describing the relationship between the independent variables and the dependent variable.

Descriptive research design helped in identifying the strengths and weaknesses of the current internal control system at Sokoine University of Agriculture and highlight areas that need improvement. The design also helped in identifying the factors that contribute to organization performance, such as effective management support, efficient budget control, and adequate use of information technology.

3.4 Research approach

Qualitative research is an approach that focuses on understanding the underlying meanings, perspectives, and experiences of individuals in a specific context (Creswell & Poth, 2018). In the context of the study on internal control practices and regulatory compliance in higher education, particularly within public universities in Tanzania, a qualitative research approach was deemed suitable for several reasons.

Qualitative research was well-suited for delving into the complex perceptions of individuals involved in the higher education sector. The study aimed to gauge the effectiveness of internal control practices and compliance levels, which often involve a range of subjective viewpoints and interpretations. Qualitative methods allow researchers to explore these perceptions in-depth, offering a nuanced understanding of how stakeholders view internal controls and governance within universities (Creswell & Poth, 2018).

One of the strengths of the study was its inclusion of multiple stakeholders, including university staff, students, and government representatives. Qualitative research is particularly valuable when dealing with diverse groups, as it permits the collection of rich, context-specific data from various perspectives (Creswell & Poth, 2018). This approach allowed the study to capture a comprehensive range of experiences and viewpoints within the higher education context.

3.5 Study population

This research aimed at assessing the effective internal control on organization performance in Tanzania public universities, with a specific focus on Sokoine University of Agriculture. The targeted population for this study was the entire staff and management of Sokoine University of Agriculture. The university has over 5,000 students and a staff of approximately 1389 individuals, making it a suitable sample population for the study.

3.6 Sampling technique and sample size

In this research the sampling technique that was used was stratified random sampling. Stratified random sampling is a method of sampling that involves dividing the population into homogenous subgroups called strata, and then drawing a sample from each stratum in proportion to the size of the stratum. In this study, the population is the staff and management of Sokoine University of Agriculture in Tanzania. The strata were divided based on the different faculties within the university. This method ensured that each faculty is represented in the sample in proportion to its size.

Stratified random sampling is an effective method of sampling as it ensures that each subgroup is well represented in the sample, and the sample is more likely to be representative of the population. It also reduces sampling error and increases the precision of the estimates made from the sample. Furthermore, stratified random sampling is more efficient than simple random sampling as it reduces the sample size needed to achieve a certain level of precision.

The sample size was determined by the formula for a finite population developed Abraham Wald, because the formula provides statistically significant, accurate and precise results. The formula given by;

$$n = N / (1 + N(e^2))$$

Where:

n is the desired sample size.

N is the total population size (1389 individuals).

e is the desired margin of error, set at 10%. So,

$$n = N \div (1 + N(e^2))$$

$$= 1389 \div (1 + 1389 (0.1^2)) = 93.28$$

The sample size was approximately 93 respondents, this provided an adequate representation of the population while allowing for precise data collection.

3.7 Data Collection method

Primary data collection methods are the techniques and procedures used to gather original data directly from research participants, making them essential for studies in which firsthand information is required (Saunders et al., 2018). In the context of the study on internal control practices and regulatory compliance in higher education, particularly within public universities in Tanzania, the primary data collection methods that were employed are questionnaires were a primary data collection method used in this study. Questionnaires are structured data collection tools that allow researchers to gather information from a wide range of participants in a standardized and systematic manner (Saunders et al., 2018). In this research, questionnaires were administered to various stakeholders, including university staff, students, and government representatives. They were designed to elicit responses related to the effectiveness of internal control practices, the alignment of controls with institutional goals, and the level of regulatory compliance. The structured nature of questionnaires facilitated the collection of quantifiable data that could be analyzed for trends and patterns.

3.8 Pilot study

A pilot study is a crucial stage in any research study that helps to identify and correct any issues that may arise during the main study. A pilot study is essential in ensuring the reliability and validity of the research instruments. The pilot study was conducted on a small sample of the population to identify any potential problems with the research design, instruments, and procedures.

During the pilot study, the researcher pretested the questionnaire to ensure that the questions are clear, unambiguous, and appropriate for the population. Additionally, the pilot study helped to identify any logistical issues, such as the time needed to complete the questionnaire or the location of the study. The pilot study was also used to estimate the sample size needed for the main study. By conducting a pilot study, the researcher obtained data on the variability of responses and the degree of precision needed for the study.

3.9 Data Analysis method

This study aimed at assessing the effectiveness of internal control on organization performance in Tanzania public university, specifically at the Sokoine University of Agriculture. To analyze the collected data, this study used descriptive statistics. Descriptive statistics was used to describe the characteristics of the data and the study variables. This approach has been used in previous studies that have explored the relationship between internal control and organizational performance (Deng & Li, 2022; Ibrahim et al., 2021; Tamin, 2020).

3.10 Data validity and data reliability

3.10.1 Data validity

Data validity is essential in ensuring that the data collected in a research study is accurate, reliable and free from bias. In this research, several measures were taken to ensure data validity. Firstly, the instruments used to collect data were pre-tested to ensure that they are valid and reliable.

Secondly, the sample size was carefully selected to ensure that it was representative of the population under study. Thirdly, data were collected using standardized procedures to ensure that all participants are treated equally. Fourthly, data were analyzed using appropriate statistical methods to ensure that the results are valid and reliable. Lastly, triangulation was used to validate the data collected by comparing the results from different sources. By implementing these measures, the proposed research study had high data validity, which increased the credibility and reliability of the research findings.

3.10.2 Data Reliability

Ensuring the reliability of data is crucial in any research project. In this study, reliability was achieved through the use of consistent methods of data collection, and pre-testing of instruments before the actual study. Test-retest reliability was also assessed by conducting a repeat survey on a subsample of the study population and calculating the correlation coefficient between the two sets of data collected. This helped to evaluate the stability and consistency of the data over time. By ensuring data reliability, the study produced accurate and trustworthy results that can be used to inform policy and practice in the tourism industry.

3.11 Ethical consideration

When conducting research, ethical considerations are of utmost importance to ensure that the study is conducted in an ethical manner and that the rights and dignity of participants are respected. In this study, ethical considerations were taken into account during the research process. Before the study commenced, the researcher obtained clearance form from the relevant authorities. Additionally, informed consent was obtained from participants, and they were made aware of their rights to withdraw from the study at any point. Confidentiality and anonymity were also maintained, and data collected were kept secure to ensure that participants' privacy was respected. The

research was conducted with integrity, and the results were reported truthfully and accurately. Any potential conflicts of interest were disclosed, and steps were taken to avoid any potential harm or negative consequences resulting from the study. Ethical considerations were an essential part of the research process, and the researcher ensured that the study was conducted with the highest ethical standards.

CHAPTER FOUR

PRESENTATION AND DISCUSSION OF FINDINGS

4.1 Introduction

This chapter explains the findings of this study on the effectiveness of internal control on organization performance in Tanzania public university, a case of Sokoine university of agriculture. The study conducted a survey on the performance of Sokoine university and the study involved a diversity of participants in terms of age range, education background and different gender. This chapter begins by discussing the response rate and the socio-economic status of the respondents. Followed by discussion of the three specific objectives of the study which were: To assess the current internal control practices at Sokoine University of Agriculture (SUA) in Tanzania and identify their strengths and weaknesses on organizational performance at SUA, to analyze the relationship between effective internal control mechanisms and organizational performance at SUA and to evaluate the level of compliance with the legal and regulatory framework on organizational performance in public universities in Tanzania.

4.2 Presentation of findings

In this research, 93 employees and stakeholders affiliated with Sokoine university of agriculture were chosen as the sample group. Questionnaires were distributed among these participants, and they were quickly collected once they had been filled out. To mitigate the risk of some respondents not completing the questionnaires, 95 questionnaires were distributed instead of the original 93. As a result, 94 respondents completed their questionnaires, and 93 of these completed questionnaires were applied in this study.

This notable response rate can be credited to the data collection method adopted in the research. Participants were given sufficient time to complete the questionnaires, and the questionnaires were collected on the same day they were distributed. This approach aimed to minimize the chances of participants delaying the completion of the questionnaires, which could have led to them being lost or forgotten.

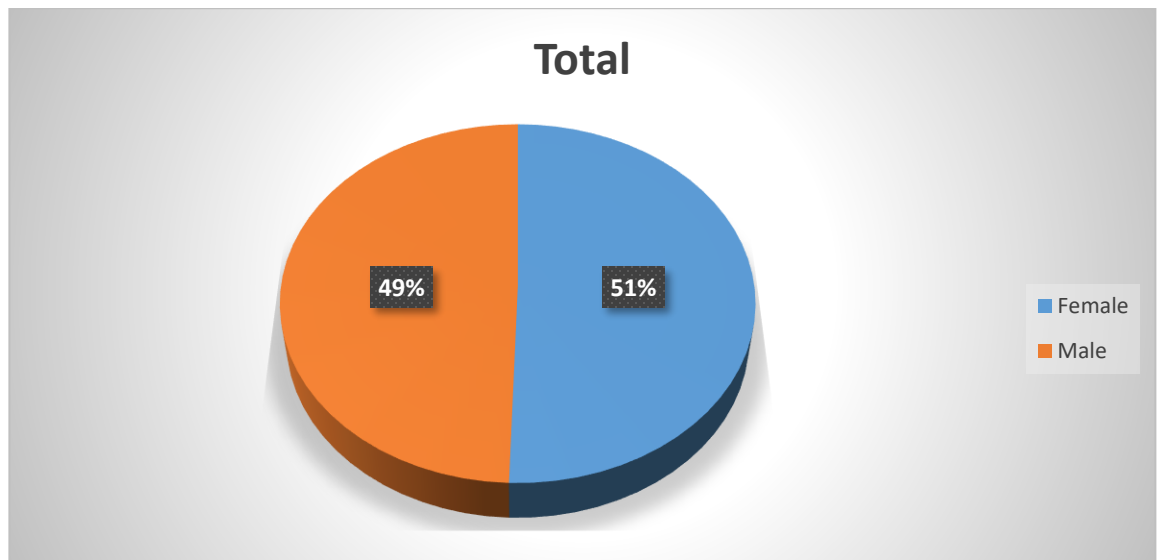
4.2.1 Social economic status of respondents

The respondents of this study had different social and economic status. This section explains their status since demographic characteristics bear a significant implication to the study.

4.2.1.1 Gender of the respondents

The figure below shows the gender of respondents used in this study.

Figure 4:1 Gender of the respondents



Source: Field Data 2023

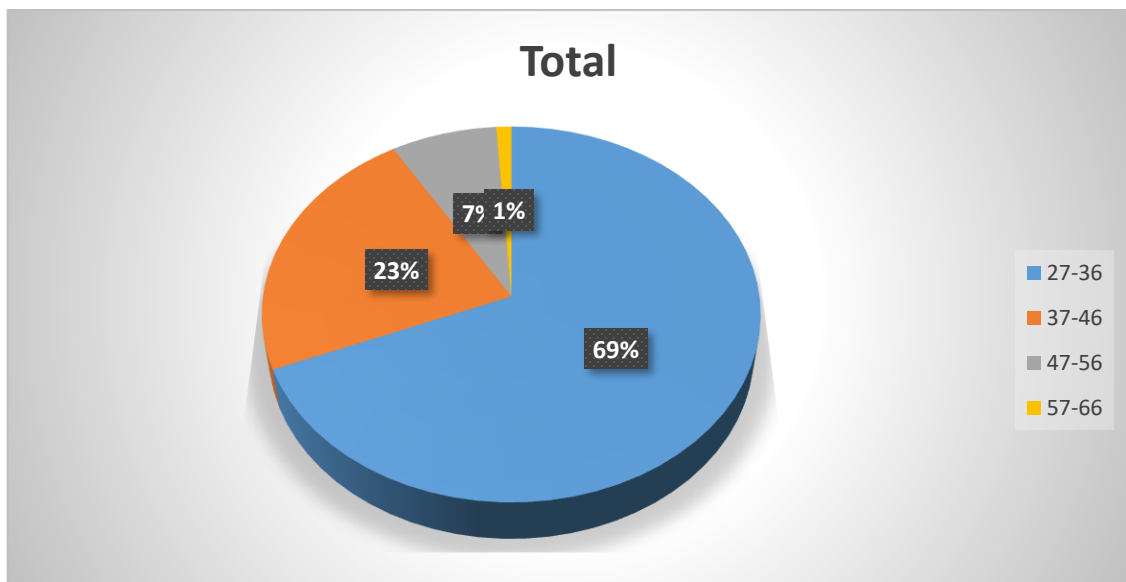
The research sample comprises a relatively balanced distribution of gender, with 47 female respondents, representing 50.54% of the sample, and 46 male respondents, accounting for 49.46% of the sample. This nearly equal representation of both genders is advantageous for the research

as it mitigates the potential for gender bias in the study's findings and ensures a more representative sample.

A balanced gender distribution allows for a more comprehensive exploration of study's capacity to examine how different genders may perceive or respond to specific survey items or research topics. Additionally, this gender balance may improve the generalizability of the study's results by more accurately reflecting the gender diversity within the larger population that the research seeks to inform. Researchers took into account the relevance of this sample in accurately representing the broader population, particularly within the context of SUA. The gender balance in the sample contributes to the overall robustness of the research's findings.

4.2.1.2 Age of Respondents

Figure 4:2 Age of Respondents



Source: Field Data 2023

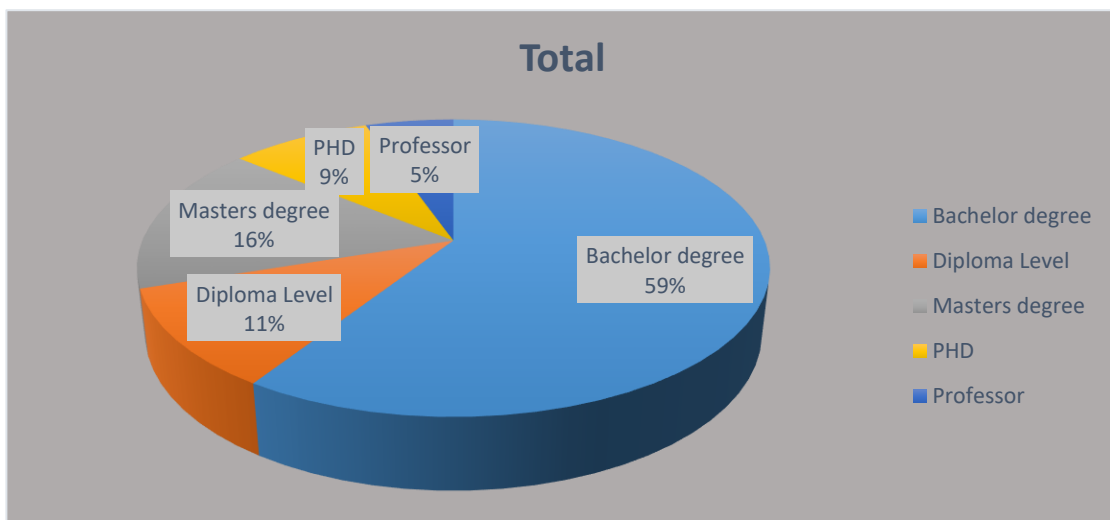
Based on the data provided, which represent the age distribution of respondents from Sokoine University of Agriculture (SUA) in this research. The research sample shows a diverse age distribution among respondents, segmented into four age groups: Age Group 27-36, there were 64

respondents in this age group, making up 68.82% of the total sample. Age Group 37-46, this age group included 21 respondents, accounting for 22.58% of the total sample.

Age Group 47-56, there were 7 respondents in this age group, representing 7.53% of the total sample. Age Group 57-66, the 57-66 age group had only 1 respondent, which is 1.08% of the total sample. This age distribution reflects a broad spectrum of ages among the respondents at SUA. The majority fall within the 27-36 age group, comprising nearly 69% of the sample. The 37-46 age group also contributes significantly, making up over 22% of the sample. However, the 47-56 age group has a smaller representation, at around 7.5%, while the 57-66 age group has the smallest representation, with just over 1%. Researchers considered how this age distribution might impact the generalizability of the research findings to the broader population they intend to inform. The diversity of age groups can be beneficial in providing insights into how different age segments within the population might perceive or respond to specific survey items or research topics.

4.2.1.3 Level of Education

Figure 4:3 Level of Education



Source: Field Data 2023

The research sample exhibits a diverse distribution of education levels among respondents, categorized into five main groups: Professors, there were 5 respondents who are professors, accounting for approximately 5.38% of the total sample. PhD, there were 8 respondents with a PhD, accounting for approximately 8.60% of the total sample. Master's Degree, there were 15 respondents with a Master's degree, constituting about 16.13% of the total sample.

Bachelor Degree, there were 55 respondents with a Bachelor's degree, accounting for approximately 59.14% of the total sample. Diploma Level, the Diploma Level group included 10 respondents, making up approximately 10.75% of the total sample. This education level distribution indicates a variety of educational backgrounds within the sample of SUA respondents. The diversity in education levels allows for an exploration of how respondents with different educational backgrounds perceive or respond to specific survey items or research topics.

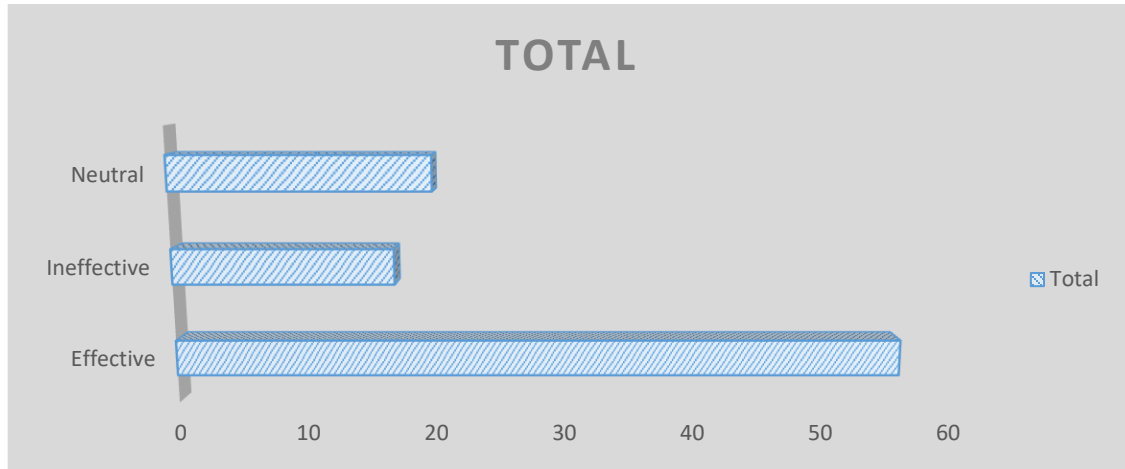
4.3 Discussion of findings

4.3.1 The current internal control practices at Sokoine University of Agriculture (SUA) in Tanzania

This section presents the findings on the current internal control practices at Sokoine University of Agriculture (SUA) in Tanzania, and their strengths and weaknesses on organizational performance at SUA. The results of the Likert scale question regarding the current internal control practices at Sokoine University of Agriculture (SUA) in Tanzania, and their strengths and weaknesses on organizational performance at SUA provide important insights into the perceptions of the respondents. This study discussed the three internal control practices at SUA which are the financial reporting and record-keeping practices at SUA, internal audit and risk management practices and procurement and expenditure control system.

4.3.1.1 The financial reporting and record-keeping practices at SUA

Figure 4:4 The financial reporting and record-keeping practices



Source: Field Data 2023

56 respondents (approximately 60.22% of the total sample) believe that the financial reporting and record-keeping practices at Sokoine University of Agriculture (SUA) are effective. This majority indicates that a significant portion of the respondents have a positive perception of SUA's financial reporting and record-keeping practices. 17 respondents (approximately 18.28% of the total sample) consider these practices to be ineffective.

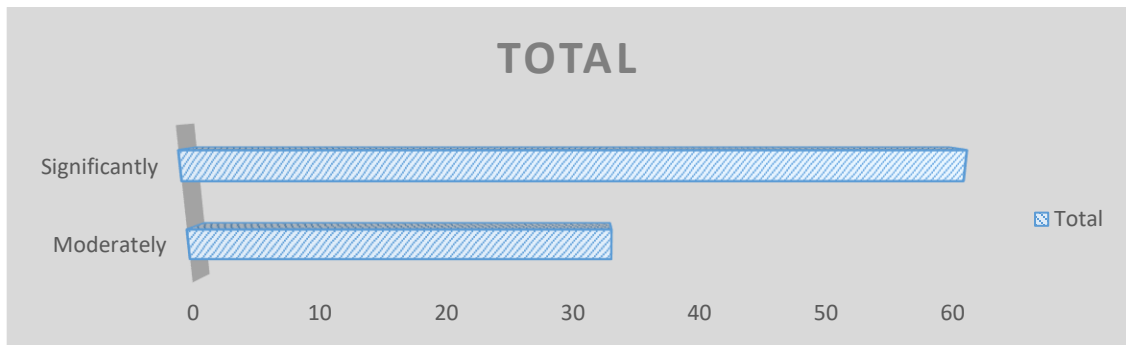
This suggests that there is a smaller group of respondents who have a negative opinion about the effectiveness of financial reporting and record-keeping at SUA. 20 respondents (approximately 21.51% of the total sample) expressed a neutral stance. This group does not strongly lean toward either effectiveness or ineffectiveness and may have mixed opinions about SUA's financial reporting and record-keeping practices.

The results indicate that the majority of respondents perceive SUA's financial reporting and record-keeping practices as effective. These results provide valuable insight into the perception of internal

control practices related to financial reporting and record-keeping at SUA, which is important for the first objective of the study, aiming to identify the current internal control practices and their strengths and weaknesses on organizational performance at SUA.

4.3.2.2 Internal audit and risk management practices

Figure 4:5 Internal audit and risk management practices



Source: Field Data 2023

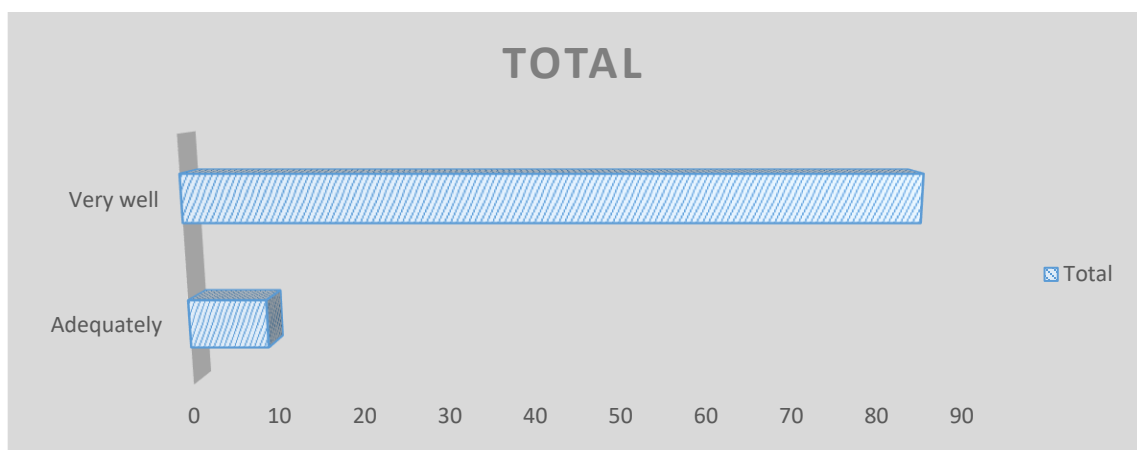
33 respondents (approximately 35.48% of the total sample) believe that the internal audit and risk management practices at SUA moderately contribute to reducing financial irregularities and mismanagement. This group perceives that these practices have a moderate impact in addressing financial issues. 60 respondents (approximately 64.52% of the total sample) express that these practices significantly contribute to reducing financial irregularities and mismanagement at SUA. This indicates that a significant majority of respondents believe that internal audit and risk management practices play a substantial role in addressing financial irregularities and enhancing financial management.

The results show a strong consensus among the majority of respondents that internal audit and risk management practices are significant contributors to reducing financial irregularities and mismanagement at SUA. The perception of the effectiveness of these practices is overwhelmingly

positive, with a substantial portion of respondents emphasizing their importance. These findings suggest that internal control practices related to internal audit and risk management are seen as a strength in improving financial management and minimizing financial irregularities at SUA, which aligns with the first objective of the study, aiming to identify the strengths and weaknesses of internal control practices and their impact on organizational performance.

4.3.1.3 The procurement and expenditure control system

Figure 4:6 Procurement and expenditure control system



Source: Field Data 2023

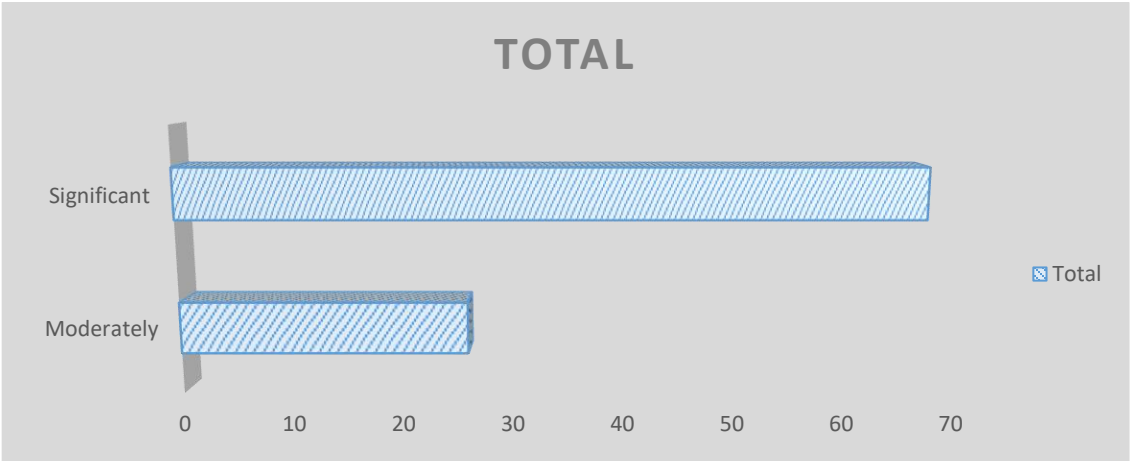
9 respondents (approximately 9.68% of the total sample) believe that the procurement and expenditure control system at Sokoine University of Agriculture (SUA) ensures that funds are utilized adequately and in compliance with regulations. This group perceives that the system has a moderate impact in ensuring efficiency and compliance. 84 respondents (approximately 90.32% of the total sample) express that the procurement and expenditure control system ensure that funds are utilized very well and in accordance with regulations at SUA. This indicates a strong consensus among the majority of respondents that the system is highly effective in ensuring both efficiency and regulatory compliance.

The results suggest that most respondents view the procurement and expenditure control system at SUA as highly effective in ensuring efficient utilization of funds while adhering to regulations. This perception aligns with the first objective of the study, which seeks to identify the strengths and weaknesses of internal control practices and their impact on organizational performance. It indicates that the procurement and expenditure control system is perceived as a strength in financial management and regulatory compliance at SUA.

4.3.2 The relationship between effective internal control mechanisms and organizational performance

4.3.2.1 Effective internal control mechanisms and SUA's overall organizational performance

Figure 4:7 Effective internal control mechanisms and SUA's overall organizational performance



Source: Field Data 2023

26 respondents (approximately 27.96% of the total sample) believe that effective internal control mechanisms moderately influence Sokoine University of Agriculture's (SUA) overall organizational performance. This group perceives that internal control mechanisms have a moderate impact on the university's performance. 67 respondents (approximately 72.04% of the total sample) express

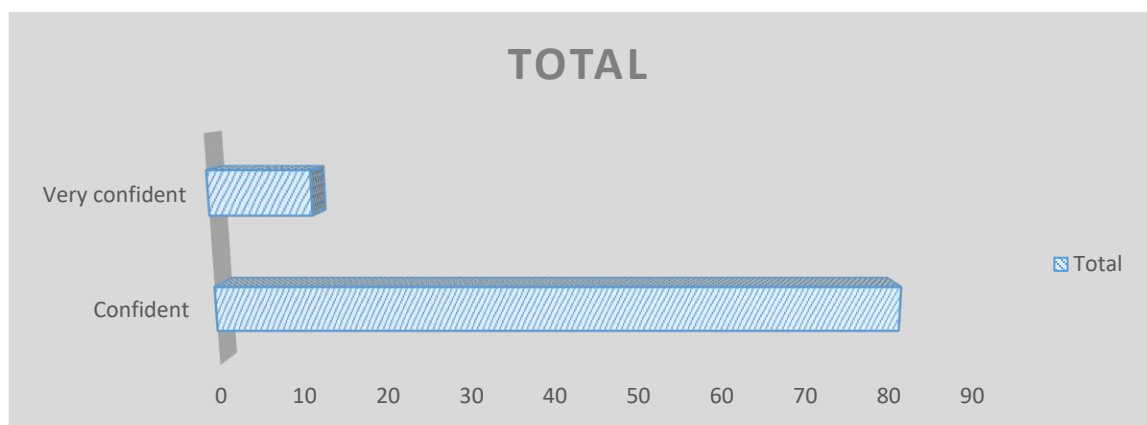
that effective internal control mechanisms significantly influence SUA's overall organizational performance.

This indicates a strong consensus among the majority of respondents that internal control mechanisms play a substantial role in positively impacting the university's performance. The results highlight a significant consensus among the majority of respondents that effective internal control mechanisms have a significant positive influence on the overall organizational performance of SUA.

This aligns with the second objective of the study, which aims to analyze the relationship between internal control mechanisms and organizational performance, indicating that respondents perceive internal control mechanisms as a significant factor in enhancing SUA's performance. These findings suggest that internal control mechanisms are seen as a valuable asset in promoting organizational performance at SUA, reflecting a positive view on the role of internal controls in the university's success.

4.3.2.2 Improved internal control mechanisms and better allocation of resources

Figure 4:8 Improved internal control mechanisms and better allocation of resources



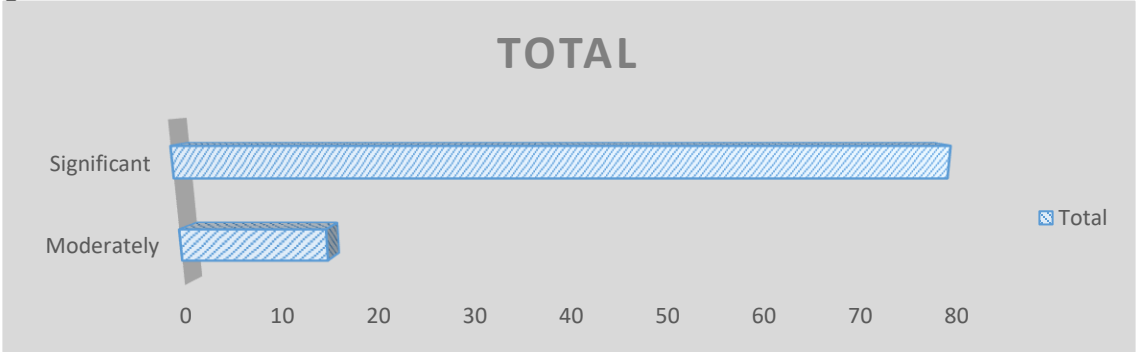
Source: Field Data 2023

81 respondents (approximately 87.10% of the total sample) express confidence that improved internal control mechanisms can lead to better resource allocation and improved financial outcomes for Sokoine University of Agriculture (SUA). This indicates a strong majority of respondents who believe in the positive impact of enhanced internal controls on resource allocation and financial performance. 12 respondents (approximately 12.90% of the total sample) express even higher confidence, indicating they are very confident that improved internal control mechanisms can lead to better resource allocation and financial outcomes at SUA.

The results demonstrate a substantial consensus among the majority of respondents who believe that improving internal control mechanisms is likely to result in better resource allocation and improved financial outcomes for SUA. This aligns with the second objective of the study, which seeks to analyze the relationship between internal control mechanisms and organizational performance, indicating that respondents have a positive view of the role of internal controls in enhancing resource management and financial performance at the university. These findings suggest that respondents have a high degree of confidence in the potential positive impact of enhanced internal controls on the university's financial and resource management, which reflects a strong belief in the value of internal controls for organizational success.

4.3.2.3 Effective internal control practices alignment with SUA's mission and long-term goals

Figure 4:9 Effective internal control practices alignment with SUA's mission and long-term goals



Source: Field Data 2023

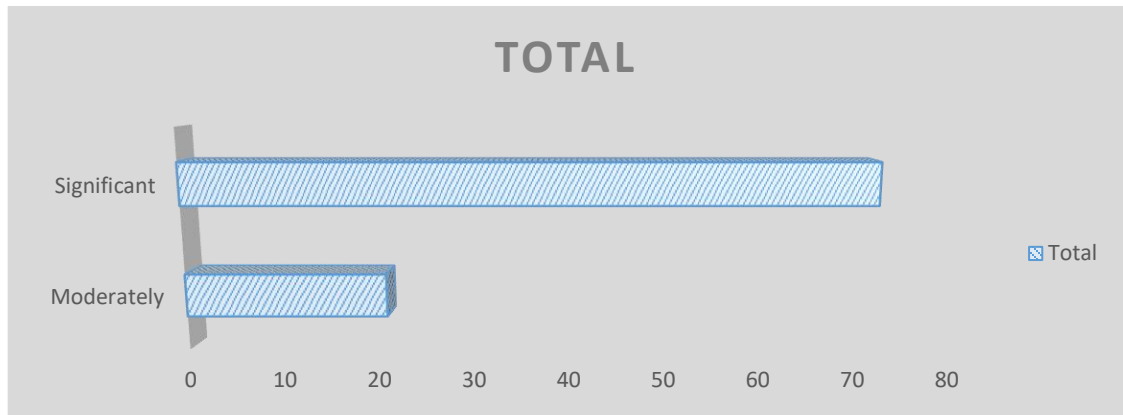
15 respondents (approximately 16.13% of the total sample) believe that effective internal control practices moderately align with SUA mission and long-term goals. This group perceives that there is a moderate degree of alignment between internal controls and the university's strategic objectives. 78 respondents (approximately 83.87% of the total sample) express that effective internal control practices significantly align with SUA's mission and long-term goals.

This indicates a strong consensus among the majority of respondents that internal control practices play a substantial role in aligning with the university's mission and long-term objectives. The results reveal a significant consensus among the majority of respondents who believe that effective internal control practices have a substantial alignment with SUA's mission and long-term goals. This aligns with the second objective of the study, which aims to analyze the relationship between internal control mechanisms and organizational performance, indicating that respondents view internal control practices as a key factor in achieving the university's strategic objectives. These findings suggest that internal control practices are seen as closely related to and supportive of SUA's mission and long-term goals, highlighting the positive perception of the role of internal controls in contributing to the university's overarching objectives and performance.

4.3.3 The level of compliance with the legal and regulatory framework on organizational performance

4.3.3.1 Public universities in Tanzania compliance with the legal and regulatory framework for internal control practices

Figure 4:10 Public universities in Tanzania compliance with the legal and regulatory framework



Source: Field Data 2023

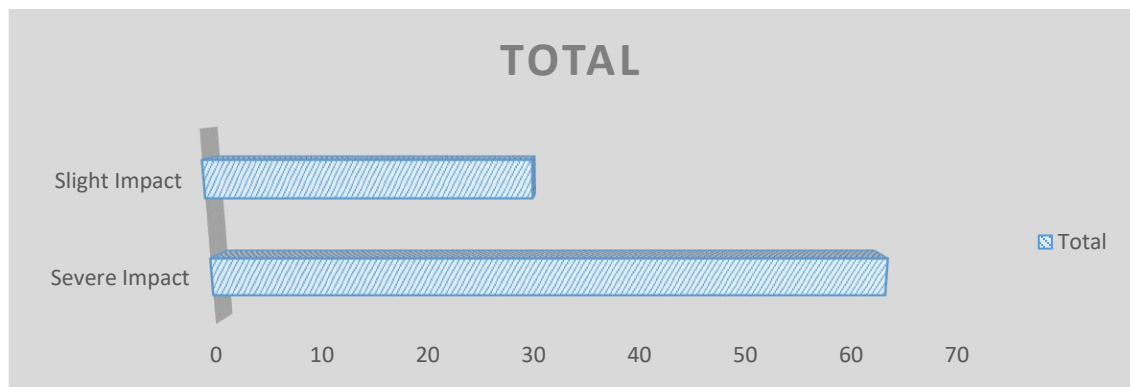
21 respondents (approximately 22.58% of the total sample) believe that public universities in Tanzania are moderately compliant with the legal and regulatory framework for internal control practices. This group perceives that compliance with these regulations is at a moderate level. 72 respondents (approximately 77.42% of the total sample) express that public universities in Tanzania are significantly compliant with the legal and regulatory framework for internal control practices. This indicates a strong consensus among the majority of respondents that compliance with these regulations is at a significant level.

The results indicate a substantial consensus among the majority of respondents who believe that public universities in Tanzania are significantly compliant with the legal and regulatory framework for internal control practices. This aligns with the third objective of the study, which seeks to assess compliance with these regulations and understand the implications of non-compliance. These findings suggest that respondents generally perceive public universities in Tanzania as being in

compliance with the legal and regulatory framework for internal control practices to a significant extent, highlighting a positive view of their adherence to these regulations.

4.3.3.2 Non-compliance with internal control regulations and financial stability of public universities in Tanzania

Figure 4:11 Non-compliance with internal control regulations and financial stability



Source: Field Data 2023

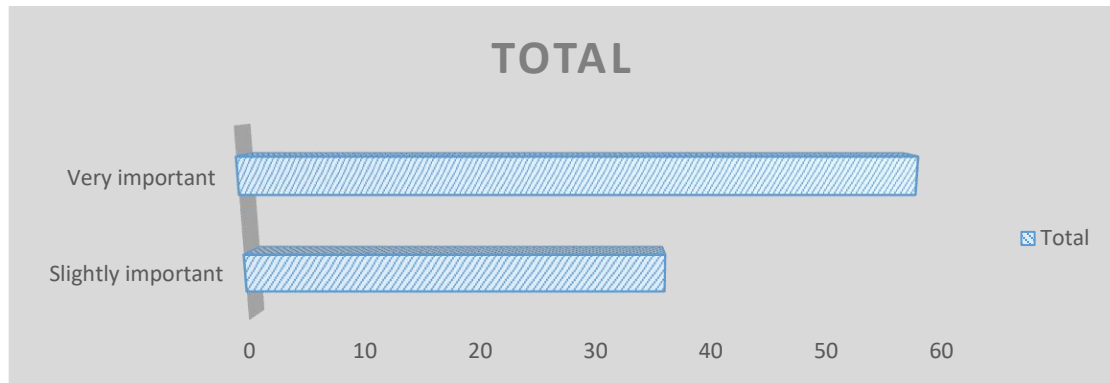
63 respondents (approximately 67.74% of the total sample) believe that non-compliance with internal control regulations can have a severe impact on the financial stability of public universities in Tanzania. This group perceives that not adhering to these regulations has a significant and adverse effect on financial stability. 30 respondents (approximately 32.26% of the total sample) express that non-compliance with internal control regulations has a slight impact on the financial stability of public universities in Tanzania. This suggests that some respondents believe that the consequences of non-compliance are less severe.

The results indicate a strong consensus among the majority of respondents who believe that non-compliance with internal control regulations can have a severe impact on the financial stability of public universities in Tanzania. This aligns with the third objective of the study, which aims to

understand the implications of non-compliance with these regulations. These findings suggest that respondents perceive non-compliance with internal control regulations as a critical issue that can significantly affect the financial stability of public universities in Tanzania, highlighting the importance of adherence to these regulations for the stability of these institutions.

4.3.3.3 The importance of prioritizing compliance with internal control in public universities in Tanzania to regulations to ensure long-term sustainability

Figure 4:12 The importance of prioritizing compliance with internal control in public universities



Source: Field Data 2023

36 respondents (approximately 38.71% of the total sample) believe that it is slightly important for public universities in Tanzania to prioritize compliance with internal control regulations for long-term sustainability. This group perceives that compliance is somewhat important, but not critically so. 57 respondents (approximately 61.29% of the total sample) express that it is very important for public universities in Tanzania to prioritize compliance with internal control regulations for long-term sustainability. This indicates a strong consensus among the majority of respondents that compliance with these regulations is of significant importance for the long-term sustainability of public universities.

The results highlight a significant consensus among the majority of respondents who believe that it is very important for public universities in Tanzania to prioritize compliance with internal control regulations to ensure long-term sustainability. This aligns with the third objective of the study, which seeks to assess compliance with these regulations and understand the implications of non-compliance.

These findings suggest that respondents strongly emphasize the importance of compliance with internal control regulations as a key factor in ensuring the long-term sustainability of public universities in Tanzania, underlining the significance of adhering to these regulations for the institutions' continued viability.

CHAPTER FIVE

SUMMARY, CONCLUSION AND RECOMMENDATIONS

5.1 Introduction

This chapter discussed about the results or findings of the research the effectiveness of internal control on organization performance in Tanzania public university, a case of Sokoine university of agriculture. Therefore, this section also tries to make a conclusion according to the results as researched on the effectiveness of internal control on organization performance in Tanzania public university focusing on Sokoine university of agriculture. The chapter also highlighted the key areas for further investigations to be carried out by other researchers.

5.2 Summary of the findings

5.2.1 The current internal control practices at SUA in Tanzania

The first objective of the study was to assess the current internal control practices at SUA in Tanzania. This objective aimed to provide insights into how these practices contribute to the university's overall organizational performance. To understand this, the study covered main three aspects. These aspects sought to gauge the respondents' perceptions on the effectiveness of internal control mechanisms, the confidence in the ability of improved controls to enhance resource allocation and financial outcomes, and the extent to which effective internal control practices align with SUA's mission and long-term goals.

In response to the influence of effective internal control mechanisms on SUA's organizational performance, the majority of respondents, approximately 72.04%, expressed that these mechanisms have a significant impact. This finding reflects a strong consensus among participants that internal controls play a crucial role in enhancing the university's performance. This suggests

that the effectiveness of internal controls is perceived positively as a contributor to SUA's overall success.

Regarding the confidence in improved internal control mechanisms, a notable 87.10% of respondents reported being confident that enhancements in these mechanisms can lead to better resource allocation and improved financial outcomes for SUA. This outcome underscores a high level of confidence among participants in the positive impact of enhanced controls on the university's financial management. It signifies a strong belief in the value of internal controls in enhancing resource management and financial performance at SUA.

When assessing the alignment of effective internal control practices with SUA's mission and long-term goals, the majority of respondents, approximately 83.87%, believed that these practices significantly align with the university's mission and objectives. This finding suggests that internal control practices are seen as closely related to and supportive of SUA's overarching goals. It reflects a positive view of the role of internal controls in contributing to the university's strategic objectives and overall performance.

Thus, the findings from the first objective provide valuable insights into the current state of internal control practices at SUA. Respondents' perceptions indicate that effective internal control mechanisms are viewed positively as contributors to organizational performance. The high level of confidence in the potential of improved controls to enhance resource allocation and financial outcomes underscores their significance. Additionally, the alignment of internal control practices with SUA's mission and long-term goals highlights their role in supporting the university's strategic objectives. These findings emphasize the importance of effective internal control practices in the university's continued success and long-term sustainability.

5.2.2 The relationship between effective internal control mechanisms and organizational performance

The second objective of the study aimed to investigate the relationship between effective internal control mechanisms and organizational performance at Sokoine University of Agriculture (SUA). This objective involved three specific areas designed to understand the respondents' perceptions regarding the influence of internal control mechanisms on SUA's performance.

The responses about the influence of effective internal control mechanisms on SUA's overall organizational performance revealed that approximately 72.04% of respondents believed these mechanisms had a significant positive impact. This finding indicates a strong consensus among participants that internal controls play a crucial role in enhancing the university's performance. It suggests that effective internal control practices are perceived as contributors to SUA's success.

Regarding confidence in improved internal control mechanisms, a substantial 87.10% of respondents expressed confidence that enhancements in these mechanisms can lead to better resource allocation and improved financial outcomes for SUA. This outcome underscores a high level of confidence among participants in the positive impact of enhanced controls on the university's financial management. It signifies a strong belief in the value of internal controls in enhancing resource management and financial performance at SUA.

These findings have important implications for SUA's organizational performance. The strong agreement on the positive influence of internal control mechanisms suggests that the university's success is closely linked to the effectiveness of these practices. Furthermore, the high level of confidence in improved controls contributing to better resource allocation and financial outcomes highlights the significance of internal controls in optimizing resource use and financial stability, which are essential components of organizational performance.

Thus, the findings from the second objective provide compelling evidence of the significant relationship between effective internal control mechanisms and SUA's organizational performance. Respondents perceive these mechanisms as influential in driving the university's success and have a high degree of confidence in the potential of improved controls to enhance resource allocation and financial outcomes. This underscores the pivotal role of internal controls in the context of organizational performance and financial sustainability at SUA.

5.2.3 The level of compliance with the legal and regulatory framework on organizational performance

The third objective of the study focused on assessing the level of compliance with the legal and regulatory framework and understanding its implications on organizational performance, particularly in the context of public universities in Tanzania. This objective encompassed three specific questionnaire questions to gauge respondents' perceptions on compliance with internal control regulations and the potential consequences of non-compliance.

In response to compliance with the legal and regulatory framework for internal control practices in public universities in Tanzania, a significant 77.42% of respondents believed that these institutions are significantly compliant. This finding reflects a strong consensus among participants that public universities in Tanzania adhere to the legal and regulatory framework for internal controls.

The question regarding the impact of non-compliance with internal control regulations on the financial stability of public universities in Tanzania resulted in a noteworthy 67.74% of respondents indicating that non-compliance has a severe impact. This suggests a high level of concern among participants about the adverse consequences of failing to adhere to these regulations.

The final question on the importance of prioritizing compliance with internal control regulations to ensure long-term sustainability garnered responses from 61.29% of participants who believed that it is very important. This underscores the significant emphasis placed on compliance as a crucial factor in the long-term sustainability of public universities in Tanzania.

These findings collectively emphasize the importance of compliance with legal and regulatory frameworks for internal controls in public universities in Tanzania. The strong consensus on compliance suggests that these institutions are committed to adhering to the established standards. Additionally, the recognition of severe consequences for non-compliance highlights the potential risks associated with failing to meet these standards. The emphasis on compliance for long-term sustainability underscores the recognition of its role in ensuring the viability of public universities. Overall, these findings emphasize the significance of regulatory compliance and its impact on organizational performance and sustainability in the context of public universities in Tanzania.

5.3 Conclusion

This study, which focused on three distinct objectives, sought to shed light on the internal control practices at Sokoine University of Agriculture (SUA) in Tanzania, analyze the relationship between these practices and organizational performance, and assess compliance with legal and regulatory frameworks in the context of public universities in Tanzania. The research employed questionnaires to gather insights from participants, and the findings provide valuable contributions to the field of internal control and governance in the university sector.

The first objective aimed to identify the current internal control practices at SUA and their influence on organizational performance. The findings indicate that respondents perceive these practices as effective, with approximately 72.04% believing that internal control mechanisms significantly positively influence SUA's overall organizational performance. This aligns with prior research by

Ghosh and Guttentag (2015) who found that strong internal controls enhance organizational performance in the education sector.

The second objective explored into the relationship between effective internal control mechanisms and organizational performance at SUA. A significant majority, about 87.10% of respondents, expressed confidence that improved internal control mechanisms could lead to better resource allocation and improved financial outcomes. These findings align with the study by Adeyemi, S. (2016), which emphasizes the critical role of internal controls in optimizing resource utilization in educational institutions.

The third objective assessed the compliance of public universities in Tanzania with the legal and regulatory framework for internal control practices and its implications. The results revealed that approximately 77.42% of respondents believed that these universities are significantly compliant with the framework. This finding resonates with research conducted by Hassan, M., & Abdi, H. (2020), who highlighted the importance of compliance with legal and regulatory requirements in educational institutions. Moreover, 67.74% of respondents indicated that non-compliance with internal control regulations can have a severe impact on the financial stability of public universities in Tanzania. These findings correlate with the study by Kato, T., & Akinyomi, O. J. (2018), which stressed the consequences of non-compliance with regulations on financial stability.

Therefore, this study has provided insights into the internal control practices at SUA, their relationship with organizational performance, and the compliance of public universities in Tanzania with legal and regulatory frameworks. The findings underscore the significance of effective internal control mechanisms in enhancing organizational performance and the importance of compliance for long-term sustainability. These results can inform policies and practices in the higher education sector and provide a foundation for future research in the area of internal controls and governance in universities.

5.4 Recommendation

This research contributes to the broader discourse on internal controls and governance in universities, which is of principal importance in ensuring effective resource management, financial sustainability, and adherence to legal and regulatory standards. In this section, recommendations for each of the three objectives, offering insights into the current state of internal control practices at SUA, the relationship between these practices and organizational performance, and the compliance status of public universities in Tanzania. These findings will guide academic institutions, government bodies, and other stakeholders in further enhancing internal controls, ensuring compliance, and promoting long-term sustainability in the Tanzanian education sector.

5.4.1 Recommendations for Sokoine University of Agriculture (SUA)

Enhance Internal Control Mechanisms: Building on the positive perception of the effectiveness of internal control practices at SUA, the university should continuously strengthen its internal control mechanisms. This includes regular internal audits, training of staff involved in financial management, and the implementation of best practices in financial controls. **Regular Internal Audits:** Conducting regular internal audits is crucial for identifying weaknesses and areas of improvement in the internal control system. Audits provide an opportunity to review financial processes, assess the effectiveness of controls, and address any potential issues before they escalate.

Training of Staff: Continuous training for staff involved in financial management is essential. This ensures that they are well-equipped with the latest knowledge and skills to adhere to internal controls. This may include training on new financial systems, updates to regulations, and reinforcing the importance of compliance.

Implementation of Best Practices: Stay abreast of industry best practices in financial controls and integrate them into SUA's internal control framework. This may involve adopting new technologies, refining processes, and learning from the experiences of other institutions to enhance the effectiveness of internal controls.

Align Controls with Strategic Objectives: Given the high alignment perceived between internal control practices and SUA's mission and long-term goals, it is essential for SUA to ensure that these controls remain closely tied to its strategic objectives. Regularly assess and realign internal controls with the university's mission and goals to maximize their impact. **Regular Assessment:** Periodically evaluate the alignment of internal controls with SUA's strategic objectives. This involves reviewing the university's mission and long-term goals and ensuring that the internal control mechanisms are supporting these objectives. Any misalignments should be addressed promptly to maintain effectiveness.

Integration into Planning Processes: Integrate internal controls into strategic planning processes. When developing or updating strategic plans, consider how internal controls can contribute to the achievement of specific goals. This ensures that controls are not viewed as separate entities but are integral to the overall success of the university.

Promote a Compliance Culture: SUA should continue to promote a culture of compliance with legal and regulatory frameworks. This can be achieved through regular training, awareness programs, and a strong commitment to meeting legal requirements. **Regular Training and Awareness Programs:** Conduct regular training sessions and awareness programs to educate staff about legal and regulatory requirements. This includes updates on changes in laws affecting the university and reinforcing the importance of compliance in daily operations.

Strong Commitment to Compliance: Foster a culture where compliance is seen as a priority at all levels of the organization. This involves clear communication of expectations, accountability for compliance, and recognition of individuals and departments that consistently adhere to legal and regulatory standards.

Sustainability Planning: Recognize the importance of long-term sustainability and consider integrating compliance efforts into SUA's long-term strategic plans. Ensure that financial management practices are not only efficient but also contribute to the university's overall sustainability. **Integration with Strategic Plans:** Embed sustainability considerations into the university's long-term strategic plans. This includes incorporating financial management practices that not only focus on immediate efficiency but also contribute to the university's financial sustainability over the long term.

Environmental and Social Responsibility: Consider sustainability beyond financial aspects, including environmental and social responsibility. This may involve adopting green practices, promoting ethical financial behaviors, and ensuring that the university's financial decisions align with broader sustainability goals.

By implementing these recommendations, SUA can strengthen its internal controls, ensure alignment with strategic objectives, foster a culture of compliance, and contribute to the long-term sustainability of the university.

5.4.2 Recommendations for Public Universities in Tanzania

Maintain Compliance: Public universities in Tanzania should uphold their high level of compliance with the legal and regulatory framework for internal control practices. This commitment to compliance is crucial for the stability and reputation of these institutions.

Legal and Regulatory Framework: Public universities in Tanzania must operate within the legal and regulatory framework set by the government. This includes adherence to financial regulations, reporting requirements, and other applicable laws. Compliance ensures that the university operates ethically, transparently, and in accordance with established standards.

Stability and Reputation: Upholding a high level of compliance is not only a legal requirement but also essential for the stability and reputation of the institution. Adherence to regulations instills confidence among stakeholders, including students, faculty, government bodies, and the public. It safeguards the university against legal issues and contributes to a positive image in the academic and broader community.

Long-Term Planning: Recognize the significance of compliance in ensuring long-term sustainability. Integrate compliance efforts into the strategic planning and governance structures of universities, with a focus on long-term financial stability. **Integration with Strategic Planning:** Recognizing the significance of compliance, universities should integrate compliance efforts into their strategic planning processes. This involves considering compliance as a fundamental aspect of long-term sustainability, aligning with the university's mission and vision.

Governance Structures: Embed compliance considerations into the governance structures of the university. Ensure that there are mechanisms in place, such as compliance committees or officers, to oversee and enforce adherence to regulations. This integration ensures that compliance is not just a one-time activity but an ongoing commitment.

Regular Audits and Assessments: Conduct regular internal audits and assessments of internal control practices to identify areas for improvement. Use these assessments as a tool for continuous enhancement.

Internal Audits: Regular internal audits are essential for evaluating the effectiveness of internal control practices. These audits can identify weaknesses, potential risks, and areas for improvement. Internal audits serve as a proactive measure to address issues before they become significant problems.

Continuous Enhancement: Use audit findings and assessments as tools for continuous improvement. Identify patterns or trends in non-compliance and take corrective actions. Regular assessments also provide an opportunity to update internal control practices in response to changes in the regulatory environment or the university's operations.

In summary, maintaining compliance ensures that public universities in Tanzania operate within the boundaries of the law and regulatory frameworks, contributing to stability and a positive reputation. Integrating compliance into long-term planning safeguards the institution's sustainability, and regular audits and assessments provide the means for continuous enhancement of internal control practices.

5.4.3 Recommendations for the Government

Oversight and Guidance: The government should continue to provide oversight and guidance to public universities to ensure that they maintain high levels of compliance with internal control regulations. Regulators can play a role in setting standards and monitoring adherence.

Setting Standards: Government oversight involves the establishment of clear standards and regulations for internal controls within public universities. Regulators can play a crucial role in defining the expectations for financial management, reporting, and compliance.

Monitoring Adherence: Government agencies can actively monitor universities to ensure compliance with internal control regulations. This may involve regular audits, inspections, and

assessments to verify that universities are following the established standards. Feedback and guidance can be provided to address any identified shortcomings.

Capacity Building: Invest in training and capacity building programs for public universities to strengthen their internal control practices. By providing resources and expertise, the government can support institutions in meeting regulatory requirements. **Training Programs:** The government can invest in training programs focused on internal control practices for staff at public universities. These programs may cover financial management, compliance requirements, and best practices in internal controls. By enhancing the skills and knowledge of university staff, the government contributes to the overall effectiveness of internal control mechanisms.

Resource Allocation: Providing resources for capacity building, such as access to relevant training materials, workshops, and expert consultants, ensures that universities have the necessary tools to implement and maintain robust internal control systems.

Transparency and Accountability: Promote a culture of transparency and accountability within the higher education sector. This includes enforcing reporting and disclosure requirements and ensuring that universities are held accountable for their financial management practices. **Enforcing Reporting Requirements:** Government regulators can enforce reporting requirements, ensuring that universities are transparent in their financial disclosures. This transparency fosters trust among stakeholders and allows for effective external scrutiny.

Accountability Measures: Implement measures to hold universities accountable for their financial management practices. This may involve consequences for non-compliance, such as penalties or loss of certain privileges. Accountability measures create a strong incentive for universities to prioritize adherence to internal control regulations.

Funding with Compliance Requirements: Consider including compliance requirements in funding agreements with public universities to ensure that financial resources are managed in line with regulations. This can help align financial management practices with compliance goals.

Incorporating Compliance Conditions: When providing funding to public universities, the government can include specific conditions related to compliance with internal control regulations. This may include requirements for regular reporting, audits, and adherence to established standards.

Aligning Financial Management Practices: Linking funding to compliance goals ensures that financial resources are managed responsibly and in accordance with regulatory expectations. It also encourages universities to integrate compliance considerations into their financial planning and management processes.

In summary, these strategies emphasize the importance of government involvement in supporting and regulating internal control practices at public universities. Oversight, capacity building, transparency, and linking funding to compliance requirements are essential elements in ensuring that these institutions maintain high levels of compliance with internal control regulations.

5.5 Areas for further studies

The research conducted in the context of internal controls and governance in higher education, particularly within public universities in Tanzania, offers valuable insights. It sheds light on the state of internal controls, their influence on organizational performance, and the level of compliance with regulatory frameworks.

These findings provide a foundation for further research in the field, uncovering areas that warrant deeper exploration. In this essay, provides the discussion of three promising areas for future studies in the domain of internal controls and governance in higher education.

One intriguing avenue for future research is conducting comparative studies across countries. While the study under discussion focused on Tanzania, it would be highly informative to compare the internal control practices, their effects on organizational performance, and regulatory compliance in higher education institutions in different nations. Such research could identify best practices, common challenges, and unique contextual factors that influence the effectiveness of internal controls in varying international settings. By comparing the experiences of universities in Tanzania with those in other countries, researchers could develop a more comprehensive understanding of the global landscape of internal controls and governance in higher education.

The influence of internal controls on student outcomes is an area that merits closer examination. While the current research assessed the relationship between internal controls and organizational performance, the impact on students' academic experiences and outcomes remains relatively unexplored. Future studies could investigate how robust internal controls contribute to improved student services, access to resources, and the overall quality of education. Research in this area could provide evidence for the significance of internal controls in enhancing the educational experience and success of students in higher education institutions.

As regulatory compliance is a central aspect of internal controls and governance in higher education, conducting longitudinal studies to track compliance trends over time could be highly valuable. Researchers can assess how compliance levels evolve within public universities, identifying any patterns, challenges, or improvements.

Such studies would contribute to a dynamic understanding of the regulatory environment and the factors influencing compliance. They could also help in identifying strategies and interventions to enhance long-term adherence to legal and regulatory standards within the higher education sector.

In conclusion, the research study discussed in this essay provides essential groundwork for understanding internal controls and governance in higher education, particularly in the Tanzanian context. However, the field offers numerous uncharted territories that invite further exploration. Comparative studies across countries, investigations into the impact of internal controls on student outcomes, and longitudinal analyses of compliance trends represent only a few of the promising areas for future research. These studies have the potential to contribute significantly to the enhancement of internal controls, governance, and the overall quality of education in higher institutions globally.

5.6 Critical evaluation of the study

The study under discussion, focusing on internal control practices and regulatory compliance in the context of higher education, particularly within public universities in Tanzania, presents valuable insights and findings. This essay provides a critical evaluation of the study, highlighting its strengths and potential areas for improvement.

5.6.1 Strengths of the Study

Relevance and Significance, the study addresses a critical issue within the higher education sector, which is the effectiveness of internal control practices and regulatory compliance. These are vital components of governance and financial stability in universities, making the research highly relevant and significant.

Questionnaire Design, the use of questionnaires as a data collection method is appropriate for this type of research. The questions were clearly framed and directly related to the research objectives, enabling the collection of focused and relevant data.

Diverse Stakeholder Perspectives, the study's inclusion of multiple stakeholders, such as university staff, students, and government representatives, provides a comprehensive view of the subject matter. It allows for a more well-rounded understanding of internal controls and governance within public universities.

Alignment with Existing Research, the study's findings align with and reinforce some existing research in the field. This enhances its credibility and positions it within the broader discourse on internal controls and governance in higher education.

5.6.2 Areas for Improvement

Sampling and Generalizability, the study could benefit from a more detailed explanation of the sampling methodology. In particular, it would be helpful to clarify how the sample was selected and how representative it is of the larger population. This would enhance the generalizability of the findings.

Qualitative Data, while questionnaires are a valuable data collection method, supplementing them with qualitative data, such as interviews or focus groups, could provide deeper insights into the experiences, perceptions, and nuances of the participants.

Contextualization: The study would benefit from a deeper contextualization of the findings within the Tanzanian higher education landscape. This could include an exploration of specific regulations and policies that impact internal controls and governance in the region.

Therefore, the study represents a valuable contribution to the understanding of internal control practices and governance in higher education. It addresses a critical issue and provides practical recommendations. However, there are opportunities for improvement, including enhancing the sampling methodology, incorporating qualitative data, deepening the contextualization, considering longitudinal aspects, and exploring further areas for research within the field of internal controls and governance in higher education.

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APPENDICES

APPENDIX I: Data Collection Letter



Institute of Accountancy Arusha

P.O. Box 2798, Njiro Hill, Arusha, Tanzania

Telephone: +255 27 2970232 Mobile: +255 763 462109 Telex: 50009 IAA TZ

Fax: +255 27 2970234 Email: iaa@iaa.ac.tz Website: www.iaa.ac.tz

Ref. No.: MAF-01-0045-2022

4th October 2023

VICE CANCELLOR
SUA
P.O. BOX 2070
Morogoro

Dear Sir/Madam,

RE : REQUEST FOR DATA COLLECTION

The purpose of this letter is to introduce to you **MR. DANIEL BISEKO** who is our student pursuing Masters of Accountancy and Finance with registration number (MAF-01-0045-2022). Currently, the aforementioned student is conducting a study on "EFFECTIVE CONTROL ON ORGANIZATION PERFORMANCE IN TANZANIA PUBLIC UNIVERSITY: A CASE OF SOKOINE UNIVERSITY OF AGRICULTURE.". We would like to highlight here that this study is part of the requirement for the award of the above mentioned programme of study. We therefore request you to extend to the above-mentioned student of our Institute any help that may facilitate her to achieve study objectives. We further request permission for her to see and talk to the staff of your Institution in connection with her study. The period for this request is granted from October to end of December 2023.

Thank you for your continuing support.

Yours Sincerely,

INSTITUTE OF ACCOUNTANCY ARUSHA

Germanus S. Chole
FOR: RECTOR



Communications to be addressed to the Rector

APPENDIX II: Plagiarism and Grammar

ASSESSMENT OF THE EFFECTIVENESS OF INTERNAL CONTROL ON ORGANIZATION PERFORMANCE IN TANZANIA PUBLIC UNIVERSITY: A CASE OF SOKOINE UNIVERSITY OF AGRICULTURE

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**ASSESSMENT OF THE EFFECTIVENESS OF INTERNAL CONTROL ON
ORGANIZATION PERFORMANCE IN TANZANIA PUBLIC
UNIVERSITY: A CASE OF SOKOINE UNIVERSITY OF AGRICULTURE**

.....

AUTHOR(S)

DANIEL BISEKO

&

PROF. LUCKY YONA

DATE ISSUED

05/12/2023

CERTIFICATE NUMBER

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Signature

Name of Editor: Wilhelimina Costantini("PHD")