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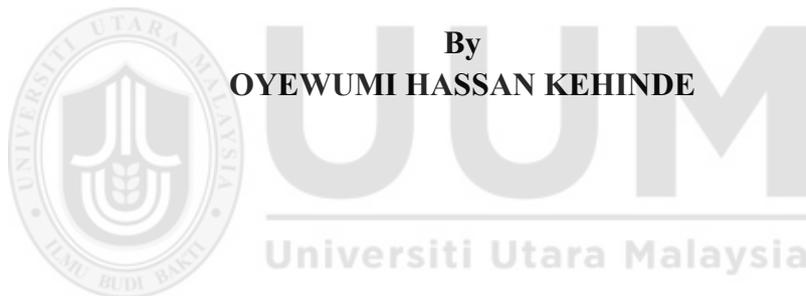
**THE MEDIATING EFFECT OF MANAGEMENT SUPPORT ON AUDIT
QUALITY AND TASK PERFORMANCE OF INTERNAL AUDITORS IN
NIGERIA**

OYEWUMI HASSAN KEHINDE



**DOCTOR OF PHILOSOPHY
UNIVERSITI UTARA MALAYSIA
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**THE MEDIATING EFFECT OF MANAGEMENT SUPPORT ON AUDIT
QUALITY AND TASK PERFORMANCE OF INTERNAL AUDITORS IN
NIGERIA**



**Thesis Submitted to
Othman Yeop Abdullah Graduate School of Business,
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In Fulfillment of the Requirement for the Degree of Doctor of Philosophy**



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SCHOOL OF ACCOUNTANCY
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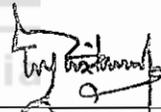
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ABSTRACT

This study examines the audit quality determinants on task performance (TP) of internal auditors (IAs) in the Nigerian Tertiary Institutions. Audit quality determinants in this study, therefore, comprise independence and objectivity (IND), internal and external auditors' relationship (IEAR), communication skills (CS) and management support (MS). The study further investigates the mediating effect of MS on the relationship between IND, IEAR, CS, and the TP in tertiary institutions. This quantitative research employs a cross-sectional design, a survey method, and questionnaire technique. The researcher distributed 528 questionnaires to the respondents, out of which 360 questionnaires were found usable for analysis. Also, the study employs Partial Least Squares-Structural Equation Modelling (PLS-SEM) as a statistical analysis tool. Ten hypotheses were formulated and tested. The results support seven hypothesised relationships, which are significant and positive. Specifically, the findings reveal that IND, CS, and MS have positive significant relationships with the TP, which implies that they have a substantial influence on the TP. Similarly, the findings show that IND and IEAR have positive significant relationships with MS, which indicates they have an impact on the MS, and MS mediates the relationship between IND, IEAR and TP. Three hypotheses are not supported. They are IEAR to TP, CS to MS, and the mediating (MS) effect of CS on TP. This study contributes to theory, methods and practice by introducing CS and employs MS as a mediating variable on TP of IAs. It provides awareness for IAs to have a reasonable level of independence and objectivity, secure adequate management support, promote cordial relationship with the external auditors, and possess excellent communication skills for the actualisation of effective and efficient TP. It also has an implication on the government, regulatory authorities, council, and the management of tertiary institutions.

Keywords: task performance, management support, audit quality, internal auditors, Nigeria

ABSTRAK

Kajian ini meneliti kualiti penentu audit ke atas prestasi tugas (TP) juruaudit dalaman (IA's) di Institusi Pengajian Tinggi Nigeria. Penentu kualiti audit dalam kajian ini terdiri daripada kebebasan dan objektiviti (IND), hubungan juruaudit dalaman dan luar (IEAR), kemahiran berkomunikasi (CS) dan sokongan pengurusan (MS). Kajian ini selanjutnya menyelidik kesan perantara MS terhadap hubungan antara IND, IEAR, CS dan TP di institusi pengajian tinggi. Kajian kualitatif ini menggunakan reka bentuk kajian keratan rentas dan kaedah soal selidik. Pengkaji telah mengedarkan sebanyak 528 borang soal selidik kepada responden, dan hanya 360 daripadanya boleh digunakan untuk dianalisis. Kajian ini juga menggunakan Pemodelan Persamaan Kuasa Dua Terkecil Berstruktur (PLS-SEM) untuk menganalisis statistik. Sebanyak sepuluh hipotesis telah dibina dan diuji. Kajian menyokong tujuh hipotesis yang dihubungkan, yang didapati signifikan dan positif. Secara khususnya, hasil kajian menunjukkan IND, CS dan MS mempunyai hubungan yang signifikan dengan TP yang menunjukkan bahawa ianya mempunyai pengaruh yang besar terhadap TP. Pada masa yang sama, hasil kajian menunjukkan IND dan IEAR mempunyai hubungan yang signifikan dengan MS dan ini menunjukkan ianya memberi kesan terhadap MS dan MS pula merupakan perantara hubungan antara IND, IEAR dan TP. Terdapat tiga hipotesis yang tidak disokong. Hipotesis tersebut adalah hubungan IEAR terhadap TP, CS terhadap MS dan kesan pengantara (MS) CS terhadap TP. Kajian ini menyumbang kepada teori, kaedah dan amalan dengan memperkenalkan CS dan menggunakan MS sebagai pemboleh ubah pengantara TP terhadap IA. Kajian ini memberikan kesedaran kepada IA agar mempunyai tahap kebebasan dan objektiviti yang munasabah, mempunyai sokongan pengurusan yang mencukupi, mempunyai hubungan yang baik dengan juruaudit luar, serta memiliki kemahiran berkomunikasi yang baik untuk TP yang cekap dan berkesan. Hal ini juga memberikan kesan terhadap kerajaan, penguatkuasa, majlis dan pengurusan institusi pengajian tinggi.

Kata Kunci: prestasi tugas, sokongan pengurusan, kualiti audit, juruaudit dalaman, Nigeria

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DEDICATION

This study is dedicated to my boss, Alhaji Adelani Olayiwola Olowookere, my family, and all those who believe that where determination exists, failure cannot dismantle the flag of the ultimate success.



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LIST OF ABBREVIATIONS

ANAN	Association of National Accountants of Nigeria
AGF	Auditor-General for the Federation
AVE	Average Variance Extracted
CAE	Chief Audit Executive
CBOK	Common Body of Knowledge
CEO	Chief Executive Officer
CFO	Chief Finance Officer
CHIADINCOE	Committee of Heads of Internal Audit Directorate in Colleges of Education
CHIADINU	Committee of Head of Internal Audit Departments/Units in Nigerian Universities
CIA	Chief Internal Auditor
CIAGFS	Committee on Internal Audit Guidance for Financial Services
CS	Communication Skills
CR	Composite Reliability
CVR	Cross-Validated Redundancy
DA	Director of Audit
EFCC	Economic and Financial Crimes Commission
ETS	Educational Testing Service
FGFR	Federal Government Financial Regulations
HEO	Higher Executive Officer
HOA	Head of Audit
IAD	Internal Audit Department
IA	Internal Auditors
IBM SPSS	Integrated Business Machine Statistical Packages for Social Sciences

ICAN	Institute of Chartered Accountants of Nigeria
IEAR	Internal and External Auditors Relationship
IELTS	English Language Testing System
IFAC	International Federation of Accountants
IFRS	International Financial Reporting Standard
IIA	Institute of Internal Auditor
IND	Independence and Objectivity
IPPF	International Professional Practice Framework
IPSAS	International Public Sector Accounting Standard
ISA	International Standards on Auditing
ISPPIA	International Standards for the Professional Practice of Internal Auditing
MS	Management Support
NAO	National Audit Office
NBTE	National Board for Technical Education
NCCE	National Commission for Colleges of Education
NSA	Nigerian Standards on Auditing
NSQC	Nigerian Standards on Quality Control
NTI	Nigerian Tertiary Institutions
NUC	National Universities Commission
OLRT	Outer Loading Relevance Testing
OYAGS	Othman Yeop Abdullah Graduate School of Business
PLS-SEM	Partial Least Squares-Structural Equation Modeling
SSE	Sum of the Squared Prediction Errors
SSO	Sum of Squared Observations
TOEFL	Test of English as a Foreign Language
TP	Task Performance

TPIA	Task Performance of Internal Auditors
UI	University of Ibadan
UUM	Universiti Utara Malaysia
VC	Vice-Chancellor
VIF	Variance Inflation Factor



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CHAPTER ONE

INTRODUCTION

1.1 Background to the Study

The downfall of Enron and many other prominent companies in the world has shifted the attention of organisational stakeholders to internal auditing task performance (Christopher, 2014; Dhamankar & Khandewale, 2003). Internal auditing task has become an important control mechanism in every organisation (Ahmad, 2015; Badara & Saidin, 2014; Baharud-din, Shokiyah, & Ibrahim, 2014; Unegbu & Kida, 2011; Cohen & Sayag 2010).

Internal auditing task in the world has metamorphosed from its traditional role of ticking the box by examining the financial and accounting activities of the organisation to examining the entire operation of the organisation (Algeru, 2011). Al-Twajjry, Brierley, and Gwilliam (2003) specify two significant benefits derivable from having internal audit function in an organisation. Firstly, the organisation tends to gain from the conventional audit leading to prevention and detection of irregularities and fraud and safeguarding the assets of the organisation. Secondly, the organisation benefits from the value audit which has to do with the economy, efficiency, and effectiveness of all activities of the organisation. The ultimate goal of internal audit task, therefore, is to add value to the overall activities of an organisation through the economy, efficiency, and effectiveness.

The value-adding function of internal auditing cuts across all businesses, sectors, and organisations. However, Al-Twajjry *et al.* (2003) argue that this value adding function may not be effective in developing countries. Based on this background,

this study examines internal audit operation in Nigerian Tertiary Institutions (NTI) and identifies the factors that hinder the task performance of internal audit departments/units in the institutions.

Nigeria has 326 tertiary institutions comprising 141 Universities, 100 Polytechnics, and 85 Colleges of Education (Federal Ministry of Education, 2015; National Board for Technical Education, 2015; National Commission for Colleges of Education, 2015; National Universities Commission, 2015). These institutions are required, by regulation, to establish Internal Audit Department (IAD) with the objectives of examining the inflows and outflows of fund, ensuring compliance with internal control system, and providing consulting and advisory services to the Chief Accounting Officers of the institutions on issues relating to finance, risk, internal control and other related matters (Federal Government Financial Regulations, 2009).

In recognition of the importance and essence of internal auditing (Christopher, 2012; Zakaria, Selvaraj, & Zakaria, 2006), the government and private organisations in many countries consider the creation of Internal Audit Department (IAD) and empowerment of Internal Auditors (IAs) as necessary. For example, in Nigeria, just like in other countries, government at the Federal, State, and Local levels give the establishment of Internal Audit statutory and regulatory backing. Section 1701(i) of Federal Government Financial Regulations (FGFR, 2009) of Nigeria (as amended) regards Internal Audit as a control mechanism, which functions by evaluating and measuring the effectiveness of internal control systems in an organisation. Hence, section 1701(ii) of the same regulation mandates the Accounting Officers of ministry or extra-ministerial offices and other arms of government to ensure that an Internal

Audit Department is established to provide a complete and regular audit of the accounts and records of income and expenditure and assets of the government. Aside this general regulation, each organisation has its independent Financial Regulations and Operational Manual that spells out the task of Internal Auditors (IAs), but not in conflict with the FGFR.

Tertiary Institutions in Nigeria are arms of the government whose financial operations are regulated by the provisions of the FGFR and Uniform Accounting manuals of the coordinating authorities (National Universities Commission-NUC, National Commission for Colleges of Education-NCCE, and National Board for Technical Education-NBTE). Hence, the establishment and empowerment of Internal Audit functions become obligatory. The major assumption is that the existence of the internal audit function will ensure compliance with the internal control system, and prevent all sorts of irregularities and financial mismanagement.

Despite the reforms and the existence of the roles and responsibilities of Internal Audit function, studies have shown lapses in internal control system and several occurrences of fraud, misappropriation, and irregularities in the Nigerian Tertiary Institutions (Whawo, 2015; Adetoso, Oladejo, & Akesinro, 2013; Akpomi, Ugodulunma, & Nnadi, 2005). Evidence has also established various violations of normative rules (Auditor-General for the Federation of Nigeria, 2016; 2015; 2009 Annual Reports). For example, Section 1705 of the Financial Regulation requires the Head of Internal Audit Department to ensure that one hundred percent pre-payment audit is carried out on all financial transactions. Regrettably, this procedure is not always being followed. The report of the Auditor-General for the Federation of

Nigeria (2015) submitted to the National Assembly of Nigeria contains queries and indictments of many Chief Accounting Officers (CAO) of Tertiary Institutions. For example, Section 9.15 of the report states:

“At the Obafemi Awolowo University (OAU), Ile-Ife, it was observed that several payments totalling N504,018,666.04 (Five hundred and four million, eighteen thousand, six hundred and sixty-six naira, four kobo) were made without raising payment vouchers. Furthermore, the transactions did not pass through internal audit checks. The payment process contravened the provisions of the Financial Regulations and all extant circulars on payment for public transactions (p.276)”.

This kind of problem and many other related ones have been featuring in the report of the Auditor General for the Federation virtually every year. The tertiary institutions have not been able to curb all these irregularities. For instance, similar indictment and complaint of internal audit department being ex-communicated from its task of pre-auditing of payment vouchers were made in Sections 7.12 and 7.13 of the 2009 report. Specifically, Section 7.12 states thus:

“93 payment vouchers amounting to ₦254,771,277.44 were paid without being reviewed or pre-audited by the Internal Audit Unit contrary to Financial Regulation 2011. The Vice Chancellor has been informed of this anomaly and urged to ensure that all payment vouchers are pre-audited by the Internal Audit Unit before payments are made in line with extant Financial Regulations (Auditor General for the Federation, 2009, p.269)”

This abnormality and many others give concern and, therefore, corroborate the argument of Achua and Alabar (2014) and Akpomi, Ugodulunma, and Nnadi, (2005) that Internal Auditors in NTIs are neglected, underused, undervalued, and taken-for-granted by the management.

Several other reports from the supervisory authorities on the financial usage of the tertiary institutions have shown that the task performance of the internal auditors is weak or the internal auditors are restricted from performing their task efficiently and

effectively. Specifically, the last report of the Auditor General for the Federation of Nigeria (2016) points out many irregularities in the application of funds and keeping of proper accounting records by the tertiary institutions, which ordinarily would not have happened if the task performance of internal audit department was not impaired. For instance, Section 10.05 of the report states:

“The sum of N132,500,000.00 (One hundred and thirty-two million, five hundred thousand naira) was paid to the contractor through 3 (three) different payment vouchers. The three (3) payment vouchers were neither pre-audited nor checked by the relevant units before payment, and there was no proper description of work done on the payment vouchers (Auditor General for the Federation, 2016, p. 271)”.

As noted by Akharayi (2013) study, no Head of Internal Audit Department in the Nigerian Tertiary Institutions has taken any bold step of reporting any discrepancies observed during his duties. This is because Internal Auditors are safeguarding their jobs. Consequently, the internal audit task as a tool for ensuring effective utilisation of resource (Abdulmalik, Che-Ahmad, & Aliyu, 2015) is not achievable.

Lack of task performance of Internal Auditors (IAs) is associated with the inability of internal auditors to prevent irregularities and perform their functions as expected. Mattoasi and Samsudin (2015) state that the performance of the organisations in the public sector is measurable through the quality service delivery to the community. Based on this, therefore, the task performance of internal audit is dependent on the quality of service to the organisation it serves.

Akpomi, Ugodulunwa, and Nnadi, (2005) investigated the factors responsible for the frequent incidence of fraud and irregularities in NTIs. The finding of the study reveals that non-functional IAD is one of the factors for it. The study, therefore, recommends the empowerment of IAD by the management. However, the study does

not give the factors responsible Internal Audit non-performance. Supporting this, Adetoso, Oladejo and Akesinro (2013), citing Lorsase, (2004), state that the concern and questions that are usually being asked when there is an occurrence of fraud or irregularity are “where are the Accountants and the Auditors?” (p.106), ‘who is to blame?’ (Siriwardane, Kin Hoi Hu, & Low, 2014, p.193). Thus, the effective task performance of IAs in NTIs becomes doubtful as they cannot be exonerated in case there is any problem.

The International Standards for Professional Practice of Internal Auditing (ISPPA, 2012), issued by the Institute of Internal Auditors (IIA) prescribe the required standards, attributes, and guidelines that can enhance effective task performance of IAs. In the literature, other measurements such as profitability, balanced scorecard, and other yardsticks have been used by professional and academic researchers. Till date, there appears not to be uniformity in measuring Internal Auditors’ performance. Consequently, some of the previous studies resulted in using IIA standards for assessing the performance of IAs (Mebratu, 2015; Baharud-din, Shokiyah & Ibrahim, 2014; Fadzil, Haron & Janta, 2005; Al-Twajry, Brierley & Gwilliam, 2003), while others made use of other models (e.g., Alzeban & Gwilliam, 2014; Abu-Azza, 2012; Karagiogos, Drogas & Giovanis, 2011; Cohen & Sayag, 2010; Ahmad *et al.*, 2009; Mihret & Yismaw, 2007).

Tertiary institutions are not profit-making organisations, and hence, the measurement indicators of profitability and balanced scorecard are not applicable. Owing to the prescription of ISPPA and the variables examined in the prior literature, and considering the environmental peculiarity of Nigeria itself, therefore, this study

examines four audit quality determinants on the task performance of Internal Auditors. The key factors comprise independence and objectivity, internal and external auditors' relationship, communication skills, and management support.

The Internal Audit Manual and the Financial Regulations and Operational Guideline of each of the tertiary institutions in Nigeria outline the functions, duties, and responsibilities of IAs in an organisation. IAs are, therefore, assumed to be performing if the prescribed tasks in the regulations are carried out. In this context, therefore, Internal Auditors are required to ensure compliance of the auditees to internal control system, council instructions and directives, and management decision extract and guidelines; ensuring that the institutions are guided against fraud, waste, and loss; safeguarding the assets of the institutions; reviewing financial and operating activities among others (University of Ibadan Audit Manual, 2014; Nigerian Standards on Auditing - NSA, 2013).

Independence and Objectivity are like the two sides of a coin that cannot be separated in the context of Internal Auditors' task performance. The ISPPIA (2012) looks at objectivity from personal trait point of view and considers it as an unbiased mental attitude that allows IAs to perform their works without any iota of a quality compromise. Objectivity requires Auditors not to allow any bias, conflict of interest or unnecessary influence to override their professional judgments (IFAC, 2014; ICAN, 2009). Independence, on the other hand, is the autonomy and freedom to carry out internal audit activity without any undue influence (IFAC, 2014; ISPPIA, 2012; ICAN, 2009). Hence, independence is the core of auditing profession (Baabbad &

Abidin, 2015). Independence and Objectivity are jointly required to perform audit tasks effectively and efficiently.

In the same manner, the interaction of IAs with the external professional of like mind such as External Auditors influences their task performance. Internal and External Auditors' relationship in terms sharing of working papers, ideas, and opinion is a catalyst for good task performance (NSA, 2013; ISPPPIA, 2012).

Moreover, IAs communicate the output of their work to the management and also interact with the auditees at the input and process levels. The output of the auditors becomes meaningless if it is not clear, concise, unambiguous, complete, constructive and timely for management to understand and make a decision (ISPPPIA, 2012; Moeller, 2009). Effective communication is, therefore, a suitable mechanism for enhancing task performance of IAs (Smith, 2005). To be effective regarding communication, the Chief Audit Executive (CAE) and other IAs need to have excellent skills in writing, speaking, listening and reading.

Management Support is a crucial factor in the actualisation of effective task performance of IAs (Alzeban & Gwilliam, 2014). Hence, the resources available to audit department, the staff strength, attendance of training and retraining programs by staff, the scope of the audit activities to cover, and other things required by IAs to discharge their responsibility effectively are influenced and determined by the management. The ISPPPIA, therefore, requires the Head of IAD to consider the input of management in the audit plan.

The subsequent sections discuss the statement of the problem, research question, objectives of the study, significance of the study, the scope of the study, chapter summary, and organisation of the study.

1.2 Statement of the Problem

The global economic crisis that ravaged the world between 2008 and 2009, and several corporate scandals before and after the crisis (Enron, WorldCom, Parmalat) around the world are the catalyst for internal audit recognition, importance, and application. This is evidenced by the emphasis of Internal Audit Function (IAF) in the corporate governance principle (Soh & Martinov-Bennie, 2011). However, in Nigeria, there is a gap in that audit recognition, application, and significance (Achua & Alabar, 2014; Achua & Ogunjuboun, 2014; Akpomi, Ugodulunma & Nnadi, 2005). This study has potential to create awareness among the stakeholders.

Internal auditing is supposed to be independent, objective, and add value (IIA, 2015). It provides support to the Management, Audit Committee, and the Board of the organisation through a dependable, reliable, and objective services that enhance quality decision making (Ljubisavljevic & Jovanouc, 2011). It also ensures improvement in the organisational efficiency and effectiveness through constructive criticism (Cohen & Sayag, 2010).

Despite this recognition and importance worldwide, internal auditing is less researched, less regulated, and its value-adding may not be effective especially in Nigeria (Badara & Saidin, 2014; Kiabel, 2012; Cohen & Sayag, 2010; Mihret, James & Mula, 2010; Mihret & Yismaw, 2007; Salawu & Agbeja, 2007; Al-Twajjry *et al.*,

2003). For IAD to be value adding and efficient, the operators have to comply with the prescription of ISPPIA comprising objectivity, independence, and cooperation from the stakeholders (Al-Twajjry *et al.*, 2003). This study fills the gap to ensure that internal auditing is value adding and efficient.

Empirical studies on internal audit, with particular emphasis on Internal Auditors' task performance, have received little attention in literature especially in developing countries. Consequently, previous studies that examined the performance or effectiveness of IA (Alzeban & Gwilliam, 2014; Badara & Saidin, 2014; Cohen & Sayag, 2010; Arena & Azzone, 2009; Yee *et al.*, 2008; Mihret & Yesmaw, 2007; Al-Twajjry *et al.*, 2003) advocated for extension of study on performance of IA to developing countries. Specifically, Alzeban and Gwilliam (2014) state:

“The results of this study may not translate easily to either other developing countries without similar oil reserves, or to developed countries with a long tradition of commercial enterprise, public sector institutions, and forms of governance within those entities ...these issues and areas are open to further research inquiry and investigation in both developing and developed countries and, to some extent, in the private and public sector (p.85)”.

Given this background, the combination of lack of research in internal auditing, the absence of regulation, and the fact that the function may not add value call for this study. Examining internal auditing in a developing country like Nigeria adds to the body of knowledge and addresses the gap in the literature. This study, therefore, examines the audit quality determinants on the task performance of Internal Audit Department (IAD) in the NTIs.

Internal Audit Department (IAD) in NTIs are primarily required to perform the traditional audit by ensuring complete and continuous checks of all the inflows and

outflows of money. Particularly, no single amount should be paid without audit input on the payment vouchers and other enabling documents (FGFR, 2009). The Department is also mandated by the FGFR, the accounting and the audit manuals of the institutions, and the professional standards, to monitor and ensure compliance with the internal control system, prevent and detect fraud, and safeguard the assets of the institutions among other functions. In order to achieve these responsibilities, duties, and the intended purpose of internal audit creation, the professional standards (ANAN, 2014; ISPPIA, 2012; ICAN, 2009) require IAs to be independent, objective, skilful, and enjoy the support and cooperation of the stakeholders.

Consequently, Section 1715 of the FGFR, the operating accounting manual of regulatory authorities (NUC, NCCE), and the accounting and audit manual of the institutions empower IAs to have unrestricted access, at all reasonable time, to information, records, store, and employees in order to carry out their responsibilities. Also, IAD is empowered to issue a monthly, quarterly, and half-yearly reports, disclosing its level of satisfaction with the general operation of the organisation.

However, despite all these measures put in place, Internal Audit Departments in NTIs are not effective (Achua & Ogunjuboun, 2014). Hence, stakeholders are not getting the best out of the investment made by the departments thereby casting doubts on the future of internal auditing in the institutions (Achua & Alabar, 2014). The usual complaint in the public sector is that IAD is understaffed, lacks adequate skills, shortfalls of appropriate training, lacks autonomy to operate effectively and efficiently, and lacks the support of the management (Ejoh & Ejom, 2014; Kiabel, 2012; Unegbu & Kida, 2011). This calls for serious concern. Unfortunately, with the

importance of tertiary institutions in the development of any nation, there appears to be a dearth of empirical study on the performance of IAD in the institutions.

The acute shortage of fund constraints the management from addressing the problem of shortage of workforce in IAD, and training and retraining of Audit personnel (Ejoh & Ejom, 2014). Okoye, (1998), earlier suggested that effective utilisation of internal audit functions by the Chief Executive Officer (CEO) of tertiary institutions, especially in the period of low funding, can go a long way in ensuring judicious utilisation of fund. He states:

“Internal audit unit is an essential organ for the realisation of the aims and objectives for which Nigerian Universities are set up. It is my submission, therefore, that any Vice-Chancellor that hopes to realise the objective of his institution with the meagre amount of resources must take concrete steps to strengthen the internal audit unit (p.150)”

Unfortunately, even with the staff shortage, IAs are being under-utilised, neglected, or relegated (Achua & Alabar, 2014; Achua & Ogunjuboun, 2014; Akpomi, Ugodulunma & Nnadi, 2005) resulting from mismanagement of fund.

Internal Audit Department (IAD) in NTIs are primarily required to perform the traditional audit by ensuring complete checks of all the inflows and outflows of money. Particularly, no single amount should be paid without audit input on the voucher and other enabling documents (FGFR, 2009). The Department is also mandated by the regulations to monitor and ensure compliance with the internal control system, prevent and detect fraud, and safeguard the assets of the institutions.

Unfortunately, evidence has shown violations of financial regulations by the institutions, even with the power of checks conferred on IAs. For instance, the office

of the Auditor-General for the Federation, while performing its constitutional duty of periodic checks (Section 85.4 of the 1999 constitution of the Federal Republic of Nigeria) on the tertiary institutions, indicts many CEOs of the institutions in several pages of its 2016, 2015, 2013 and 2009 annual reports. These reports of the Auditor-General implicate many CEOs on violations of financial regulations ranging from payment processed without vouchers being raised; payment made without audit input; approval for payment beyond the limit of the CEO; inappropriate virement of fund; awards of contract without due process being followed; non-remittance of relevant taxes, and other related issues.

Moreover, headlines in the daily newspapers and publications on media give no real indication of judicious management of the dedicated fund on the institutions, even with the presence of internal audit departments/units in the institutions. Headlines in media such as “Council recommends college Bursar for dismissal over fraud” (Daily Independent, June 8, 2015); “Millions looted from treasury of Yaba College of Technology” (Sahara Reporters, 2014; Osun Defender, February 25, 2014); “Alleged fraud: EFCC drags VC, College Bursar to court” (Vanguard, October 9, 2013); among others are indications that financial irregularities in NTIs exist. Hence, the presence, relevance, and the performance of internal auditors become questionable. While reporting a petition arising from the incidence of fraud in one of the institutions, one of the national daily newspapers in Nigeria states thus:

“Accusations of rampant large-scale stealing, double deals, nepotism, the ‘cooking of the books,’ money laundering, collusion, and illegal splitting of contracts, are among just some of the financial hi-jinx, and the subject of a scathing, and shocking, 11 page petition from a high-ranking official inside the Yaba College of Technology. Mr. Olu Ibirogb, the Bursar and Chief Financial Officer of the Yaba College of Technology in Lagos, has raised the alarm, and names names, over what he described as “monumental fraud,” on the college’s treasury by the institution’s Rector, Dr. Mrs. Margaret Kudirat Ladipo (Osun Defender, 25th February, 2014)”



Figure 1.1
Media reports of irregularities in Nigerian Tertiary Institutions
 Source: Researcher’s compilation (2015)

In the same manner, another newspaper- Daily Independent- on 8th of June 2015 reported thus:

“The Bursar of Osun State College of Education (OSSCE) Ila-Orangun, Akin Olatilo, has been recommended for dismissal with immediate effect over alleged fraud, incompetence, dishonesty, and stealing. All the students were asked to pay ₦300 each for insurance, and about ₦16 million was realised from that scheme. ₦14 million was deducted and allegedly paid to an insurance company. But the insurance company in question has written to the institution to declare that not a Kobo was paid to it”.

When fraud or irregularities occur in a system, Internal Audit Department used to be indicted (Noah, 2009; Akpomi *et al.*, 2005), and the questions that are often resorted to are ‘where are the Accountants and Auditors?’ (Adetoso *et al.*, 2013, citing Lorsase, 2004, p.106), and ‘who is to blame?’ (Siriwardane, Kin Hoi Hu & Low, 2014, p.193). In other words, since the task of IAs is to safeguard the assets of the institutions, guard them against fraud, loss, and waste, and provide a consulting role to the CEOs, they can, therefore, not be exonerated from lack of performance if there is a fraud or irregularity.

If Internal Audit is also value added as stated in its definition by the Institute of Internal Auditor (IIA), and same has been validated by the previous studies as defence mechanism for achieving accountability and integrity (Ahmad, 2015; Mihret, James & Mula, 2010), it, therefore, becomes necessary to assess the task performance of IAs in NTIs. This is because tertiary institutions, in any part of the world, are powerful tools for economic and sustainable national development (Ogbogu, 2011).

Tertiary institutions are centres of impactful learning and serve as a model to the society. Therefore, researching into the TP of internal auditors in the NTIs is

justifiable because the long run effect of the existence of irregularities, fraud, and mismanagement of fund on the government, students, and the general public is high if left unchecked. As argued by Salmi (2009), lack of transparency in tertiary institutions tends to have a negative impact on the government and students. Based on this, the society tends to suffer because the fund of the institutions misappropriated would have been utilised by the government for other meaningful developmental projects. Also, the students who are the potential leaders of tomorrow tend to copy a model observed in their various institutions and transfer such to their places of work after graduation.

The TP of IAs in the NTIs appears to be non-existent because of low level of independence from the management. Evidence shows that the auditors lack autonomy to operate. For instance, the reports of the AGF cited several occasions where the input of the auditors were not sought in many transactions right from the point of initiation through the level of approval and to the point of payment (Sections 10.05, 9.15 and 7.12 of the Auditor-General's report for 2016, 2015 and 2009 respectively). The problem of autonomy erodes the power of unrestricted access to information, records, and personnel conferred on the internal auditors, hence, undermines their TP.

According to the resource-based theory, which stipulates that the available resources to an individual (unrestricted access in this case) will determine the level of performance. Also, the study of Filli and Opeyemi (2016) on accountability in the tertiary institutions in Kogi State, Nigeria, revealed that the IAs in the institutions lack independence from the management, and thus, could not efficiently discharge

their responsibility of enhancing accountability. Therefore, the concept of independence is core in auditing profession (Baabbad & Abidin, 2015), otherwise the TP of IAs will become a mirage.

In the NTIs, the relationship between the internal and external auditors appears to be lacking. This is evidenced by several reported cases of misappropriation, fraud, and irregularities in the institutions despite the presence of internal auditors and the conduct of audit by the statutory or external auditors. In practice, internal and external auditors perform complementary roles. The performance of auditing task by both auditors is ordinarily expected to increase the coverage of audit work, enhance the level of compliance with the internal control system, and ultimately boost the TP of IAs (Mihret et al., 2010; Al-Twajjry et al., 2004). Literature posits that there is a relationship between internal and external auditors in relation to task performance.

There are indications of inadequate communication skills among the officers of tertiary institutions in Nigeria. For instance, the report of the Auditor-General for the Federation (2016) condemned the writing style of a financial officer, and this puts doubt on the communication skills. Zacchea (2013) states that auditors need excellent communication skill to achieve meaningful performance. Therefore, TP of the IAs may be impaired if they lack communication skills.

Also, contrary to happenings in other parts of the world, Internal Auditors in Nigerian tertiary institutions lack management support, regulatory and professional backing (Okoye, 1998). Many IAs in Nigeria are subjected to the professional hazard (Unegbu & Kida, 2011), yet the management does not make provision for an

adequate protective mechanism for them. This, perhaps, prevents and deters them from performing their duties as expected. Consequently, Unegbu and Kida, (2011) state:

“Another factor, which impairs internal audit efficiency, is the hazards that stare the honest and principled internal auditor in the face, there are reported cases of assassinations, burglary, native medicine and acid attacks on the lives and properties of internal auditors” (p.307).

Management support has been argued to be a catalyst for TP of IAs, and also found to influence other determinants of TP. Alzeban and Gwilliam (2014) specify that management support is instrumental to TP and without it, IAs will not be adequately independent and will have limited relationship with other stakeholders.

Empirical studies on internal audit performance assessment are scanty in Nigeria. Prior literature tends to concentrate on countries where compliance with IIA standards and corporate governance principles are mandatory (Sarens, Abdolmohammadi & Lenz, 2012- US; Fischer & Montondon, 2005-US; Woodard, 2000- US). Some were also conducted in countries where the political settings are entirely different from that of Nigeria (Mebratu, 2015- Ethiopia; Alzeban & Gwilliam, 2014 - Saudi Arabia; Christopher, 2012- Australia; Muqattash, 2011- United Arab Emirates; Soh & Martinov-Bennie, 2011- Australia; Ahmad *et al.*, 2009- Malaysia; Yee, Sujun, James & Leung, 2008- Singapore; Al-Twaijry *et al.*, 2003- Saudi Arabia), while some were carried out in developing countries with no or low level of corruption (Abu-Azza, 2012, Libya; Ebaid, 2011, Egypt; Mihret & Yismaw, 2007, Ethiopia).

Since the application of IIA standards is not mandatory in Nigeria (Okoye, 1998), the political setting of the country differs significantly, and a country with high level of corruption (Transparency International, 2014; Gallup Survey, 2012), coupled with evidence of non-functional internal auditing (Akpomi *et al.*, 2005), it becomes imperative to examine the audit quality determinants on the performance of IAs in Nigeria.

Aside the country based gap enumerated earlier; the organisational setting where earlier studies were also conducted also creates a gap. Tertiary educational institutions, as necessary for national development, suffer neglect of empirical research. Prior literature focused much on the performance of IAs in government ministries, establishment, and Local government (Mebratu, 2015; Alzeban & Gwilliam, 2014; Badara & Saidin, 2014; Alzeban & Sawan, 2013; Abu-azza, 2012). Other studies on same also focused on private sector (Karagiorgos, Drogalas, and Giovanis, 2011; Muqattash, 2011; Cohen & Sayag, 2010; Arena & Azzone, 2009). Though, few studies are identified to have touched the role and performance of IAs in tertiary institution, they tend to have a narrow scope of covering a single university as a case study (Mihret & Yismaw, 2007) that lack generalization, cover universities only (Christopher, 2014; Woodard, 2000; Zakaria, Selvaraj, & Zakaria, 2006) without recourse to the Colleges of Education and Polytechnics; or consider Universities and Colleges of Education (Fischer & Montodon, 2005) without Polytechnics.

In Nigerian context, few studies have also examined internal audit practice and functions. However, some of these studies are conceptual and not related to tertiary

institutions (Nwonyuku, 2015; Badara & Saidin, 2013; Osisioma, 2012). Unfortunately, the few available empirical studies (Baadara & Saidin, 2014; Enofe *et al.*, 2013; Kiabel, 2012; Unegbu & Kida, 2011) are not also in the educational sector. The available few studies on tertiary institution are mostly conceptual (Achua & Alabar, 2014; Achua & Ogunjuboun, 2014; Okoye, 1998), while the empirical study (Ejoh & Ejom, 2014) examines only a single institution. Since it has been established that internal audit departments in tertiary educational institutions in Nigeria are not functioning as expected (Akpomi *et al.*, 2005), it becomes necessary to examine the audit quality determinants on the task performance of the department in the institutions in a holistic manner covering Universities, Polytechnics, and Colleges of Education.

The methodological approaches used by prior literature also differ significantly regarding population, sample, scope, approach adopted, and data analysis method which led to differences in conclusions. While some used survey method with quantitative approach (e.g Alzeban & Gwilliam, 2014; Ejoh & Ejom, 2014; Cohen & Sayag, 2010; Arena & Azzone, 2009); some used qualitative approach and case study (Abu-Azza, 2012; Lelis & Pinheiro, 2012; Yee *et al.*, 2008; Mihret & Yismaw, 2007) which led to inconsistencies in findings. Also, model development is based on International Standards for Professional Practice of Internal Auditing (ISPPA) in some studies, while some developed their models, which also led to slight differences in conclusions.

This study wears different outlook. Firstly, the study used the combination of the main factors enumerated in ISPPA and literature; and introduced Communication

skills as an essential element that influences the task performance of Internal Audit Department (IAD). This, to the best knowledge of the researcher, has rarely been used in the prior literature. Secondly, the study introduced management support as a mediator to the independent and dependent variables. This has also not been made use of by the previous studies.

Thirdly, earlier studies (Christopher, 2012; Kiabel, 2012; Cohen & Sayag, 2010) majorly made use of the perception of stakeholders such as the CEOs, other members of management, audit committee, external auditors, and other staff in assessing the performance of IAD. The perception of stakeholders may deviate from the practice or reality (Sarens *et al.*, 2012). Hence, there may be bias in their judgment depending on their relationship with IAD. In order to avoid this bias, and to hear from the horses' mouths, this study used the perception of Internal Auditors in assessing the factors affecting the task performance of IAD. Fourthly, unlike previous research, this study employed a second-generation data analysis software (SmartPLS-SEM) in analysing data, ran a multiple regression, and testing the hypotheses.

Since tertiary institutions all over the world are regarded as centres of excellence that other organisations have to emulate in the areas of academics, professionalism, integrity, accountability, and operational efficiency (Okoye, 1998), this study, therefore, examines the audit quality determinants on the task performance of internal audit in Nigerian tertiary institutions.

1.3 Research Questions

Consequent upon the preceding statement of the problem, the possible relevant research questions are:

1. Is there a relationship between Independence and Objectivity and the Task performance of Internal Auditors in the Nigerian tertiary institutions?
2. Does Internal and External Auditors' relationship influence the Task performance of Internal Auditors in the Nigerian tertiary institutions?
3. Is there a relationship between Communication skills and the Task performance of Internal Auditors in the Nigerian tertiary institutions?
4. Is there a relationship between Independence and Objectivity and the Management Support in the Nigerian tertiary institutions?
5. Does Internal and External Auditors' relationship influence Management Support in the Nigerian tertiary institutions?
6. Is there a relationship between Communication Skills and the Management Support in the Nigerian tertiary institutions?
7. Is there a relationship between Management Support and the Task Performance of Internal Auditors in the Nigerian tertiary institutions?
8. Does Management Support mediate the relationship between Independence and Objectivity and the Task Performance of Internal Auditors in the Nigerian tertiary institutions?
9. Does Management Support mediate the relationship between Internal and External Auditors' relationship and the Task Performance of Internal Auditors in the Nigerian tertiary institutions?

10. Does Management Support mediate the relationship between Communication Skills and the Task Performance of Internal Auditors in the Nigerian tertiary institutions?

1.4 Objectives of the Study

The broad objective of this study is to examine the internal auditors' audit quality determinants on Task Performance in the Nigerian tertiary institutions. In order to achieve this, the specific objectives are:

1. To examine the relationship between Independence and Objectivity and the Task Performance of Internal Auditors in the Nigerian tertiary institutions.
2. To investigate the association between Internal and External Auditors' relationship and the Task Performance of Internal Auditors in the Nigerian Tertiary institutions.
3. To explore the relationship between Communication skills and the Task Performance of Internal Auditors in the Nigerian tertiary institutions.
4. To examine the relationship between Independence and Objectivity and the Management Support in the Nigerian tertiary institutions.
5. To investigate the relationship between Internal and External Auditors' relationship and the Management Support in the Nigerian tertiary institutions.
6. To explore the relationship between Communication Skills and the Management Support in the Nigerian tertiary institutions.
7. To examine the relationship between Management Support and the Task Performance of Internal Auditors in the Nigerian tertiary institutions.

8. To explore the mediating effect of Management Support on the relationship between Independence and Objectivity and the Task Performance of Internal Auditors in the Nigerian tertiary institutions.
9. To investigate the mediating effect of Management Support on the relationship between Internal and External Auditors' relationship and the Task Performance of Internal Auditors in the Nigerian tertiary institutions.
10. To examine the mediating effect of Management Support on the relationship between Communication Skills and the Task Performance of Internal Auditors in the Nigerian tertiary institutions.

1.5 Significance of the Study

Prudence, accountability, probity, and transparency are of much concern and interest to every organisation in the world. In Nigeria context, the major interest of the government is to seriously battle corruption, fraud, and irregularities at all government levels. Since Internal Auditing is a control mechanism that prevents such, and NTIs are arms of government that absorbs significant government financial allocation, this study becomes significant as it exposed the factors that affect IAs Task Performance, and thus aiding and supporting government efforts in fighting corruption.

This study that focuses on the mediating effect of Management Support on Independence and Objectivity, Internal and External Auditors' relationship, Communication Skills; and Task Performance appears to have theoretical, methodological, and practical significance and implications.

1.5.1 Theoretical Significance

Prior research called for the extension of study on Internal Auditing to developing nations (Alzeban & Gwilliam, 2014; Badara & Saidin, 2014). This study adds to the body of the knowledge by answering the calls and extend research on internal auditing to Nigeria, thereby addressing the gap in the literature (Cohen & Sayag, 2010; Arena & Azzone, 2009; Yee *et al.*, 2008; Mihret & Yesmaw, 2007; Al-Twaijry *et al.*, 2003).

Furthermore, the study also contributes to the literature in many other ways. Firstly, the contributions of this study theoretically and conceptually to the field of Internal Auditing cannot be overemphasised by, perhaps, being the first, to the knowledge of the researcher, to empirically dwell into NTIs holistically. Study on performance of IAs in the tertiary institution is scanty. Previous studies tend to concentrate on private organisations, industries, and government ministries; while empirical research on tertiary institutions suffers some neglect. Little or no attention is directed to the educational sector which is an integral part of the public and private sector in Nigeria.

Secondly, the study contributes to the literature by examining Communication skills as one of the key determining factors that affect the task performance of IAD in Nigerian Tertiary Educational institutions. This variable has rarely been used in the prior studies.

Thirdly, the study adds to the literature by investigating the mediating effect of Management Support on the relationship between Independence and Objectivity,

Internal and External Auditors' relationship, Communication skills, and Task Performance.

Fourthly, prior studies called for more research on Internal Auditing in developing countries. This study, therefore, adds to the literature by responding to the calls of extending the study to Nigeria.

1.5.2 Methodological Significance

This study makes a significant methodological contribution by making use of real IAs in the TIs as sample and respondents as against the perception-based approach using CEOs, Chief Finance Officer (CFO), and other stakeholders adopted by the previous studies (Christopher, 2012; Kiabel, 2012; Cohen & Sayag, 2010). This study capitalises on the fact that the IAs who are the operators of Internal Auditing functions should be able to express better the factors and problems militating against their Task Performance than any other stakeholder.

Unlike previous studies that give an individualistic approach to the study of Tertiary Educational Institution (Christopher, 2014; Ejoh & Ejom, 2014; Mihret & Yismaw, 2007; Zakaria, Selvaraj & Zakaria, 2006), this study is unique and also significant because it provides a holistic coverage of the major categories of Tertiary Educational institutions such as Universities, Polytechnics, and Colleges of Education in Nigeria.

1.5.3 Practical Significance

The study serves as an eye-opener to Government, as the provider of funds, the Ministries of Finance and Education, and the Councils of the tertiary institutions on the financial management of institutions. This study is also timely especially that the meagre income at the disposal of government is getting low as a result of fall in the price of Nigeria crude oil in the international market.

Fraud, irregularities or mismanagement of fund, particularly when internal audit task exists, damage and dent the image and integrity of the accounting and auditing profession (Popoola, Che-Ahmad & Samsudin, 2014), and the profession usually share the blame (Che-Ahmad, Shafie & Yusof, 2006). The IIA has not gained wider acceptability and recognition in Nigeria. Notwithstanding, the study becomes relevant to the local regulators of Accounting and Auditing profession in Nigeria - the ICAN and ANAN - because a large number of their members are IAs in tertiary institutions. It aids the policy and decision-making of the regulators regarding training of their members and students in internal auditing field.

The study also creates awareness for the supervisory authorities such as NUC, NCCE, NBTE, and the auditors in the office of the Auditor-General regarding the discharge of their statutory oversight functions. It also aids the management of the tertiary institutions in their decision-making and policy formulation.

Lastly, the study is useful to researchers, potential researchers, and students at large as the areas left uncovered by the study provides an opportunity for further research.

1.6 Scope of the Study

The scope of this study covers Internal Auditors in the IAD of accredited tertiary institutions in Nigeria licensed by NUC, NCCE, and NBTE. These institutions comprise Universities, Polytechnics, and Colleges of Education. Other tertiary institutions in Nigeria such as Monotechnics, University Teaching Hospital, Colleges of Health Technology, Technical Colleges, Cooperative Colleges, and Specialized institutions are not within the scope of this study.

Also, internal auditors within the scope of this study comprised officers who are on Grade Level Six (6) and above, and who are on the professional and executive cadres in the IAD of Nigerian universities, polytechnics, and colleges of education. The rationale behind the choice of these officers is that they are senior staff who are into the core audit operation. Junior staff on Grade Level Five (5) and below, and other senior staff such as secretaries, typists, and the drivers attached to IAD are not also within the scope of this study because they are not performing core audit operation.

1.7 Chapter Summary and Organization of the Study

1.7.1 Chapter Summary

This study examined the internal auditors' audit quality determinants on task performance in the Nigerian Tertiary Institutions. The study considered the mediating effect of Management Support on the Independence and Objectivity, Internal and External Auditors' relationship, Communication skills, and the Task Performance as detailed in the problem statement, objectives of the study, significance of the study, and the scope of the study. It creates awareness and also serves as an eye-opener to the government, regulatory authorities, coordinating

ministries, management of the institutions, the councils, and other relevant stakeholders.

1.7.2 Organization of the Study

The arrangement of this study is in six chapters comprising Chapter One as the Introduction; Chapter Two as Literature Review; Chapter Three as Research Framework and Hypotheses Development; Chapter Four as Research Methodology; Chapter Five as Data Collection, Analysis and Interpretation; and Chapter Six as Discussion.

Chapter One majorly contains the background to the study; problem statement; research questions; objectives of the study; significance of the study; and scope of the study.

Chapter Two presents the literature review of the past studies in the area of interest. It also reviews prior studies on the three independent variables, the mediating variable, and the dependent variable. The whole variables comprise objectivity and independence, internal and external auditors' relationship, communication skills, management support, and task performance. The chapter highlights, compares and contrasts prior studies on the subject matter, and gives the conclusion being drawn by them.

Chapter Three discusses the conceptual framework of study arising from the review of the literature. It shows the direct relationship between the three independent variables with the dependent and mediating variables, the direct relationship of the

mediating variable with the dependent variable, and the indirect relationship of the independent variables with the dependent variable through the mediating variable.

Chapter Four explains the processes taken in the conduct of the study. It contains the research assumption; research design; research type; the population of the study, sample size and sampling techniques; data collection method; method of data analysis; and the ethical consideration regarding the research design.

Furthermore, Chapter Five deals with the analysis of the data collected and their interpretation. It discusses the preliminary data analysis such as missing data, outliers, non-response bias, and common method bias. The chapter also handles the measurement and the structural model of the constructs.

Finally, Chapter Six deals with the discussion and conclusion of the findings. It relates the findings of the study with that of the prior literature. It also discusses the theoretical, methodological, and the practical implications of the study.

1.8 Definition of Terms

1.8.1 Task Performance

Task performance refers to the internal auditors' ability to discharge their duties, roles, responsibilities and functions effectively and efficiently.

1.8.2 Management Support

Management support refers to the provision of financial and non-financial resources and the protection of internal auditors by an appropriate authority in an organisation.

1.8.3 Independence and Objectivity

Independence and objectivity refer to the autonomy from any iota of internal or external condition that prevents, curtails, constraints, debars, mars and threats an auditor from performing his professional duties and responsibility in an unbiased manner.

1.8.4 Internal and External Auditors' Relationship

This refers to the cordial interaction between internal and external auditors that aims at enhancing the effective and efficient performance of internal auditors.

1.8.5 Communication Skill

Communication skill refers to the proficiency of internal auditors in reading, writing, listening and speaking.

1.8.6 Tertiary Institution

Tertiary Institution refers to any school of higher learning above secondary school level. In the context of this study, tertiary institution relates to the universities, polytechnics, and colleges of education.

CHAPTER TWO

LITERATURE REVIEW

2.1 Introduction

Following the background to the study and the problems highlighted in Chapter One, this chapter reviews the prior literature to provide an understanding of the earlier research efforts on internal auditing and its task performance. The chapter starts by discussing internal auditing practices in the Nigerian Tertiary Institutions (NTI) and then highlights different findings of scholars on the variables under consideration.

This chapter is divided into three parts. The first part, as contained in Section 2.2, deals with the overview of the internal audit practice in the NTIs. It also examines the coordination of NTIs and highlights the accounting and auditing framework in the institutions. This is done with a view to serving as an eye-opener to the attainable situation and practice in Nigeria, and use that as a basis for comparing same with the global practice enumerated by the prior studies.

The second part of this chapter deals with the review of prior studies on the dependent and independent variables. As contained in Sections 2.3 to 2.8, the chapter gives the account of the research efforts of the previous studies on the five variables under consideration.

The third part of the chapter deals with the theories that underpin the study. Section 2.9 examines the three relevant theories that are associated with the study.

2.2 Overview of Nigeria: Tertiary Institutions and Internal Audit Practice

Nigeria is located in West Africa sharing a boundary with Niger and Benin in the North and West respectively, and Chad and Cameroon in the East. The country has the highest population in Africa with inhabitants of over 170million (Nwosu, 2016). It also has the largest economy in Africa. These population and economy characteristics make the country to often being referred to as the “giant of Africa”. The country has a total area of 923,773km (Nwosu, 2016). It gained its independence in 1960.

Nigeria is endowed with natural, material and human resources (Ogunleye, 2008; Popoola, Che-Ahmad & Samsudin, 2015) capable of making it great among nations and developed economies. However, the rate of physical and economic development of the country is inversely proportional to its endowment and wealth (Osaghae, 2015). Many factors such as corruption, bad leadership, mismanagement, and other irregularities account for the stunted growth and development of the country. Unfortunately, the internal control mechanism and monitoring style in public sector appear to be theoretical, as internal auditors lack strong support in performing their task adequately.

The practice of accounting and auditing in government ministries, parastatals, and agencies in Nigeria is regulated by the Constitution of the Federal Republic of Nigeria (1999, as amended), Federal Government Financial Regulations (2009 as amended), organizational finance and audit manual, local and international professional accounting and auditing standards, and other relevant Acts. Sections 82 and 125 of the Constitution specify the function of the Auditor-General for the

Federation (AGF), and for the 36 States respectively. In the same manner, sections 1701-1715 of the 2009 Federal Government Financial Regulations (FGFR) highlight the roles and responsibilities of internal audit in the public sector. Modeling this, parastatals and agencies of government complement the regulation by having independent financial and audit manual to regulate their financial activities. These regulations in the tertiary institutions notwithstanding, things appear not to be going on well financially as a result of the observed ineffective task performance of internal auditors in the tertiary education institutions. Subsections 2.2.1 – 2.2.4 deal with coordination of tertiary education in Nigeria, internal audit operation in the Nigerian tertiary institutions, accounting and auditing regulatory framework in Nigeria and tertiary institutions, and internal audit necessity.

2.2.1 Coordination of Tertiary Education in Nigeria

The educational system in Nigeria is regulated and coordinated by the ministry of education at the federal and state levels. The supervision, coordination, and control of the ministry are vested in a Minister appointed by the President, and a Commissioner appointed by the Governor at the federal and state levels respectively. The office is assigned with the responsibility of policy formulation on education; ensuring a uniform standard of education at all levels (federal, state and local government); maintaining educational data for the purpose of planning and financing; and controlling the quality and standard of education in the country (International Organization for Migration, 2014).

The term “tertiary education” in the Nigeria context, anchors on the education provided mostly by the Universities, Polytechnics, and Colleges of Education.

Tertiary Institution refers to any school of higher learning above secondary school level. In the context of this study, tertiary institution refers to the universities, polytechnics, and colleges of education. The power to control the activities of tertiary educational institutions by the Ministry is dedicated to its parastatals comprising National Universities Commission (NUC) for Universities regulation and monitoring; National Board for Technical Education (NBTE) for Polytechnics regulation; and National Commission for Colleges of Education (NCCE) for Colleges of Education. In essence, NUC is empowered to regulate university degree programs; NBTE to regulate vocational and technical programs leading to the award of ordinary and higher national diploma certificates, and NCCE to monitor teachers' educational programs.

In order to control and manage Nigerian university education, NUC was established in 1962. It is conferred on the authority of approving Universities, their academic programs, and conducting accreditation for the universities from time to time to ensure quality control. In a like manner, NBTE was established in 1977 to oversee technical and vocational education that falls outside university education. It is required to supervise and regulate the programs offered by technical institutions (International Organization for Migration, 2014). Also, NCCE came into existence in 1989 to oversee the activities of colleges of education.

The focus and concentration of the regulators centre on the academic programs of the tertiary institutions with little attention given to internal audit matters. NUC issued a Uniform Accounting Manual for usage by all bursary departments in Nigerian universities, and which also describes the task of internal audit.

Complementing this, the Committee of Heads of Internal Audit Departments/Units in Nigerian Universities (CHIADINU) produced a Manual of Uniform Internal Audit System for Nigerian Universities in 2007 to enhance internal audit operations. In the same manner, NCCE issued a manual for the use of internal audit departments in all colleges of education in Nigeria.

All states in Nigeria, as depicted in Figure 2.1, have, at least, one tertiary institution. The institutions are owned either by the government (state or federal) or private individuals.

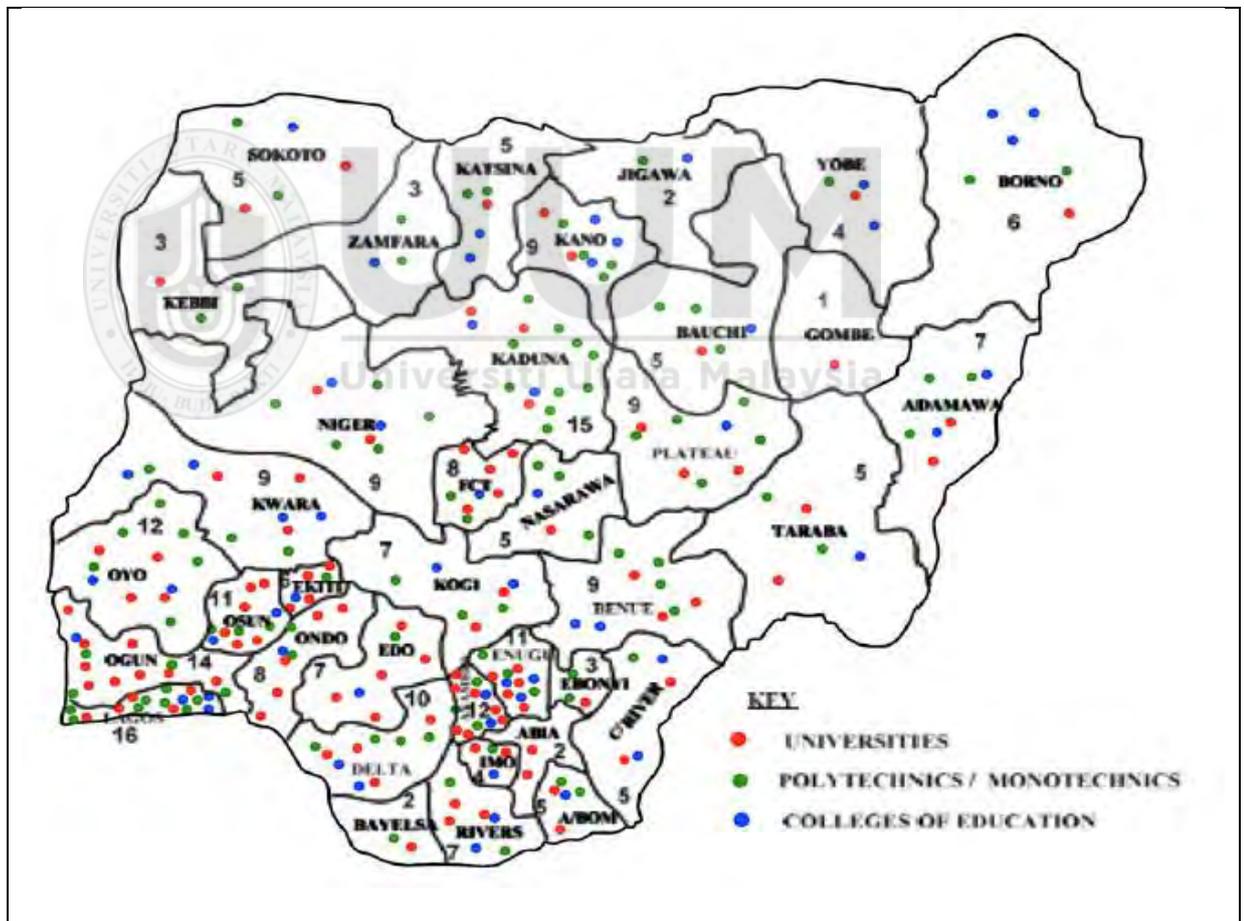


Figure 2.1
Spread of Tertiary Institutions Across States in Nigeria
 Source: Adopted from Bamiro (2012, p.4)

2.2.2 Internal Audit Operation in Nigerian Tertiary Institutions

Under section 1701(ii) of the Federal Government Financial Regulations (2009), internal audit departments are created in Nigerian tertiary institutions. The department is under the Chief Accounting Officers (Vice-Chancellor, Rector, Provost for University, Polytechnic, and Colleges of Education respectively) of the institutions. As shown in Figure 2.2, internal audit reports to the Head of the Institution, who is the Chief Accounting Officer. Hence, the appointment, promotion, and removal of the Head of Audit lie with the Chief Accounting Officer in most cases.

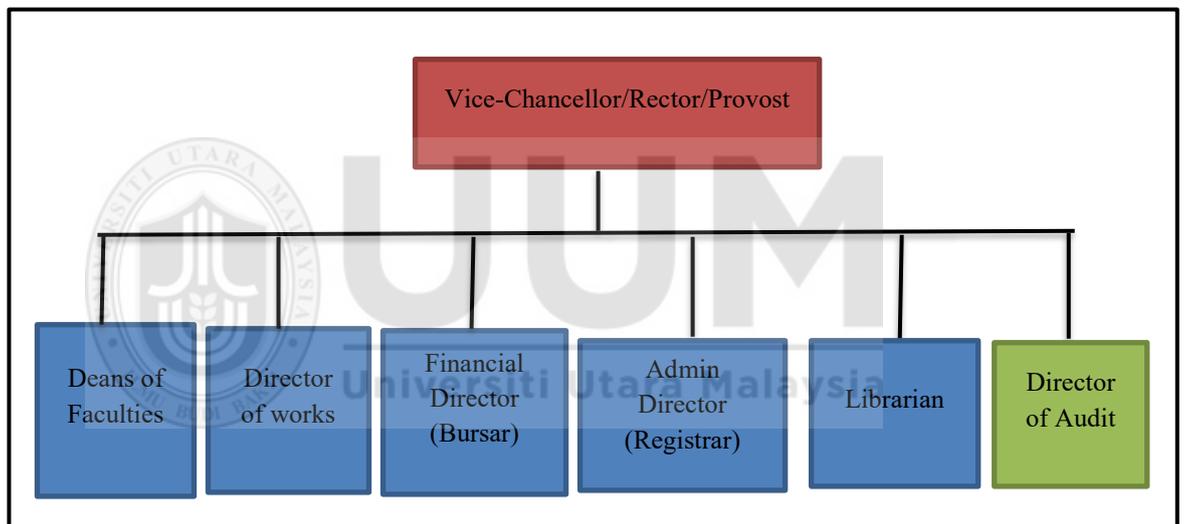


Figure 2.2:

Reporting pattern of Auditor in the Tertiary Education Institution in Nigeria

Source: Adapted from Okoye (1998)

The tasks of internal audit are spelt out in the accounting and audit manual (A Manual of Uniform Accounting System for Nigerian Universities; A Manual of Uniform Internal Audit System for Nigerian Universities; Internal Audit Manual for Colleges of Education); issued by the regulatory bodies (NUC, 1996; NBTE, 2015; NCCE, 2015; CHIADINU, 2007). Some of the institutions also have independent audit manual developed to take care of their operations.

The summarised internal audit task, as contained in one of the institution's audit manual (For example, University of Ibadan (UI) Internal Audit Manual, 2014) are to:

- (i) Ensure compliance with internal control system put in place by the management of the institution and review the adequacy of the control.
- (ii) Ensure that the institution's assets are safeguarded and accounted for.
- (iii) Ensure that all transactions (inflow and outflow) of the institution are promptly and properly audited.
- (iv) Guide the institution against irregularities, fraud, and wastages.
- (v) Ensure compliance with the council directives, management instructions, regulatory bodies' guidelines, and government-related laws.

Internal audit department has two categories of staff comprising officers at the professional and executive cadre (University of Ibadan career structure, 2015, Osun State University (UNIOSUN) career structure, 2015). As depicted in Figure 2.3, the staff at the professional cadre consists of seven ranks of officer starting from Internal Auditor II, Auditor I, Senior Internal Auditor, Principal Internal Auditor, Chief Internal Auditor (CIA), Deputy Director of Audit, to Director of Audit (DA). At the executive cadre, the department has staff level ranking from Higher Executive Officer, Senior Executive Officer, Principal Executive Officer, to Chief Executive Officer (CHIADINU, 2007).

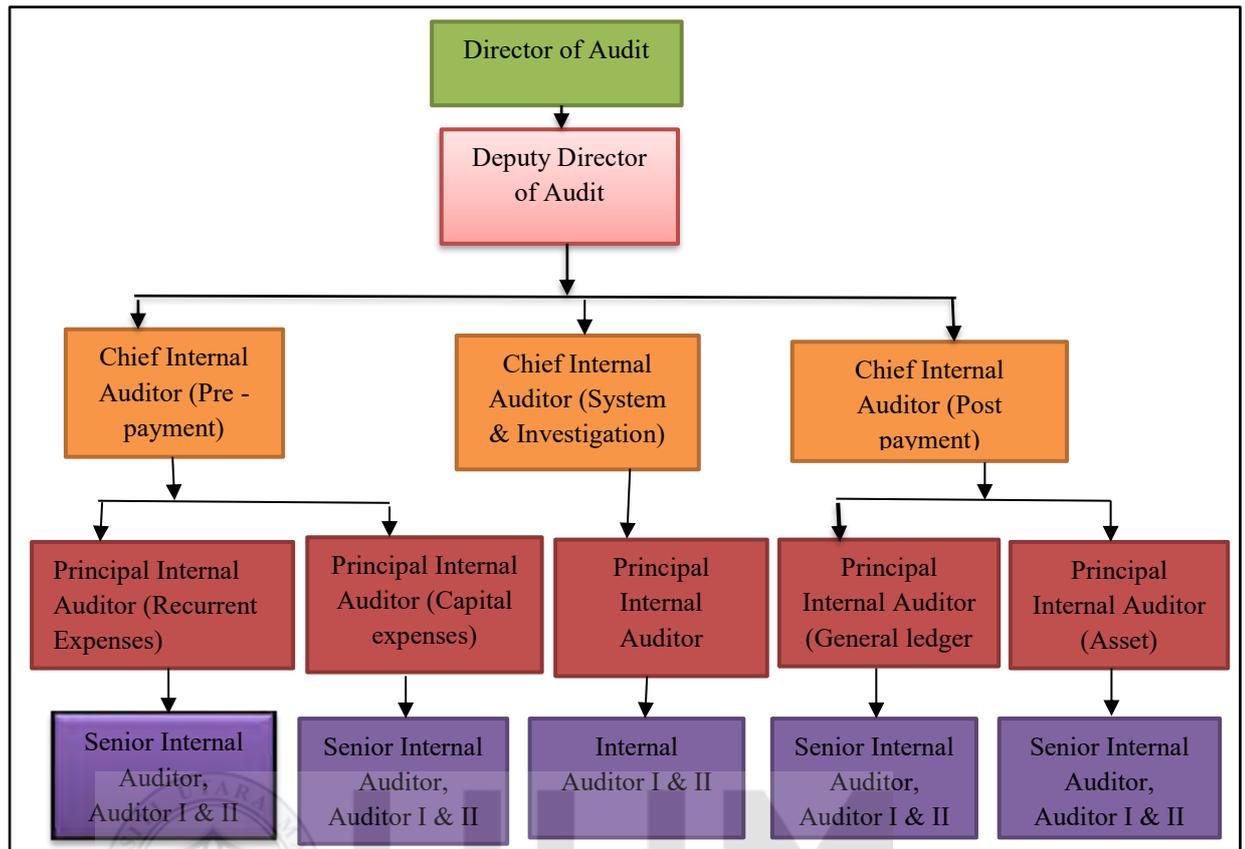


Figure 2.3
Organogram of Internal Audit Department
 Source: Adapted from CHIADINU (2007)

2.2.3 Accounting and Auditing Regulatory Framework in Nigeria and Tertiary Institutions

Evidences from the career structure of tertiary institutions and the advertisement for vacant positions of auditors (Federal University of Agriculture, Abeokuta career structure, 2015; UI career structure, 2015; UNIOSUN career structure, 2015; The Nation Newspaper, April 18, 2012; The Punch Newspaper, May 3, 2007) indicate that the Institute of Internal Auditors (IIA) is not given much emphasis in Nigeria as it is not usually being used as a basis for employing IAs into government services. However, the regulatory power and control of accounting and auditing practices in Nigeria are conferred on the ICAN and the ANAN. Unlike some other countries, accounting and auditing professions are not separately coordinated and regulated,

rather, both are regulated by ICAN and ANAN. These professional bodies complement the effort of universities and polytechnics in training accountants and auditors professionally and regulate the profession accordingly. Both professional bodies are members of International Federation of Accountants (IFAC). Members of ICAN and ANAN are also required to register with the Financial Reporting Council of Nigeria (FRCN).

ICAN was established by an Act of Parliament No. 15 of 1965. The body is statutorily authorised to regulate and set standards for accountancy profession in Nigeria (NSA, 2013). The institute is required to determine, among other things, the attainable knowledge and skills needed by individuals aspiring to become a chartered accountant, and to maintain registers of all categories of its members comprising fellow, associate and registered accountants. The institute had 39,107 members as at 2015 (ICAN, 2015).

ANAN, on the other hand, was formed in 1979 and incorporated in 1983. The association finally became chartered on 25th August 1993 by Decree 76 of 1993 (ANAN, 2015) to teach and examine the aspiring accountants and auditors in becoming professional. The association has over 20,000 members (ANAN, 2015; Seriki, 2013).

The operation of the professional bodies covers accounting, auditing, and taxation. However, the auditing aspect of their operations tends to be skewed towards external auditing than internal auditing. This neglect is evidenced by the issuance of Nigerian Standards on Auditing, a 717- page document, containing standards 1-36 that guide

the operation of external auditors. These standards are in line with the provision of International Standards on Auditing (ISA). However, there is no standard issued by any of the professional bodies in Nigeria that specifically guide the operation of IAs.

Also, ICAN constituted Professional Practice Monitoring Committee (PPMC) in 2009 to monitor the level of compliance of external auditors with the standards and the best practice (ICAN, 2014). The committee used quality control checklist based on the Nigerian Standards on Quality Control (NSQC) No 1. Unfortunately, there is no any quality control mechanism put in place by the professional bodies to monitor the activities of internal auditing. Except for the code of conduct of the professional bodies that bound all the members, there is no unique code for internal audit practice. This affirms the earlier assertion of Okoye (1998) that internal auditors lack immunity and protection by the professional and statutory bodies.

2.2.4 Internal Audit Necessity

Internal auditing is being described in different ways by the scholars. It is being referred to as “window into the whole company” (Gramling, Maletta, & Church 2004, p.196); “eyes and ears” of the management (Badara, 2012; National Audit Office, 2012); first line of defence against inadequate corporate governance and financial reporting (Bariff, 2003); and third line of defence (Chambers, 2014; IIA, 2013). In its description by Achua and Ogunjuboun (2014), cited from Arthur Hald, 1944:

“necessity created internal auditing and is making it an integral part of modern business. No large business can escape it. If they haven’t got it now, they will have to have it sooner or later, and, if events developing as they do at present, they will have to have it sooner (p. 7)”

According to the Institute of Internal Auditors (IIA, 2015), Internal Auditing is an independent, objective assurance and consulting function designed to add value and enhance the organisation's operations. It assists an organisation in accomplishing its objectives by bringing a systematic, disciplined approach to assess and improve the effectiveness of risk management, control, and governance process.

Internal Audit task helps and supports the Management, Audit Committee, and the Board of organisations by providing dependable, reliable, unbiased, and objective service that enhance quality decision making (Ljubisavljevic & Jovanouc, 2011). It also assists an organisation in attaining and achieving its desired vision and mission through assessing the effectiveness of risk management, control, and governance processes (Ahmad, 2015). In public sector context, Internal Auditor's task assists in the governance responsibilities of oversight, insight, and foresight (IIA, 2012).

2.3 Internal Audit Task Performance

Internal auditing is an essential function that helps profit or non-profit making organisations in the achievement of their objectives and protects them from loss of assets (Abuazza *et al.*, 2015; Ahmad, 2015; Endaya & Hanefah, 2013; Cohen & Sayag, 2010). The IIA, in its definition, regards internal auditing as value added to an organisation that embraces it. However, the argument of Dukic and Dordevic (2014) is that establishing internal audit function, by assigning internal auditors with responsibilities and powers, is not a guarantee that it will achieve its goals. Thus, Sawyer (1995) posits that internal audit task is never complete until and unless the abnormalities and defects in an organisation are rectified and remain rectified (p.48). For the internal audit, therefore, to continue to be relevant to an organisation and

being value added, there should be an effective and efficient conduct of its task performance in line with the organisational regulations, standards and enabling laws.

To achieve the intent of the internal audit establishment in an organisation, the ISPPIA (2012) provides Attributes and Performance Standards that highlight what can enhance the performance of the internal audit. In the same manner, IIA (2012), in its supplemental guidance for the role of auditing in the public sector provides nine elements expected in internal audit activity to achieve task performance. These elements include organisational independence, competent staff, competent leadership, formal mandate, sufficient funding, unrestricted access, stakeholder support, objective staff, and professional audit standard. As contained in the ISPPIA (2012), other professional standards and literature, all these elements are a subset of critical factors such as independence and objectivity, management support, communication skills, and internal and external auditors' relationship.

Task, in the context of this study, refers to internal audit functions, roles, responsibilities, and duties. Therefore, task performance refers to the internal auditors' ability to discharge their duties, roles, responsibilities, and functions effectively and efficiently. All things being equal, the continuous presence of IAs performing audit functions on a daily basis, and their understanding of environmental peculiarity of the organisation they belong, put them at a better advantage of adding more value to the organisations than their external auditor counterparts. Unfortunately, researchers tend to focus much on external auditing, as there appears to be limited research conducted in internal auditing compare to external auditing (Cohen & Sayag, 2010; Yee *et al.*, 2008; Mihret & Yismaw, 2007).

The ISPPIA (2012), in Performance Standard 2100, requires internal audit activities and functions to assess and contribute to the enhancement of organisational governance, control process, and risk management. Similarly, Standard 2120.1A mainly expects internal auditors to evaluate the exposures of their organisations to risk; the level of reliability of operational and financial information; quality of programs and operations; and safeguard of the assets of the organisation.

In Nigerian public sector, the financial regulations, audit manual, and audit charter of many organisations provide for the functions and the authority of IAs. Internal Auditors in the public sector are required, among others, to ensure adherence to internal control system put in place; check the organisational transactions and ensure that they are error-free; prevent and detect fraud and irregularities; ensure that the directives of the authorities are carried out, and safeguarding the assets of the organisation. According to Beckmerhagen *et al.* (2004), internal auditors are performing when they serve the intended purpose for which they are created.

To achieve this, the enabling regulations arrogate the power of unrestricted access to the organisational records to the auditors and provide for them to report to the management or board. Complementing this, the IIA provides a guideline for the achievement of internal audit functions. With all these on the ground, the major assumption is that all things will be going on well in the public sector. Unfortunately, documentary evidence, newspaper publications, and literature (Auditor General Reports, 2009, 2013, 2015, 2016; Daily Independence, June 8, 2015; Akpomi, Ugodulunwa, & Nnadi, 2005) have pointed out a lot of irregularities in public sector in Nigeria, even with the existence of internal audit function. The simple inference

that can be drawn from this is that Internal Auditors (IAs) are not performing their task as required.

Two things are likely going to account for non-performance of IAs. Firstly, it may arise as a result of the negligence of task performance on the part of IAs. Secondly, they may be hindered by the management as a result of lack of support regarding the provision of required resources. Since internal audit is required to be value added (IIA, 2015), and be a line of defence against weak corporate governance (Chambers, 2014; IIA, 2013; Bariff, 2003), examining the task performance of Internal Audit Department (IAD) becomes imperative.

Beckmerhagen *et al.* (2004) describe audit performance as the combination of audit effectiveness and efficiency, and comparison of actual performance with expected goals. The authors explain further what effectiveness and efficiency connote from the perception of International Organization for Standardization. Effectiveness, according to them, refers to the extent to which the planned programs and activities of the organisation are achieved while efficiency deals the relationship between the achieved result and the resources committed to the achievement of the result. In other words, an organisation is said to be performing if its planned activities are achieved effectively and efficiently. According to Ahmad (2015), internal audit effectiveness refers to the accomplishment of internal auditing objectives. Relating this to internal audit function, IAD is performing if its functions, roles, and responsibilities, as spelt out in the regulations, are achieved timely and resourcefully.

Prior literature tends to concentrate on the effectiveness of internal audit, and in some cases, the concepts of effectiveness and efficiency are used interchangeably in referring to performance. Even in some situations, the performance of internal is used in measuring its effectiveness. However, the theme of this study, in this respect, is to look at performance from the functions, that is, tasks being performed by IAs, and the realisation or achievement of these functions in line with underlining regulations. This, therefore, involves examining the effectiveness and efficiency of audit task in NTIs.

Literature presents different findings of scholars on the performance of the internal audit. While some research established the good performance of internal audit function and showed it as value added, others found it otherwise. This brings about inconsistencies in findings.

Abuazza *et al.* (2015) examined the scope of internal audit role in public entities operating in Libya. Capitalizing on the internal audit functions stated in the Performance Standard 2100-2130 of ISPPIA, the study used a qualitative approach to gather data from Chief Executive Officers, Heads of Internal Audit Department, Heads of Administrative and Finance, and external auditors on their perception of the scope of internal audit function. The result of the study shows that the extent of internal audit function is focused on and limited to a traditional audit of financial matters. This audit type includes checking accounting records; verifying the mathematical accuracy of computations to ensure that the organisation is not being subject to fraud; ensuring compliance with the rules, regulations, and enabling laws; and evaluating the internal control system. The study identified little focus of internal

audit function on effectiveness, efficiency, and risk associated with different parts of the enterprises.

Christopher (2014) also investigated the functions of internal audit and how they improve governance in university sector in Australia. He electronically mailed questionnaire to 35 CAEs in 35 universities in Australia and used a descriptive statistics method in analysing the data. The result of the study indicated the existence of internal audit charter in the universities which strengthened internal audit departments in the performance of their functions as expected. Based on this, the finding further revealed that the performance of the department was effective. Hence, internal audit operation covered a broad range of audit functions and activities comprising financial audit, compliance audit, operational audit, IT audit, fraud audit, performance-based audit, and consultancy type of audit. The departments were found to achieve their audit plan.

The study also found the departments to be efficient by completing their tasks within a stable period. Aside, the result showed that the audit findings and recommendations were implemented within a year. The overall conclusion of the study is that internal audit departments and their operations in Australian universities contribute and add value to their organisations through their quality service delivery. This finding aligns with the result of Zakaria *et al.* (2006) which found internal audit function in Malaysian universities to cover ensuring compliance with laid down procedures; monitoring and evaluation the institutions' internal control system; ensuring the attainment of the universities' goals and evaluating risk management of the institutions.

In addition, Alzeban and Gwilliam (2014) examined the factors affecting internal audit effectiveness public sector in Saudi Arabian. Using 15 items in measuring effectiveness, they administered a questionnaire to 203 managers and 239 internal auditors asking them to indicate their perceptions of internal audit effectiveness. Using t-test in comparing the opinion of both, the aggregate result showed that there is no significant difference in perception. The outcome of the study indicates that both categories of respondent considered internal audit as being effective in the discharge of its duty. This is supported by internal audit evaluation of internal control system adequacy; review of compliance with policies and procedures; review of the accuracy and correctness of financial report; safeguarding the assets of the organisation, and suggesting improvement of the existing internal control system.

On the basis that the presence of internal audit function in an organisation and the empowerment of internal auditor alone is not a guarantee that internal audit will record high performance and achieve its objectives (Dukic & Dordervic, 2014, p.364), many scholars focus on the factors that affect the internal auditors' effectiveness. Hence, the assumption is that once the department is effective, the task performance tends to be achieved.

Mebratu (2015) investigated internal audit task in Ethiopian public sector and the challenges facing the function from achieving its goals. The study classified internal audit task into three comprising risk management role, a control function, and governance process role. The finding of the study revealed that, for internal audit function to achieve its risk management role, there should be compliance with professional audit standard, unrestricted access, top management support, formal

mandate, and competent leadership. To achieve the control function, the study found competent staff, compliance with professional audit standard, and sufficient funding to be influential. Moreover, finally, the study found governance process function to be related to competent staff and compliance with professional audit standard.

Many other studies (Cohen & Sayag, 2010; Ahmad *et al.*, 2009; Mihret & Yismaw, 2007; Al-Twajjry *et al.*, 2003) found different problems such as insufficient staff, lack of knowledge and training, and lack of management support as the main constraints militating against internal audit effective performance. They argued that enabling environment need be created for IAs to achieve effective performance.

2.4 Management Support

Professional standards (ISPPIA, 2012; International Professional Practice Framework (IPPF) contained in Practice Advisories, 2011) and many literature (Mebratu, 2015; Christopher, 2014; Ebaid, 2011; Cohen & Saya, 2010; Mihret & Yismaw, 2007) regard management support as an indispensable factor that cannot be underestimated when internal audit task performance is being discussed and examined.

Management support is essential, and without it, internal audit may not succeed, hence, money, time, and resources will be wasted (Baharud-din, Shokiyah & Ibrahim, 2014; Alzeban & Sawan, 2013; Strouse, 2009). It is the foundation of internal audit performance, and without it, internal auditing may not be adequately independent and will have a limited resources and scope of operation (Alzeban & Gwilliam, 2014). According to Nigerian Standard on Auditing (NSA) No. 7,

paragraph 11, issued by ICAN (2013), management refers to a person(s) with executive responsibility for the conduct of the organisation's operation. In the context of this study, therefore, management support refers to the provision of financial and non-financial resources and the protection of internal auditors by an appropriate authority in an organisation.

Sarens and Beelde (2006) regarded the relationship between internal audit task performance and management support as symbiotic. Thus, the management would be willing to give support to Internal Audit Department (IAD) when its expectations are met. Sarens and Beelde investigated five expectations of the management that enhance support for internal audit function based on their qualitative examination of five organisations in Belgium. The management expects IAD to support in monitoring and to enhance the risk management and internal control system; leverage management's loss of control due to increase in the complexity of the organization; serve as a training ground for potential managers; safeguard the organizational culture through interaction with the people in the field; and ensure cordial relationship with external auditors in order to increase internal audit coverage. It is believed that the presence of all or part of these expectations will positively affect the support of the management. Relating to this, Burton *et al.* (2012) also state that the attitude and decision of the managers towards internal audit task depend on the credence given to internal audit recommendations by the managers.

The ISPPA (2012) identified management as an essential element for the actualisation of internal audit task performance, thus, makes standards for how the

Chief Audit Executive (CAE) should relate to the management. The Performance Standard 2010A mandates the Head of Internal Audit (i.e., CEA) to plan audit engagement and activities based on documented risk evaluation, and that the management input must be taken into consideration in this process. Therefore, the standard makes it obligatory for the Head of Internal Audit to identify and consider the expectations and interest of the management in his opinion and other conclusions.

Furthermore, Performance Standard 2020, and Practice Advisory primary related standard 2020 of the International Professional Practice Framework (IPPF), issued by the Institute of Internal Auditors (IIA), also require the Head of Internal Audit to communicate his audit plans of action and the resources needed to achieve them to the management and the board for necessary approval. The essence of this is to acquaint the management with the scope of work of internal audit. Performance Standard 2060 further states that the head of IAD must report periodically to the management and the board on issues bordering on the activity's purpose, responsibility, authority, and performance relative to the audit plan.

Prior literature measures the existence or non-existence of management support for internal audit task performance from five perspectives. This comprises the implementation of internal audit findings and recommendations by the management (Christopher, 2014; Ali *et al.*, 2012; Ebaid, 2011); provision of adequate resources for internal audit operations (FareedMastan *et al.*, 2015; Alzeban & Gwilliam, 2014; Mihret & Yismaw, 2007; Al-Twajjry *et al.*, 2003); adequate budget and fund for audit functions (Alzeban & Sawan, 2013; Abu-azza, 2012; Cohen & Sayag, 2010);

training and educational programs for IAs (Abu-azza, 2012; Cohen & Sayag, 2010); and financial incentives such as bonuses and compensation (Abu-azza, 2012).

A significant number of studies state that management support is essential for a successful conduct of internal audit task, hence influences the task performance. Unfortunately, many empirical studies revealed a low level of support for internal audit functions, while only few research identified high support for the task.

The study of Alzeban and Gwilliam (2014) investigated the factors affecting the effective performance of internal auditors in 79 public sector organisations in Saudi Arabia. The study emphasised that the effect of management support on audit effectiveness and performance is so strong that without it, IAs will not be sufficiently independent, will have restricted scope of work, inadequate resources, and have limited relationship with other stakeholders. This finding agrees with the current result of Mebratu (2015) that management support correlated and significantly related to the governance performance role of internal audit function.

In a similar study conducted by Baharud-din *et al.* (2014) in Malaysian government ministries, the study attributed the success and appreciable task performance of internal auditors as dependent on the extent of management support. The finding of the study indicates that management support is positively and significantly correlated with internal audit effective performance. The study found management support as the most influencing factor impacting the effective performance of IAs.

Several other studies (Christopher, 2014; Abu-azza, 2012; Cohen & Sayag, 2010; Mihret & Yismaw, 2007) have also found management support as essential for appreciable performance and efficient service delivery of IAD. They agree to the fact that management support also influences the actualisation of other factors that influence the task performance of IAs.

Despite the importance attached to management support by the literature, several studies found a low level of support given to IAs by the management in the organisations studied while only a few studies established the existence of strong support for IAs. These differences in findings call for concern.

Christopher (2014) examined how internal audit enhanced governance in the Australian public universities with an emphasis on management and audit committee support. The study found that internal audit enjoyed a high level of support from the management and that the university management gave recognition to internal audit task. This is demonstrated by the provision of adequate resources to the department by the management, and the approval and implementation of audit recommendations and findings by the management, audit committee, and the council. The study stated that the universities viewed IAD as checks on accountability and risk, as against being a training ground and policing body. The management perceived internal audit team as a partner to the success of the universities. This finding supports the earlier result of Sarens and Beelde (2006) who stated that IAD in Belgium companies examined met the expectations of the management, hence, enjoyed the support of the management.

In contrast, the study of Mihret and Yesmaw (2007) in a large higher educational institution in Ethiopia showed a low level of management support for IAs in the institution, hence low task performance. They used a case study approach to gather data from IAs in the university with the aid of a questionnaire, interview, and review of documents. The authors found that management support has a significant impact on internal audit performance. They indicated that IAs received little attention from the university management as their recommendations and findings were given inadequate response and implementation, thus poor task performance. This conclusion agrees with the current finding of Fareed Mastan *et al.* (2015) which found that internal audit enjoyed a little attention from the management of the university institution examined, which affected its performance.

In other organisational sectors other than education, scholars have reported a considerable number of low level of management support for internal audit operation which mar auditors' task performance than high support. Alzeban and Sawan, (2013) investigated the role of internal audit in Saudi Arabia public sector and found a low level of support from the management. This poor support, according to the study, was as a result of the management ignorance of the usefulness of internal audit task, the status of IAD in the organisation, general organisational resistance to the establishment of internal audit function, and lack of attention given by the management. Consequent upon the weak support, IAD was confronted with the problem of budgetary constraint, insufficient staff, inadequate resources, and non-implementation of audit reports which have negative impact on the task performance. The effort of IAD was described as a waste of time. This finding agrees with the

conclusion of Al-Twajjry *et al.* (2003) who found a lack of acceptance of internal audit by the management of corporate sectors of Saudi Arabia.

Furthermore, Abu-azza (2012) described management support as motivation given by the management to internal audit in the form of adequate finance, training and educational program, financial incentives such as compensation and bonus, and implementation of audit reports and recommendations. He argued that except banking and insurance industries, IAs in other organisations had no adequate support of the management, which consequently led to low performance. This study also supports the earlier findings of Ebaid (2011) which found IADs in the Egyptian listed firms enjoying little support from the management. The finding also supports the result of Cohen and Sayag (2010) and Ahmad *et al.* (2009).

Arising from the literature, therefore, it can be argued that the issue of management support, as depicted in Figure 2.4, is give-and-take, as IAs tend to gain more support from the management if the expectations of the management are met.

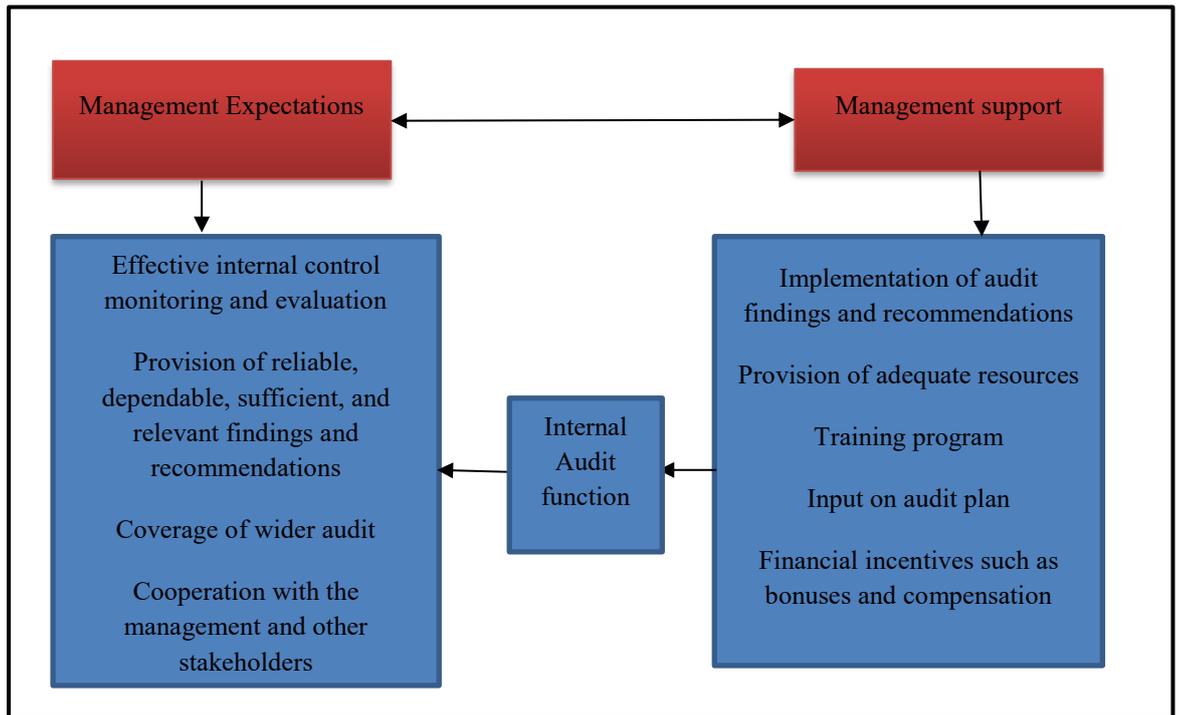


Figure 2.4
Management Expectation and Support

2.5 Independence and Objectivity of Internal Auditors

Accounting and auditing professional bodies see independence and objectivity as indispensable for a successful conduct of both internal and external audit activities. Hence, all standards issued by the professional bodies contain therein a provision for independence and objectivity.

The Global professional body, IIA, recognises Internal Auditing as an independent function in its definition. Independence is, therefore, a cornerstone upon which effective task performance lies (Tapang, Bessong & Ujah, 2015; Baharud-din *et al.*, 2014; Mihret, James & Mula, 2010; Christopher, Sarens & Leung, 2009). Auditor's independence is a generally accepted theory which assumes that an auditor (internal or external) needs an immunity to enable him to form an independent opinion on the assets, liabilities, and operations being audited (Okoye, 1998).

Attribute Standard 1100 of ISPPIA, issued by IIA (2012), and the Public Sector Internal Audit Standards of UK (2012), state that internal audit activity must be independent and that IAs themselves must be objective in performing their job. The standards describe independence as the freedom from conditions that threaten the ability of the internal audit activity to carry out internal audit responsibilities in an unbiased manner. They also look at objectivity from an individual point of view and require IAs to have an impartial, unbiased attitude and avoid conflict of interest. In the same vein, Section 2.2 of Better Practice Guide (2012) of Australian National Audit Office states:

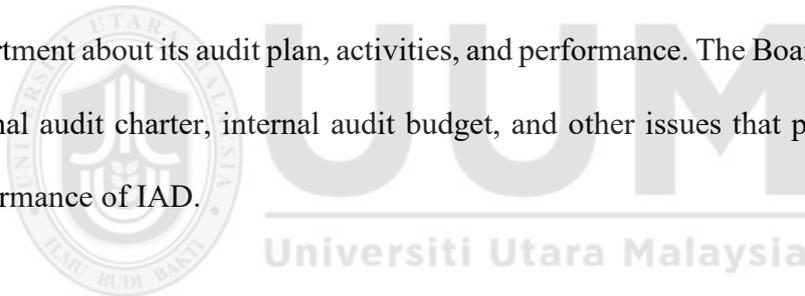
“Internal audit is independent in the sense that it is independent of the activities it audits. This independence, best described as ‘operational independence’, assists in ensuring that internal audit acts in an objective, impartial manner free from any conflict of interest or inherent bias or undue external influence (p.4)”.

The Institute of Chartered Accountants of Nigeria (ICAN, 2009, Section 13.2), and the Association of National Accountants of Nigeria (ANAN, 2014, Section 290.6), in their separate Professional Code of Conduct and Guide for Members, describe independence of mind as the state of mind that allows the expression of a conclusion without being affected by interference or influences that impair professional judgment, allowing a person to act with integrity, and exercise objectivity and professional scepticism. This aligns with the provision of IFAC (2014).

To ensure independence and objectivity, Attribute Standard 1130 of ISPPIA states some of the factors that can impair IAs from being independent and objective and provides guides to follow in avoiding them. The standard specifies personal conflict of interest, scope limitation, restrictions on access to records, employees, and

properties, and resource limitations, such as funding, as some of the factors that affect independence and objectivity.

Achieving independence from a reporting point of view, Section 1110 of the ISPPA requires the Head of Audit (HOA) to report to an authority or level within the organisation that permits the internal audit activity to achieve its responsibilities. The Standard states that organisational independence is only achieved when the HOA reports functionally to the Board or audit committee and administratively to the management. As part of functional reporting responsibilities, the Board is required to approve decisions relating to the appointment, remuneration, and removal of Director of Audit. With this power, the Board receives communication from the department about its audit plan, activities, and performance. The Board also approves internal audit charter, internal audit budget, and other issues that promote the task performance of IAD.



IIA believes that reporting functionally to the Board of Directors, Audit Committee, or another appropriate governing authority is the ultimate source of independence and authority to IA. On the other hand, IIA also requires IA to report administratively to the management on the day-to-day operation. The Practice Advisory for Internal Auditing, issued by IIA, states the following as constituting administrative reporting:

- (a) Budgeting and management accounting.
- (b) Human resource administration, including personnel evaluations and compensation.
- (c) Internal communications and information flow.
- (d) Administration of internal policies and procedures of the organisation.

In Nigeria, Section 1703 of FGFR (2009) stipulates that IA should report solely to the Accounting Officer, but this is not in line with the global standard and best practice which is a contemporary issue. If this section holds in the NTIs and the HOA administratively and functionally reports to the Chief Accounting Officers of the Institutions (i.e., Vice-Chancellors, Rectors, and Provosts), independence of IA will not only be doubtful but will also raise a question of sustainable objectivity.

Yee, Sujana, James, and Leung (2008) argued that independence is indispensable and without it, the internal auditor simply becomes a part of the management team, losing the ability to offer a fresh perspective through an objective evaluation. Although the complete independence of internal auditors is not an attainable goal, practical independence is possible and essential (Mihret *et al.*, 2010; Yee *et al.*, 2007). Previous studies (Deloitte, 2010; Chambers, 2008; Anderson, 2003) have challenged IIA's prescription of dual reporting of IA and considered it as "serving two masters". They argued that the relationship will not produce the optimum result.

Deloitte (2010), therefore, asserted that the question of "who is your boss?" (p.5) can further lead to the problem of independence, allegiances, and performance. Unfortunately, the situation of Internal Auditors is worsened in this context as they have two competing loyalties and allegiance to their profession and the organisations that employ them (Cohen & Sayag, 2010).

Also, as part of independence mechanism, IAs are required to have unrestricted access to records and necessary information of the organisation they belong to. Section 1715 of the FGFR of Nigeria authorises IA to have access to records, stores,

employees, and information needed for his audit at all reasonable times. While delivering its mandate, Internal Audit should not be restricted from looking at any aspect of the organisation (Committee on Internal Audit Guidance for Financial Services, 2013).

From this discussion, therefore, and for this study, independence and objectivity refer to the autonomy from any iota of internal or external condition that prevents, curtails, constraints, debars, mars and threatens an auditor from performing his professional duties and responsibility in an unbiased manner.

The concept of independence and objectivity has been examined in internal and external auditing literature. To a greater extent, scholars consider independence and objectivity as a cornerstone of internal and external auditing. However, researchers have argued on what constitutes independence and objectivity, and what can enhance or impair it (e.g., Baharud-din *et al.*, 2014; Mihret *et al.*, 2010; Cohen & Sayag, 2010; Hass, Abdolmohammadi & Burnaby, 2006). Some even argue that Internal Auditor, being an employee of an organisation, may not have the freedom required to exercise an unbiased and independent judgment while carrying out his responsibilities (Unegbu & Kida, 2011; Mihret *et al.*, 2010).

Prior studies also differ in parameters used for measuring the existence of independence and objectivity, and its impact on effective task performance in an organisation. Unfortunately, there are no universally agreed criteria for measuring it (Alzeban & Gwilliam, 2014). Thus, it brings inconsistency in findings. The common approach adopted by many past studies include examining the functionally and

administrative line of reporting; determining who and who are responsible for the appointment, evaluation and dismissal of HOA; responsibility for the approval of Internal Audit budget; interference with the work of IA by the management; status of the HOA; and self-threat (Chambers & Odar, 2015; Alzeban & Gwilliam, 2014; Christopher, 2014; Abu-azza, 2012; Ebaid, 2011; Mihret *et al.*, 2010; Cohen & Sayag, 2010).

Several studies authenticate the fact that there is a relationship between independence and objectivity, and the task performance of internal auditors. Fareed Mastan *et al.* (2015) examined the effectiveness of Internal Audit as a catalyst for improving the performance of an organisation in Ethiopia. The study used a descriptive case study approach in gathering data from 39 respondents from Wollo University, Ethiopia. The study revealed that independence has an impact on the task performance of Internal Audit. The study also found that Internal Auditors' unrestricted access to records, assets, and employees influences the task performance of Internal Audit.

Furthermore, Alzeban and Gwilliam (2014) measure independence with the reporting level of IAs, unrestricted access, appointment and removal procedures of Head of Audit, conflict of interest, direct contact with the Board and the Management, level of independence, interference, and performance of non-audit service, and agree that independence is one of the great determinants of effective task performance of Internal Audit function.

However, Mabratu (2015) argued that efficient functional task performance of internal audit can be achieved if the eight indicators, independence inclusive,

prescribed by the IIA (2006) are followed and adhered. The researcher stressed that the existence of the indicators comprising unrestricted access, organizational independence, sufficient funding, formal mandate, competent staff, competent leadership, stakeholder support, and compliance with professional audit standards would determine the extent of the risk management role, control role, and governance process role of internal audit function. Though the yardstick for measuring independence and objectivity is not spelt, with a sample of 69 IAs from 35 offices in Amhara National Regional State in Ethiopia, and use of survey method, the researcher found that independence has no significant influence on any of the functions of internal audit in the organisations observed. The finding, therefore, suggests that independence is a serious challenge to the realisation and actualisation of Internal Audit function.

Chambers and Odar (2015) analysed the impact of Internal Auditing on corporate governance failure in the financial services sector and considered Internal Auditing as a gatekeeper that failed in preventing the global financial crisis. The study then explored how Internal Auditing can regain its position as one that can prevent future occurrence of a financial crisis. The study asserts that independence of IA is vital in achieving an effective performance of IA and that of the organisation at large. On reporting pattern, the study considered Internal Audit as being on the “third line of defence”, and should report to the Board. It argued that the dual reporting relationship of IA with the management and the audit committee is a flaw, hence, the need for the umbilical cord that ties the management and the IA to be cut (p.34). The authors opined that independence could be achieved with one directional reporting. Chambers and Odar (2015) categorically state as follows:

“We take the view that to be a reliable provider of assurance to the board, internal audit needs to report for all purposes, including “pay and rations”, to the board or to a chairman of the board. “He who pays the piper calls the tune”. Internal audit should be regarded as one of the costs of running the board.However, it should be regarded as “internal” because it provides assurance on internal matters, not because it is part of the management team (Chambers & Odar, 2015, p.43)”

This is consistent with the opinion of Lenz and Sarens (2012), and Rose and Norman (2008). However, the study tends to focus on the financial sector as it solely concentrates on financial institutions. Though, the ISPPA, issued by the IIA, prescribes that IA should report functionally to the Audit Committee, and administratively to the management, the study agrees with the recommendation issued by Committee on Internal Audit Guidance for Financial Services (CIAGFS, 2013) to the Chartered Institute of Internal Auditors, UK, and Basel (2012) that specify one directional reporting to the Board. Supporting the position, the study states:

“Mandatory standards should articulate levels of practice that all practitioners can be expected to attain. Those levels of practice are likely to be at best “near best” practice rather than “best” practice as there will, at any time, be practitioners who have implemented more enhanced practices; and the process of developing, agreeing and adopting new or revised standards is generally lengthy (Chambers & Odar, 2015, p.50)”

The study also concentrates much on literature and happenings in US and UK which may not be a true reflection of what is attainable in other continents. The result of the study may, therefore, not completely applicable to other sectors as argued by Cohen and Sayag (2010) that sector (private or public) has a severe impact on IA task performance.

In the same manner, Baharud-din *et al.* (2014) examined the factors contributing to the effective performance of Internal Audit in Malaysian public sector, with emphasis on government ministries. The study used cross-sectional survey, with a sample of 330 IAs, in gathering data. The study concludes that independence and objectivity has a significant influence on the effective task performance of Internal Audit. This agrees and supports the finding of Alzeban and Gwilliam (2014).

In the same manner, Ebaid (2011) found out that 48% of IAs in the Egyptian listed companies reports functionally to the Board or Audit Committee, while 52% reports to the Chief Financial Officer (CFO) or Chief Executive Officer (CEO). This reporting line, according to Ebaid can impair independence.

However, the study of Alzeban and Gwilliam (2014) presented a different picture of reporting line, and how the independence of IAs influences the general performance of internal auditors. The study examined five factors affecting internal audit effectiveness in Saudi Arabian public sectors among which independence is included. Using survey method, the study gathered data from Managers and IAs in 79 public sector organisations. The finding of the study indicates that independence contributes 43%, among the five factors, to the effectiveness of internal audit. The study also showed that there is a significant relationship between independence and performance. The study claimed that functional reporting to audit committee exists and being regarded as playing a role in state-owned entities, the committee is not in existence in government departments and other related agencies. It asserted that independence could be enhanced if there is sufficient management support.

According to Christopher (2014), absolute functional reporting to the Audit Committee can improve independence. However, the independence becomes compromised when there is dual or separate functional line of reporting to the management, and the management is involved in the appointment, appraisal, promotion, and removal of HOA. Christopher further argues that undue pressure on IAs to broaden assurance and consulting services to the board and management; using Internal Audit Department as just a training ground for career progression; and determinant of Internal Audit budget by the management, can all impair Internal Audit independence, objectivity, and integrity.

Also, supporting the functional reporting line to audit committee as assisting independence, Soh and Martinov-Bennie (2011) report that except only one participant, all other participants in their study report functionally to the audit committee, and hence enjoy a high level of independence. This aligns with the conclusion of Ali *et al.* (2012) that internal auditors in federal ministries, departments and agencies enjoyed some degree of independence.

Baharud-din *et al.* (2014), and Cohen and Sayag (2010) revealed a high level of correlation between internal auditor independence and the effectiveness of Internal Audit department. Their studies are consistent with the findings of Ahmad *et al.* (2009), which identifies independence as the 5th out of 10 problems found to be militating against IA performance and ranks 1st as a factor that influences the effective performance of IA. Ahmad *et al.* studies are consistent with the outcome of the empirical study of Yee *et al.* (2007), which showed that independence, though

influences effectiveness, is not one of the most influential factors affecting internal audit effectiveness.

Aside the influence of IND on the TP, previous studies have pointed out that IND influences the management support (MS). In other words, the effective performance of the IAs as a result of being independent has an impact on the extent of support given by the management. Sarens and Beelde (2006) argue that internal auditors tend to influence the support of the management if they can monitor and evaluate the internal control system of the organization and provide a dependable and reliable recommendation to the management. This can only be achieved if they have a reasonable level of independence.

2.6 Internal and External Auditors' Relationship

The extent of interaction between external and internal auditors influences the performance of internal audit department. The glossary of the Common Body of Knowledge (CBOK, 2010, p.80) defines external auditor as a registered public accounting firm, appointed by the board or management of an organization, to conduct an audit of financial statement and express an opinion on whether the financial statements of the organization are fairly presented in line with the Generally Accepted Accounting Principles (GAAP). External auditor, in the context of this study, refers to a firm of Chartered Accountants, appointed by the council or management of the institutions, to examine the financial reports and the extent of compliance with the internal control system.

The appointment of external auditors for Nigerian government owned tertiary institutions has a statutory backing. The Constitution of Federal Republic of Nigeria (1999 as amended) regards government owned TIs as bodies established by law. Hence, sections 85(3) and 125(3) give a brief look at the appointment of external auditors for the tertiary institutions and other parastatals and agencies. These sections of the Constitution require the involvement of the Auditor-General for the Federation (AGF) and for the States in the appointment of external auditors for government-owned tertiary institutions in four ways.

Firstly, the firms of chartered accountants (i.e., the external auditors) aspiring to audit the accounts of any government institutions must register with the office of the AGF or the Auditor-General for the State. Secondly, the office of the Auditor-General provides the list of qualified firms of chartered accountants to the institutions to choose one. Thirdly, the office provides a guideline on the level of fees to be paid to the audit firms. Moreover, fourthly, the external auditors must submit their reports on the audited accounts of the institution to the Auditor-General for his comments and report thereon.

The appointment of the external auditor is, therefore, the ultimate responsibility of the management of the institutions. The management also receives the audited report together with the domestic report. As the internal auditors provide internal monitoring service to the institution, the role of the external auditor is to serve as an external monitoring service provider (Alfraih, 2017) to the institution. This complements the task performance of the internal auditors.

The benefit of the cordial relationship between internal and external auditors appears to be symbiotic (Abu-Azza, 2012) as Internal Auditors tend to gain from the expertise and experience of the external auditors, and likewise being exposed to different audit techniques being employed by the external auditors (Suwaidan & Qasim, 2010). On the other hand, the level of examination of records by the external auditors, regarding the substantive test, reduces when there is cooperation between the two categories of auditors, and the work of IAs can be relied on. Hence, the relationship influences the task performance of IAs (Alzeban & Gwilliam, 2014; Abu-Azza, 2012, Holt & Wampler, 2012). The organisation also tends to gain from the positive relationship between internal and external auditors by way of reduction in audit fees (Alzeban & Sawan, 2013; Holt & Wampler, 2012; Al-Twaijry, Brierley & Gwilliam, 2004).

Professional accounting and auditing standards recognise the importance of cooperation between internal and external auditors. The rationale behind this is that the relationship, if cordial, will minimise duplication of effort by both, increase the exchange of ideas and expertise, and reduce the audit fee. The ISPPA (2012), in its Performance Standard 2050 on coordination, the head of internal audit is required to share information and coordinate activities with other internal and external providers of assurance and consulting services (e.g., external auditors) to ensure adequate coverage and reduce duplication of efforts. Nigerian Standard on Auditing (NSA No. 7, paragraph A33) issued by ICAN (2013) requires external auditors to discuss with IAs.

In the same manner, the International Standard on Auditing (ISA No. 610) issued by the IFAC (2013); and NSA No. 26 issued by ICAN (2013); require external auditors to consider some factors before using or relying on the work of the IAs. These include objectivity, competence, the approach being used by internal audit, and communication between internal and external auditors (ISA No. 610, p.6; NSA No. 26, p.542).

The presence or absence of the above factors has an influence on the willingness of external auditors to cooperate with IAs. The standards, therefore, go further by highlighting the conditions that can lead to effective coordination and cooperation.

The following requirements are specified:

- (i) Discussions held between the auditors at appropriate intervals during the period of engagement
- (ii) The external auditor notifies the internal audit function of important issues that may affect the function.
- (iii) The external auditor is advised of and has access to essential reports of the internal audit function and is informed of any important issues that come to the attention of the internal auditors when such issues may affect the task of the external auditor. (ISA No. 610, p.17; NSA No. 26, p.546).

In this study, therefore, internal and external auditors' relationship refers to the cordial interaction between internal and external auditors that aims at enhancing the effective and efficient performance of internal auditors. The cordial interaction between the two categories of the auditor is a catalyst for internal audit task performance.

In line with the professional standards earlier highlighted, literature agree that some factors comprising objectivity of IAs, their competence, and quality of work performed, majorly influence the willingness of external auditors to cooperate with IAs (Ebaid, 2011; Suwaidan & Qasim, 2010). Similarly, scholars generally also agree to the professional standard in operationalizing the level of cooperation of the internal and external auditors with their frequency of meetings, exchange of and access to their working papers and reports, and discussion on audit planning.

Despite the importance of the mutual linkage between the two categories of auditors revealed by Mihret *et al.* (2010), and the emphasis being laid on its benefit by Arena and Azzone (2009) and Goodwin (2004), empirical studies have found a low level of interaction between internal and external auditors. For instance, Al-Twajjry *et al.* (2004) investigated the relationship between internal and external auditors in Saudi Arabian corporate sector. They measure the level of the relationship using the frequency of meetings and access to working papers. The study found that the perception of the external auditors on their reliance on internal auditors' work was dependent on Internal Auditors' professional trustworthiness, competence, and independence. The finding of the study revealed a limited level of relationship between internal and external auditors. Supporting this result, the finding of Alzeban and Sawan (2013) likewise revealed a low level of relationship between internal and external auditors.

The result of the study of Ebaid (2011) is not too far from that of Al-Twajjry *et al.* (2004). Ebaid examined internal audit function in Egyptian listed firms and explored the relationship between internal and external auditors. Aside access to working

papers and audit reports, he also took into consideration the coordination of audit coverage and work schedule in measuring the level of the relationship. The result of the study also revealed a weak level of interaction between internal and external auditors.

However, the study of Abu-Azza (2012) gave a contrary result. The study examined the effectiveness of internal audit function in Libyan public sector and investigated how the relationship between internal and external auditors affects the function of internal audit using a qualitative approach. The result of the study revealed that interactive discussion and communication exist between the two auditors. External auditors described that they did receive internal audit report, and made use of the reports and the working papers to finish their audit task more efficiently.

Previous studies have also indicated that the relationship between internal and external auditors influences the management support. Management will give support if the activities of the department will lead to cost saving for the organization. The cordiality between the two categories of the auditors tends to reduce the management expenditure on external audit fees (Singh & Newby, 2010; Goodwin-Stewart & Kent, 2006) and bring about cost saving (Endaya & Hanefah, 2016; Mat Zain, Zaman & Mohamed, 2015; Endaya, 2014). Thus, it influences management support.

2.7 Communication Skills

Tertiary educational institutions are centres of learning which host intellectuals who are cognisance and conscious of what an individual says and writes. IAs, founding themselves in this environment, should likewise be mindful of their communication

ranging from writing, reading, listening to speaking. No matter how competent IAs are; no matter how good the procedures of their audit; and no matter how superb their findings; the performance of internal auditors may still be jeopardized if their findings are not communicated to the management in a clear, concise, and precise manner such that the management will easily understand and comprehend them for decision-making. Hence, excellent communication skill is required by IAs to achieve a meaningful success in the performance of their tasks (Smith, 2005). In this study, therefore, communication skill refers to the proficiency of internal auditors in reading, writing, listening and speaking.

For internal auditors to perform their task effectively and efficiently, they need sufficient skills. Hence, the latin maxim of “*nemo dat quod non habet*” which implies that no one can give what he does not have (Plank, 2013) can be linked to IA’s necessity for skills and competence. Consequently, the ISPPIA (2012), in Attribute Standard 1210, mandates Internal Auditors to acquire the knowledge, skills, and other competencies required to perform their audit functions. It further requires that the internal audit activity collectively must possess or obtain the knowledge, skills, and other competencies needed to perform its task. Skills, knowledge, and other competencies, according to the standard, are collective terms that refer to the professional proficiency needed by internal auditors to effectively discharge their professional responsibilities.

Communication skill is indispensable in the actualisation of the audit function, and without it, Internal auditors cannot adequately achieve their value-adding objective to their organisation. Auditors with excellent communication skills carry out audit

activities more efficiently and effectively (Zacchea, 2013). The main intent of developing effective communication skill is to have a common and understandable language of interaction between internal auditors and the auditees (Khosravi (2012).

Emphasizing on the importance of the communication, Khosravi (2012) states:

“Auditees prefer not to be audited and may resist auditors. Effective communication skills can make the aggressive and dry face of accounting and auditing softer, more justifiable, and more acceptable to an auditee. Auditors who are grim-faced and bad-tempered will not succeed in performing audit tasks (p.19)”.

The Educational Testing Service (ETS) conducting Test of English as a Foreign Language (TOEFL), and the British Council holding International English Language Testing System (IELTS) recognise four ways of examining the English communication skills of potential students seeking admission to higher institutions, and job seekers to foreign organisations. This includes writing, reading, speaking, and listening. This parameter is not only applicable to English communication skill alone but useful in measuring communication in many fields of life.

Thus, the skills required by IAs to perform their tasks effectively are more than just learning debits and credits (Anderson, 2012), but also required being skilful in formal and informal communication with the auditees and the management. Algeru (2011) states that report written and communicated in a concise, clear, accurate, and timely manner improves sound management decision-making. Chambers and McDonald (2013), however, argued that effective communication skill goes beyond well-written reports and into verbal communication. The authors note that formal and informal listening and talking to the staff of the organisation are also essential. Therefore, the inability of people to effectively interact and communicate as required

could be traced to communication complexity or inappropriate information (Endaya & Hanefah, 2013).

Chong (2009) emphasised the importance of communication skill and considered it as the skill that underpins all aspects of auditing. Citing Parsowith (1995), Chong emphasised the importance of communication to auditors by stating:

“Communication is not easy because something said doesn’t mean it was said correctly; something said correctly doesn’t mean it has been heard; something heard doesn’t mean it was understood; something understood doesn’t mean it has been agreed upon; something agreed upon doesn’t mean it has been applied; something applied doesn’t mean it has been continually practiced (p.1)”

The ISPPIA (2012), in Performance Standard 2420, states seven qualities the must be found in the internal auditors’ communication. The standard emphasised that communication by the auditors must be clear, accurate, complete, objective, constructive, concise, and timely.

Also, section 20 of the Nigerian Standards on Auditing (NSA No. 7) (2013) requires the Auditors to communicate their findings to those charged with governance of the organisation in written and oral form. In fact, communication is important in every aspect of internal audit activities. Hence, effective communication has an impact on the success of internal audit (Moeller, 2005).

Empirical literature on communication skill is scanty (Siriwardane & Durden, 2014) as many available studies are conducted by the IIA. Harrington and Piper (2015), in a survey of 14,518 respondents involving the heads of internal audit, Managers, Directors, and staff from 166 countries, 3,304 heads of the internal audit were asked to choose five most valuable skills required when recruiting internal auditors or

building internal audit department. Communication skill was ranked by them as the most important skill.

Also, Algeru (2011) examined the opinion of the managerial class on the internal audit function in the oil and gas industry in Libya. The study used a mixed method in gathering information from 89 participants comprising Directors, Senior Management (Chief Executive Officers (CEO) or Chief Finance Officers (CFO)), and IAs from 30 companies in oil and gas industry. The study evaluated the opinion of the participants about communication as one of the factors enhancing internal audit function. The study focused on the communication channels from IAD to the management and the auditees through reports, recommendations, and meetings. The finding of the study revealed the existence of channel with the top management and the Board of Directors. Hence, this indicates internal audit as being relevant to the companies. The study also found a satisfactory reporting relationship with the auditees in the companies. This, invariably, increased the chance of internal audit function recognition.

Furthermore, the study established that IAD effectively made use of written and verbal communication in conveying their objectives and recommendations to the management. This gives more credence to their reports regarding validity and reliability, and it assists the management in making a rational decision. Finally, the study found that the Head of Audit attends management meetings. This communication channel indicates recognition given to internal audit function.

In the study of Common Body of Knowledge (CBOK, 2010) conducted by the IIA, which involved 13,582 respondents from 107 countries, internal auditors were asked to assess the importance of general competencies and prioritise the competence for Internal Audit staff, management, and Head of Audit. The result of the study showed that communication skill is ranked as the most important skill needed by Internal Audit staff, and it is ranked second for the management and Head of Audit. The study found that communication skill, consisting of written, oral, report and presentation, ranked as the top general competency.

In a similar study of Hass and Burnaby (2010), the CAEs were asked to rank five essential competencies required by the staff, supervisors, managers, and CAEs to perform internal audit work well. The CAEs ranked communication as the most competence needed for the supervisors and managers, and second most important one for the staff and CAEs.

Fourie (2008) examined the adequacy of communication skills of IAs to discharge their responsibilities effectively and efficiently in South Africa. The study concluded that IAs lack communication skills of high standard required to execute their duties effectively, efficiently, and professionally. He pointed out that this is as a result of the inability of tertiary institutions to provide adequate training on communication skills to potential internal auditors. Figure 2.5 depicts the components of communication skills as essential requirements for performance improvement.

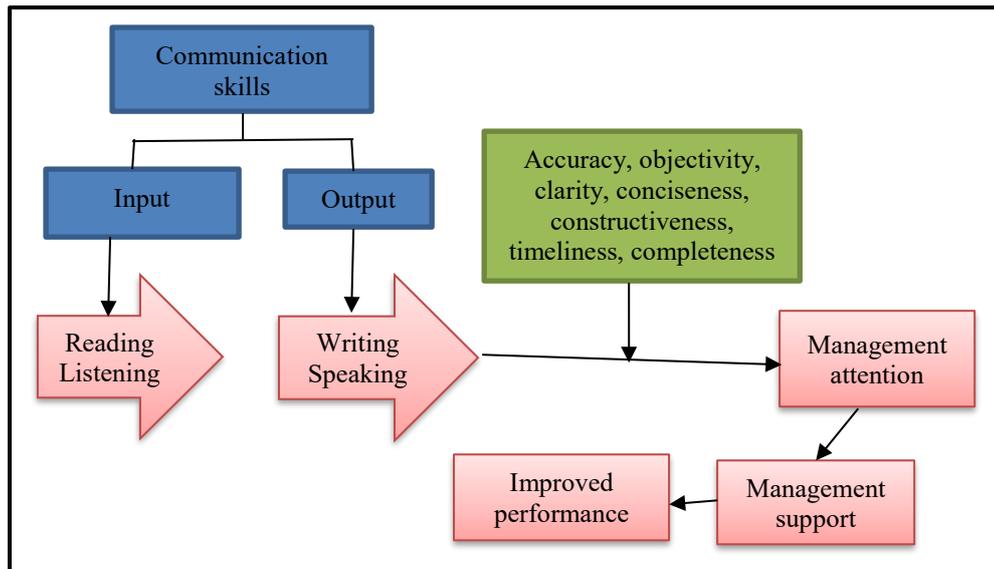


Figure 2.5
Components of Communication Skill on Performance Improvement

As indicated in Figure 2.5, the concept of communication skills also has an impact on the management support. In other words, the demonstration of communication skills by the internal auditors, through a report prepared in an accurate, objective and concise manner, tends to initiate and to promote management support. Fanning and Piercey (2014) and Sarens and Beelde (2006) found that sufficient recommendation and tactical presentation of reports by internal auditors promote cooperation of management with the auditors and ultimately bring support.

2.8 Underpinning Theories

This section deals with related theories that underpin this study. The combination of Resource-Based Theory, Institutional Theory, and Communication Theory are relevant to this study.

2.8.1 Resource-Based Theory (RBT)

Internal auditors need adequate resources to perform their task. Resource-Based Theory is, therefore, the main theory of this study because it lays much emphasis on the importance of tangible and intangible resources and capabilities, and regards these resources as essential for organizational performance (Gallego-Alvarez, Prado-Lorenzo & García-Sánchez, 2011; Kelliher & Reinl, 2009). The Resource-Based Theory identifies an organization as a unique collection of resources (Abu Bakar & Ahmad, 2010) that are bundled together (Alas & Sun, 2007). The theory is premised on the ground that the performance and the behaviour of an organisation are dependent on the resources available to the organisation. It considers an organisation as a collection of tangible and intangible resources, and capabilities acquired, developed, and expanded by the organisation over time (Ahmad, 2015).

The concept of resources is described as all assets, capabilities, processes, and knowledge controlled by organizations (Alonso, Bressan & Sakellarios, 2016; Edelman, Brush & Manalova, 2005). As conceived by Abu Bakar and Ahmad (2010) and Mathews (2006), resources refer to the firms' productive assets and the ways by which the operations of organizations are accomplished. In other words, resources refer to the stock of existing factors such as physical assets, knowledge, human capital, and other tangible and intangible that are possessed and controlled by an organization (Abu Bakar & Ahmad, 2010; Knott, 2009).

Moreover, Barney (1991) stated the attributes that constitute the resources of an organisation. Among others, Barney asserted that all assets, attributes, capabilities, information, organisational processes, and knowledge within the jurisdiction and

control of a firm, and used for its efficiency and effectiveness constitute its resources (p.101). He, therefore, classified resources into human capital resources, physical capital resources, and organisational capital resources. Grant (1991), on the other hand, classified resources into tangible, intangible, and human resources. Therefore, resources are categorised into tangible and intangible assets (Ahmad, 2015; Abu Bakar & Ahmad, 2010).

The theory considered tangible resources as those assets characterised by longtime ownership and usage by an organisation. They are easily measurable and capable of being duplicated. According to Abu Bakar and Ahmad (2010), tangible resources comprise facilities such as capital, access to capital, buildings, and other related facilities.

Intangible resources, on the other hand, consist of intellectual property that is not easily duplicated. Intangible resources of an organization represent all that an organization has, and it includes human assets, skills, capabilities, and informational, relational, organisational, and reputational assets (Knott, 2009). The theory also hammers on capabilities which are regarded as invisible assets comprising the skills of individuals and groups, routines and interaction of organisation that are very hard to duplicate (Ahmad, 2015). However, the primary emphasis of the theory is how intangible resources such as intellectual properties, skills, knowledge, and competencies can be used in enhancing the performance of an organisation.

Previous studies have indicated that all resources are not equally essential in the determination of the success and performance of an organization (Abu Bakar &

Ahmad, 2010). However, intangible resources that are specialized, rare, and difficult to copy or imitate are considered as important and essential influencers in the achievement of task performance (Gallego-Alvarez, Prado-Lorenzo & García-Sánchez, 2011; Abu Bakar & Ahmad, 2010; Kelliher & Reinl, 2009). The RBT recognises the heterogeneity and idiosyncratic nature of organizational resources (Chun, 2016; Acar & Polin, 2015), and emphasised that the resources of organizations will translate to performance and exhibit a sustainable competitive advantage if such resources are valuable, inimitable, rare, and non-substitutable (Acar & Polin, 2015).

Therefore, the tangible and intangible resources that can enhance performance can be strategically classified into six comprising physical, organizational, reputational, human intellectual, financial, and technological resources (Abu Bakar & Ahmad, 2010). The performance or success of organizations and the differences in organizational performance will then depend on the deployment of appropriate resources and capabilities (Kelliher & Reinl, 2009; Masakure, Henson & Cranfield, 2009).

The Resource-Based theory is related and applicable to internal audit task performance in the context of this study. The IIA, IFAC, ICAN and other professional bodies call for internal auditors to be equipped with necessary tangible resources needed for the accomplishment of internal audit task performance. In this case, therefore, the provision of physical working facilities and conducive office environment by the management are tangible resources that can enhance the

performance of internal auditors. In other words, management support is linked with the resource-based theory from the tangible resource point of view.

Similarly, the employment of an adequate number of internal auditors by the management is also part of tangible human resources capable of enhancing the task performance of internal auditors. Moreover, in order to maintain independence, the professional standard requires the budget of internal auditors to be approved by the Council of tertiary institutions. The provision of financial resources and autonomy is part of tangible resources that can influence the independence of internal auditors from the management and invariably enhances their task performance.

From the intangible resources point of view, the professional standards (ISPIA, 2012) require internal auditors to possess skills, knowledge, and competencies. The career structures of tertiary institutions likewise support this. The possession of communication skills comprising effective writing, reading, speaking, and listening by internal auditors connotes intangible resources and capabilities that are capable of enhancing their quality service delivery and performance (Abu-Azza, 2012; Algeru, 2011; Smith, 2005).

Furthermore, the training of internal audit staff through management support can lead to capacity building for internal auditors which are argued by the RBT as an important aspect of intangible resources. Moreover, the exchange of ideas and working papers by both internal and external auditors through cordial relationship tends improving the competence and capabilities of both categories of auditors (Suwaidan & Qasim, 2010), hence, an ultimate improvement in the task

performance. Also, possession of unrestricted access to information, records, personnel and documents by internal auditors as an aspect of independence is a form of intangible resources that can lead to enhanced task performance.

Aside the link of the exogenous and endogenous constructs of this study to the resource-based theory, the selection of the theory as the primary theory is premised on the fact that some studies have made use of the theory. The studies of Davis (2017); Ahmad (2015); Masakure, Henson and Cranfield (2009); Kelliher and Reinl (2009) indicated the usage of the theory.

2.8.2 Institutional Theory

Institutional theory states that the environment in which an organisation belongs to is characterised by rules and regulations which organisations must conform to in order to secure legitimacy and support (Al-Twaijry *et al.*, 2003). The central theme of the theory is that the survival and going concern of an organisation depend on its compliance with the norms, values, and the acceptable practice of the institution it belongs to. The theory centres on the concept of isomorphism. According to DiMaggio and Powell (1983), the isomorphism is a term that best describes the process of homogenization (p.149). They view isomorphism as a binding process that encapsulates one organisation to resemble other organisations in the same industry.

The concept of isomorphism is applicable when organisations have similar characteristics. In other words, the practice and structure of one organisation can influence or be influenced by other organisations in the same institution.

Organizations will, therefore, be successful if they get the support and legitimacy by complying with the social demands (Ahmad, 2015).

DiMaggio and Powell classified institutional isomorphism into three, comprising coercive, mimetic, and normative isomorphism. Coercive isomorphism arises when an organisation is persuaded or forced to adopt the formal and informal settings, rules or mandates stemming from political influence and the problem of legitimacy. Stressing the concept, they argue that:

“Coercive isomorphism results from both formal and informal pressures exerted on organizations by other organizations upon which they are dependent and by cultural expectations in the society within which organizations function” (DiMaggio & Powell, 1983, p.150).

This, therefore, implies that organisations are units of organisational field or institution consisting of many organisations that are interrelated in some way (Abu-Azza, 2012). DiMaggio and Powell (1983) argue that organisations can have improved internal efficiency as a result of the isomorphic process simply because they are similar to other organisations in the same institution or industry. This activity resemblance and similarity can make it convenient for organisations to relate and transact with others, to be recognised as being legitimate and reputable, and to attract career-minded staff (Abu-Azza, 2012). Coercive isomorphism is related to internal auditing. This relates to the mandates, pressures, and forces applied in establishing IAD (Al-Twaijry *et al.*, 2003). In the same manner, it is argued that the establishment of internal audit is as a result of coercive isomorphism (Abu-Azza, 2012), and if not for government regulation, it would have been the wish of Chief Executives to operate without internal audit function (Achua & Alabar, 2014).

Mimetic isomorphism, on the other hand, states that organisations tend to copy, imitate, or model themselves when the environment creates uncertainty. Organizations tend to imitate other similar organisations perceived to be more legitimate and successful (DiMaggio & Powell, 1983). The organisation benefits from mimetic behaviour when it faces a problem with unclear causes or solutions. This is because the behaviour may provide a viable solution with little expenses.

Furthermore, normative isomorphism occurs when institutional change is primarily dictated by professionalisation. DiMaggio and Powell (1983) consider professionalisation as the collective struggle of members of an occupation to achieve three things. First, members try to define the conditions and methods of their work. Second, they try to control the production of producers. Moreover, third, they struggle to establish a cognitive base and legitimation for their occupational autonomy. The theory identifies formal and professional education as the main sources of normative isomorphism. Tertiary institutions and professional bodies, therefore, play a significant role in the development of organisational norms among managers and their employees (DiMaggio & Powell, 1983).

However, organisations may be decoupled. Decoupling occurs when organisations portray to the external environment that their activity is in line with the expectation, while in fact, they are not internally following the operating procedures stated by the external environment. Cases of tight-coupling and loose-coupling can also arise (Al-Twajjry *et al.*, 2003)

In the context of internal auditing profession, the process of isomorphism is such that the accounting and auditing professional bodies such as IIA, ICAN, and ANAN would be required to legitimate the operation of internal auditing by demonstrating IAs skills, and how their expertise can be applied to benefit of others (Al-Twajjry *et al.*, 2003). With this, the status of IAD will be in secured in the organisations, and other without it would be encouraged to adopt them. The professional bodies can, therefore, achieve institutionalisation through diffusion of internal audit in all organisations and sectors.

Institutional theory is suitable for internal auditing study. Hence, researchers have directed attention towards the application of theory. As indicated by Arena, Arnaboldi, and Azzone (2006), the institutional theory provides a basis for understanding the conforming and legitimating processes which influence the development of internal auditing. Ahmad (2015) posits that institutional theory is capable of explaining the impact of internal and external factors on internal audit performance and effectiveness. According to the author, coercive isomorphism relates primarily to the government support, while normative isomorphism associates with the influence from professional bodies (p.101). Endaya and Hanefah (2013), Abu-Azza, (2012), Christopher, Sarens, and Leung (2009), Al-Twajjry *et al.* (2003) and others have made use of the theory and found it to be relevant in internal auditing.

2.8.3 Communication Theory

The routine task of Internal Auditors requires gathering, sorting, analysing, interacting, and explaining information to the auditees and the management frequently. Possession of excellent communication skills becomes paramount for the

achievement of their professional task (Smith, 2005). The Institute of Internal Auditor considers effective communication as an essential mechanism for improved task performance, hence, enjoins internal auditors to attach much importance to it. Communication theory is premised on the ground that effective communication and the informal interaction between managers and staff lead to productivity (Clampitt & Downs, 1993).

Communication involves, at least, two or more people. It is a process of creating a common meaning with someone or some group (Endaya & Hanefah, 2013). Carroll (1958) describes communication from the perspective of communication theory, thus:

“Communication refers to a social relationship set up between individuals in which messages emanating from one member of the relationship may enable another member to reduce his "uncertainty" in the sense of reducing the number of alternative interpretations open to him” (p.80).

Endaya and Hanefah (2013) argue that existence of effective communication between internal auditors and all stakeholders in an organisation is a catalyst for internal audit excellent performance.

2.9 Chapter Summary

This chapter reviews relevant literature relating to the audit quality determinants on the task performance of internal audit in the Nigerian tertiary institutions. The independent variables reviewed comprise independence and objectivity, the relationship between internal and external auditors, and communication skills. It also reviews the literature on management support as a mediating variable.

The chapter is majorly divided into three sections. The first aspect of section one examined the Nigerian environment, its tertiary institutions, and the internal audit practice. The second aspect looked at the coordination of tertiary education in Nigeria. The third one reviewed internal audit operation in the Nigerian tertiary institutions. It examined the task of internal audit as stated in the relevant manuals. The fourth part overviewed the accounting and auditing regulatory framework in Nigeria and its tertiary institutions. It scrutinised the role of local and international professional bodies on the task performance of IAD. The fifth part discussed the necessity of internal audit task.

The second section of the chapter reviewed relevant literature on the task performance of IAD. It also discussed different findings relating to the independent variables (independence and objectivity, internal and external auditors' relationship, and communication skills) and the mediating variable (management support).

The third section examined the underpinning theories of the study. The section discussed Resource-based theory, Institutional theory, and communication theory. These theories provide the basis for the next chapter which is designed to explain the theoretical framework and the hypotheses development.

CHAPTER THREE

RESEARCH FRAMEWORK AND HYPOTHESES DEVELOPMENT

3.1 Introduction

This chapter looks at the research framework of the study and the hypotheses formulation based on the three independent variables, one mediating variable, and one dependent variable. The independent variables consist of independence and objectivity (IND), internal and external auditors' relationship (IEAR), and communication skills (CS). Management support (MS) is the mediating variable while task performance (TP) is the dependent variable.

3.2 Research Framework

The framework of this study emanated from the theories that are discussed in Chapter Two, the Professional Standards issued by professional bodies, and the result of findings from the literature. The theories include Resource-Based Theory, Institutional Theory, and Communication Theory. The Resource-Based Theory states that performance is influenced by the available human and material resources of an organisation. The institutional theory, on the other hand, focuses on three issues comprising coercive, mimetic, and normative isomorphism. In this theory, the regulations by government, professional bodies, and the industry in which an organisation belongs have an impact on the organisational operation and performance. The communication theory emphasises the effect of communication on the performance of an organisation.

The professional bodies comprise the Institute of Internal Auditors (IIA), International Federation of Accountants (IFAC), the Institute of Chartered

Accountants of Nigeria (ICAN), and the Association of National Accountants of Nigeria (ANAN). The International Standards for Professional Practice of Internal Auditing (ISPPIA) (2012), issued by the IIA, provides a guideline comprising Attributes and Performance Standards. The standards highlight the factors worthy of consideration by Internal Auditors (IAs) and organisations for effective audit activity.

Specifically, Performance Standards 2010A, 2020, 2060 highlight the need for management support in internal audit achievement of its goals. Also, Attribute Standards 1100 and 1110 of ISPPIA; Section 13.2 of ICAN Code of Conduct for members; and Section 290.6 of ANAN Code of Conduct emphasise the concept of objectivity and independence of internal auditors in the realisation of their audit performance.

Moreover, the interaction with stakeholders such as external auditors is regarded as a catalyst for good performance of internal auditors. Hence, Performance Standard 2050, Nigerian Standards on Auditing (NSA) Nos. 7 and 26, and International Standards on Auditing (ISA) No. 610, issued by IFAC, deal with external auditors' relationship with internal audit function and the factors to be considered by the external auditors before relying on internal audit output. Moreover, finally, Performance Standard 2420 requires IAs to possess excellent communication skills.

The variables (IND, IEAR, CS, and MS) are interdependent and interrelated. No matter the extent of independence and objectivity of internal auditors, and interaction with external auditors, significant achievement cannot be recorded if they lack good

communication skill in gathering and analysing information, and communicating the output to the management. Also, the effective performance of internal audit may be a mirage if the function is impaired by management support. All these variables, therefore, need to work together to achieve good performance of IAs.

Aside from the standards issued by the professional bodies, the research framework of this study is also built on the prior literature. Previous studies (Alzeban & Gwilliam, 2014; Abu-azza, 2012; Cohen & Sayag, 2010; Mihret *et al.*, 2010; Ahmad *et al.*, 2009; Mihret & Yismaw, 2007) used different models and factors in evaluating the performance of IAs, and revelation of problems facing IAs in their operations. The models were used in piecemeal.

Consequent upon the importance attached to the variables under consideration by the professional standards, and the indication from the literature that there is a relationship between IND, IEAR, CS, MS, and TP. Figure 3.1 represents the research framework of this study.

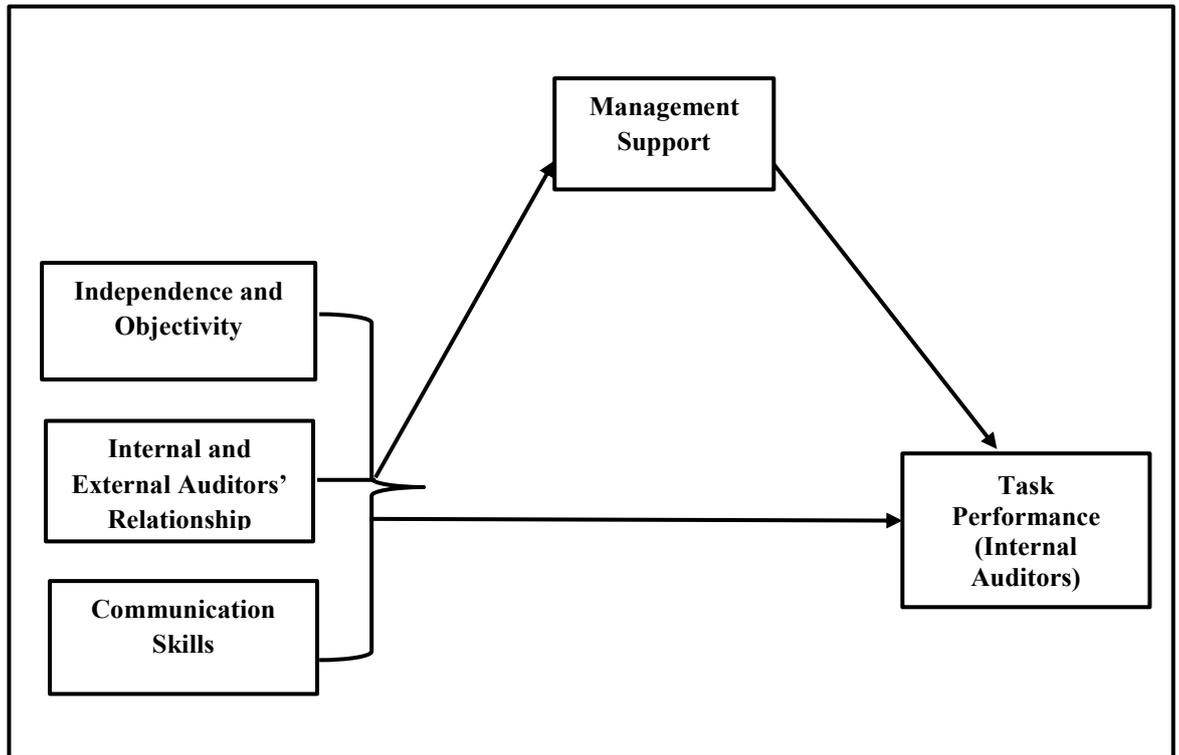


Figure 3.1
Conceptual Framework of Audit Quality Determinants on the Internal Audit Task Performance in the Nigerian Tertiary Institutions

3.3 Hypotheses Development of the Study

This section deals with literature-based hypotheses development, and it consists of sub-sections 3.3.1 - 3.3.3. The first section formulates hypotheses based on the direct relationship between the independent variables (IND, IEAR, and CS) and the dependent variable (TP). The second section formulates hypotheses based on the direct relationship between the independent variables (IND, IEAR, and CS) and the mediating variable (MS). The third section deals with the direct relationship between the mediating variable (MS) and the dependent variable (TP) and formulated hypotheses for same. The fourth section highlights the mediating influence of management support on the independent and dependent variables.

3.3.1 Direct Relationship of Independent Variables on Dependent Variable

3.3.1.1 Hypothesis Development: Independence and Objectivity on Task

Performance

Independence and objectivity are common adjectives that are frequently used in qualifying auditors. The accounting and auditing professional bodies such as IIA, IFAC, ICAN, and ANAN emphasise the need for auditors to be independent and objective to achieve the intended purpose for which their functions are created.

Specifically, Attribute Standards 1100 of ISPPIA issued by IIA mandates internal audit activities to be independent, and that IAs themselves must be objective. To achieve independence, Attribute Standard 1110 requires Chief Audit Executive (CAE) (i.e., the Head of Audit) to report to a level within the entity that allows for the achievement of internal audit activity. Furthermore, Standard 1120 looks at the attitudinal characteristics of IAs, and mandates them to be impartial, unbiased, and avoid conflict of interest. Standard 1130 also highlights factors that can lead to impairment of independence and objectivity.

Standards and literature identify situations and factors that can enhance or hinder objectivity and independence. These include the appointment, remuneration, promotion, and dismissal of Head of Audit; the reporting pattern of Internal Audit Department (IAD); approval of internal audit budget; status of Head of Audit; interference with audit work; and threats emanating from IAs themselves.

There is an indication from prior literature that there is a relationship between IND, and the TP of the internal audit. This relationship is evidenced by the result of studies

showing that independence and objectivity is one of the problems hindering internal audit function. Ahmad *et al.* (2009) found that lack of independence is one of the problems confronting Internal Audit in Malaysian public sector in performing its function adequately. Christopher (2012) also found that Internal Auditors in Australian public universities perform their duties efficiently as a result of independence enjoyed by them. Likewise, Ali *et al.* (2012) identified independence as one of the good things enjoyed by internal auditors in the Malaysian federal ministries, agencies, and parastatals.

Cohen and Sayag (2010) established that there is a correlation between independence and effective performance of internal audit function. Likewise, Alzeban and Gwilliam (2014) and Baharud-din *et al.* (2014) found a positive significant relationship and influence of independence on effective performance. The impact of independence on performance is also established by Fareedmastan *et al.* (2015). In line with this reasoning, the following proposition is made:

Hypothesis 1: There is a positive significant relationship between Independence and Objectivity, and the Task performance

3.3.1.2 Hypothesis Development: Internal and External Auditors' Relationship and Task Performance

The ISPPA, in Performance Standard 2050, suggests that there should be coordination, cooperation, and a harmonious professional working relationship between internal and external auditors. The Nigerian Standards on Auditing (NSA) No. 7, paragraph A33, issued by ICAN (2013), require external auditors to discuss with IAs. The International Standard on Auditing (ISA) No. 610, issued by IFAC

(2013), and NSA No. 26 highlight factors to be considered by external auditors before relying on internal audit input.

The relationship between external and internal auditors brings mutual benefit to both categories of the auditor (Abu-azza, 2012; Suwaidan & Qasim, 2010). Internal auditors tend to gain from the skill and expertise of the external auditors; hence, the relationship assists IAs in providing better qualitative service to the organisation. Since IAs have a better understanding and knowledge of their organisation than the external auditors, the latter also tend to benefit from this (Holt & Wampler, 2012), thereby leading to a reduction in the substantive test to be carried out. The relationship also aids in giving a valuable opinion by the external auditors, especially when the work of internal auditors is reliable.

Literature has established that external auditors have an impact on the development of internal audit (Mihret *et al.*, 2010), and the relationship between internal and external auditors adds value (Al-Twaijry *et al.*, 2004), particularly when external auditors can rely on internal audit input. As IAs contribute to the effectiveness and efficiency of the external auditors' examination and reduction in duplication of work; they also benefit from the review being carried out on the work and reports by the external auditors (Abu-azza, 2012).

The indication from the literature shows that the relationship between the internal and external auditors has an impact on the internal audit task. Alzeban and Sawan (2013) found a weak link between the internal and external auditors. Similarly, Ebaid (2011) identified a little relationship between the two categories of the auditor.

However, the finding of Abu-azza (2012) revealed a mutual understanding between the auditors in Libyan organisations. Also, Alzeban and Gwilliam (2014) found that there is a positive and significant relationship between internal and external auditors' relationship and the effective performance. Based on this understanding, the following proposition is made:

Hypothesis 2: There is a positive significant relationship between internal and external auditors' relationship and task performance.

3.3.1.3 Hypothesis Development: Communication Skills and Task

Performance

No matter how independent and objective IAs are; no matter how proficient they are; and no matter the level of their relationship with the external auditors; IAs will still not be able to perform their task well if they lack communication skills of writing, reading, speaking, and listening. They, therefore, require excellent communication skills for the actualisation of effective performance of their functions (Smith, 2005).

Performance Standard 2420 of ISPPIA emphasised that internal auditors' communication must be clear, accurate, objective, concise, complete, constructive, and timely. In the same manner, Section 20 of the Nigerian Standard on Auditing (NSA No. 7) (2013) requires Auditors to communicate their findings to the management in written and oral form.

Literature links communication skills and performance. Previous literature established the essentiality of communication skill. In fact, the skill is one of the important factors that is commonly being considered while recruiting or evaluating

internal auditors (Harington & Piper, 2015; Hass & Burnaby, 2010). The study of Harington and Piper (2015) reveal that communication skill is the most competency needed when building or developing internal audit department. In the same vein, CBOOK (2010) found communication skills, consisting of written, oral, report, and presentation, as an essential general competence required of an auditor. Fourie (2008) found that IAs lack excellent communication skills to execute their duties effectively and efficiently, and this restricts their performance. Also, Algeru (2011) identified communication as an essential mechanism for the effective performance of internal audit task.

Khosravi (2012) stated that effective communication could enhance trust and confidence between the auditors and auditees. Auditors who are conscious of their communication will achieve favourable results quicker than those who do not. The author, therefore, suggests training on communication skill for auditors. Zacchea (2013) also considered communication skill as an indispensable factor in achieving desirable audit result.

Furthermore, Anderson (2012) asserted that internal auditors require more than just the debit and credit accounting knowledge for the realisation of their task performance, rather, improved performance is attained through sufficient skill in communication. Corroborating this, Chambers and McDonald (2013) stated that auditors require to be skilful in both formal and informal speaking and listening because effective communication is far beyond report only writing.

Identifying communication skill as an essential element, and discontented with inadequate research in this respect, Siriwardane and Durden (2014) investigated the oral and written communication skills of the practising Accountants. The study reviewed 19 previous studies that were published between 1972 and 2012. The research, therefore, recommended that the Accounting educators should involve the expert in communication to identify skills and components that are necessary for the effective discharge of accounting activities. The study also suggested a collaboration of accounting educators with the communication experts in designing research studies, so that specific transferable skills are identified and included. Based on this, therefore, it is reasonable to make the following proposition:

Hypothesis 3: There is a positive significant relationship between communication skills and task performance.

3.3.2 Direct Relationship of Independent Variables on the Mediating Variable

3.3.2.1 Influence of Independence and Objectivity on Management Support

The role of internal auditors in influencing the judgement of the management cannot be underestimated (Fanning & Piercey, 2014). The IIA considers internal auditing as an assurance and consulting services channelled towards governance, internal control processes, and risk management (Sarens & Beelde, 2006).

From the governance point of view, internal audit activities can influence and initiate management support if the assurance of checking and ensuring compliance with internal control systems and risk management are demonstrated in the organization. If this is not met, there will be a problem of expectation gap (Sarens & Beelde, 2006).

In order to achieve this and avoid the expectation gap, literature posits that internal auditors need a reasonable level of independence and objectivity.

Internal auditors usually act objectively when they have operational autonomy and where there is no interference in their work. The end product of independence is the presentation of objective and quality recommendations to the management, which influence management support. Burton et al. (2012) examined the reliance of the managers on the recommendation of internal auditors. The study found that there is a relationship between the quality of internal audit report and the support of the management. In other words, the activities of internal auditors emanating as a result of a reasonable level of independence influences the management support.

The hypothesis is formulated based on the literature thus:

Hypothesis 4: There is a positive significant relationship between independence and objectivity and the management support.

3.3.2.1 Influence of Internal and External Auditors' Relationship (IEAR) on Management Support

Literature posits that internal and external auditors play a complementary role (Goodwin- Stewart & Kent, 2006). Hence, their cooperation influences the management. Sarens and Beelde (2006) argue that for internal auditors to gain the support of management, they are expected to actively collaborate with the external auditors such that the coverage of audit to be done by the external auditors will increase. The finding of their study revealed that internal auditors in Belgium companies met this expectation, hence, enjoyed the support of the management.

Aside from this, management tends to support internal auditors if their activities can lead to a reduction of organizational expenditure. Internal audit function influences the audit fees normally charged by the external auditors (Singh & Newby, 2010; Goodwin- Stewart & Kent, 2006; Felix & Gramling, 2001).

Ho and Hutchinson (2010) found that internal auditors, a thorough examination of organizational financial statements, review of the internal control system, ensuring effectiveness and efficiency of operation, and exchange of internal audit working paper, reduce the audit fees charged by the external audit fees. This is consistent with the argument of Endaya and Hanefah (2016), Mat Zain, Zaman and Mohamed (2015), and Endaya (2014) that the cooperation between internal and external auditors leads to cost savings from audit fees and invariably brings support from the management. Arising from the literature, the following proposition is made:

Hypothesis 5: There is a positive significant association between internal and external auditors' relationship and management support.

3.3.2.3 Influence of Communication Skills on Management Support

The ISPPIA (2012) stipulates that internal auditors should report administratively to the management on the day-to-day activities of the organization. The extent to which the report of the auditors will be accepted, approved, and supported by the management depends on the level of skills exhibited in the report presentation. Therefore, communication skill in writing and analytical presentation are mechanisms through which the support of the management can be gained by the internal auditors.

Previous studies have indicated that communication skills are capable of initiating management support. Sarens and Beelde (2006) state that provision of sufficient recommendations to management normally gingers support from the management. In other words, recommendations showcasing the writing skills of internal auditors influence management support. In the finding of Fanning and Piercey (2014), internal auditors can achieve cooperation and gain the support of the management if their presentations are reasonably straightforward and tactically presented. Based on the literature, the following proposition is made:

Hypothesis 6: There is a positive significant relationship between communication skills and management support

3.3.3 Influence of Management Support on Task Performance

Literature considers management support as an indispensable factor, and without it, internal audit is bound to fail (Baharud-din *et al.*, 2014; Alzeban & Sawan, 2013; Strouse, 2009). It is likewise a foundation upon which audit performance lies, and if lacking, internal audit will have a limited scope of work, independence, and resources (Alzeban & Gwilliam, 2014). Management support is felt through the approval and implementation of audit findings and recommendations, provision of sufficient resources for internal audit, training and development of IAs, adequate funding of internal audit operation, and other related support and encouragement.

Prior literature revealed that there is a relationship between management support and other factors that influence auditors' task performance (Christopher, 2014; Abu-azza, 2012; Mihret & Yismaw, 2007). The effect of management support on efficient performance is compelling. Hence, it is being described by Alzeban and Gwilliam

(2014, p.85) as the critical driver of internal audit effectiveness. Similarly and according to Cohen and Sayag (2010, p.296), management support is the leading determinant of internal audit effectiveness. In fact, the findings of Alzeban and Gwilliam (2014) found a positive relationship between management support and effective task performance.

Baharud-din *et al.* (2014) and Cohen and Sayag (2010) also found a positive significant correlation between management support and task performance. Lack of support or presence of weak support is also detrimental to the success of internal audit function (Alzeban & Sawan, 2013; Ebaid, 2011). Based on this discussion, the proposition is made thus:

Hypothesis 7: There is a positive significant relationship between management support and task performance

3.3.4 Mediating Influence of Management Support on Independence and Objectivity, Internal and External Auditors' Relationship, Communication Skills and Task Performance of internal auditors

Baron and Kenny (1986, p.1176) spelt out four conditions that must be met before mediation can occur. Firstly, the independent variables must have a significant relationship with the dependent variable. Secondly, the independent variables must also have a significant relationship with the mediating variable. Thirdly, the mediating variable must have a significant relationship with the dependent variable. Moreover, fourthly, the controlling effect of the mediating variable on the independent variables and dependent variable should not be significant. However, Hayes (2009) argued that it is not compulsory for the relationship between independent and dependent variables to be significant before mediation will occur.

Management support is a significant factor capable of mediating the relationship between independence and objectivity, the relationship between internal and external auditors, communication skills, and task performance. According to Alzeban and Gwilliam, management support is linked to employing qualified personnel, providing adequate resources, facilitating the relationship between internal and external auditors, and having a functional and independent internal audit department.

3.3.4.1 Mediating Influence of Management Support on Independence and Objective and the Task Performance

In line with the recommendation of the Baron and Kenny (1986), previous studies have revealed that there is a relationship between IND and the TP of internal auditors. Similarly, prior studies have indicated that there is an association between IND and MS, while pieces of evidence have also shown that there is a relationship between MS and TP.

The studies of Alzeban and Gwilliam (2014), Christopher (2014), and Cohen and Sayag (2010) show that there is a relationship between IND and the TP. Also, Fanning and Piercey (2014) emphasize the influence of IND on the MS. Furthermore, Baharud-din et al. (2014) and Mihret and Yismaw (2007) found that MS has an impact on the TP of internal auditors. Based on the literature, the following hypothesis is formulated thus:

Hypothesis 8: Management support positively mediates the relationship between independence and objectivity and the task performance.

3.3.4.2 Mediating Influence of Management Support on Internal and External Auditors' Relationship and the Task Performance

Literature has shown that there is a relationship between the IEAR and TP; IEAR and the MS; and MS and the TP. Hence MS is capable of mediating the relationship between IEAR and the TP.

The previous studies of Alzeban and Sawan (2013), Ebaid (2011), Mihret et al. (2010), and Al-Twajjry et al. (2004) found that there is a relationship between IEAR and the TP. Similarly, Endaya and Hanefah (2016), Mat Zain, Zaman and Mohamed (2015), and Singh & Newby (2010) found that there is an association between IEAR and the MS. Furthermore, Baharud-din et al. (2014) and Cohen and Sayag (2010) revealed that there is a relationship between MS and TP. Based on these relationships, it can be argued that MS possess the tendency to mediate the relationship between IEAR and TP. Hence, the following hypothesis is made:

Hypothesis 9: Management support positively mediates the relationship between internal and external auditors' association and task performance

3.3.4.3 Mediating Influence of Management Support on Communication Skills and the Task Performance

Communication skills are essential attributes that contribute to the achievement of the internal audit function. Previous studies have indicated that there is an association between CS and the TP, and CS and MS. Similarly, literature has also shown that MS has a relationship with the TP. Thus, the mediation tendency of MS on the relationship between CS and TP is feasible.

Harington and Piper (2015) and Fourie (2008) established that there is a relationship CS and TP. The study of Fanning and Piercey (2014) indicates that there is an association between Communication Skills and Management support. Also, Cohen and Sayag (2010) revealed that MS has an impact on the TP of internal auditors.

Based on this discussion, the following hypothesis is formulated:

Hypothesis 10: Management support positively mediates the relationship between communication skills and task performance.

Based on the ten hypotheses formulated, Figure 3.2 highlights the path analysis of the hypotheses development of the study.



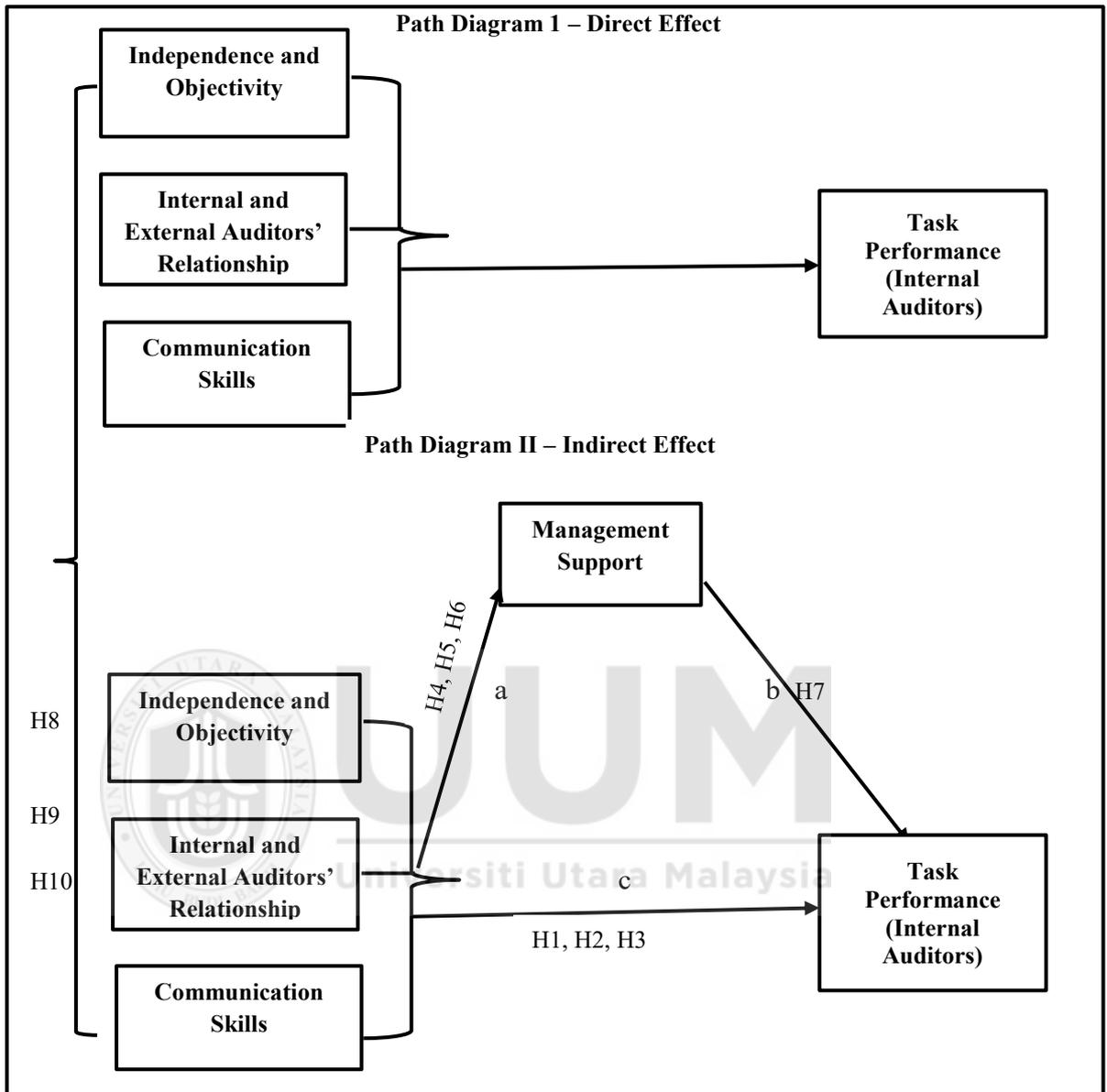


Figure 3.2
 Path Analysis of Hypotheses Development of Audit Quality Determinants on Internal Audit Task Performance

Figure 3.2 shows the diagrammatical presentation of the hypothesised relationship between the variables of the study in the form of theoretical framework. It shows the direction of the relationship. The path analysis and the hypothesised directions follow the suggestion of Hair *et al.* (2017), Nitzl, Roldan, and Cepeda, (2016), Popoola (2014), Preacher and Hayes (2008), and Baron and Kenny (1986). The path

diagram I represents the direct relationship of the independent variables with the dependent variable. In Path Diagram I, three direct relationships with task performance (H1, H2, H3) comprising the relationship between IND, IEAR, and CS are hypothesised.

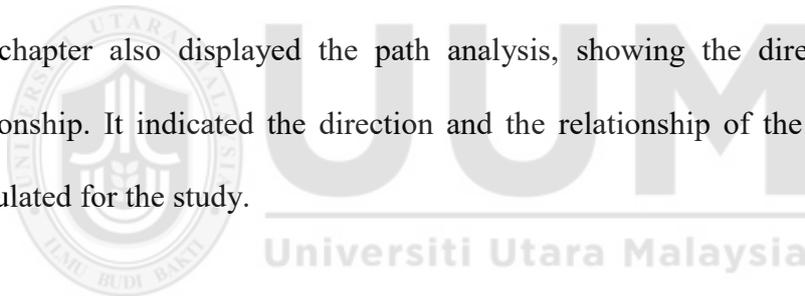
Also, the path diagram II amalgamates the direct and indirect relationships in three directions. The first direction (path a) indicates the direct relationship (H1, H2, H3) between the independent and dependent variables. The second direction (path b) shows the relationship between the independent and mediating variables (H4, H5, H6), while the third direction (path c) indicates the direct relationship between mediating and the dependent variable (H7). The theoretical model also indicates the indirect effect (H8, H9, H10) of mediating variable on the relationship between independent and dependent variables.

3.4 Chapter Summary

This chapter presented the conceptual and theoretical framework of the study and developed hypotheses based on the theoretical framework. Figures 3.1 and 3.2 presented the conceptual framework and theoretical framework, thereby highlighting the exogenous and endogenous variables of the study. The exogenous variables consist of independence and objectivity, internal and external auditors' relationship, and communication skills. The endogenous variables comprise management support, which is the mediating variable, and the task performance, which is the dependent variable.

Based on the framework, and in line with the principle of Baron and Kenny (1986) and the recommendations of other scholars on mediation, hypotheses are developed in three ways. Firstly, it formulates hypotheses based on the direct relationship between each construct of the independent variables with the dependent variable. Secondly, it develops hypotheses based on the direct relationship between independent variables and mediating variable, as well as the direct relationship between mediating variable and dependent variable. Thirdly and last, it formulates hypotheses based on the indirect relationship between the independent variables and dependent variable through the mediating variable. A total number of ten hypotheses are formulated.

The chapter also displayed the path analysis, showing the direct and indirect relationship. It indicated the direction and the relationship of the ten hypotheses formulated for the study.



CHAPTER FOUR

RESEARCH METHODOLOGY

4.1 Introduction

Research methodology is a systematic way of arriving at a dependable solution to a research problem (Kothari, 2004). However, solving a problem varies depending on the perspective of research inquiry. The conduct of the investigation, and the direction it will take, therefore, depend on the ideology of the school of thought the researcher upholds. These assumptions and beliefs of the school of thought, also known as paradigm, influence and determine the actions of the researcher. The choice of any research method depends on the research paradigm. This chapter, therefore, deals with the research paradigm of this study, and the process the research took from the conceptual level to the data analysis level.

4.2 Research Paradigm

Paradigm refers to the basic set of philosophical beliefs that guide the action of a researcher (Creswell, 2007). It is a framework of widely accepted beliefs, values, assumptions and techniques (Smith, 2015). Moreover, it is a way of examining social phenomena from which essential understandings of these phenomena can be gained, and explanation attempted (Saunders, Lewis & Thornhill, 2007). Creswell (2014) termed paradigm as “worldviews” and considered it as a general philosophical orientation about the world and the nature of research that a researcher brings to a study.

Research paradigm is premised on three schools of thought consisting of positivist, interpretivist and critical research (Smith, 2015; Popoola, 2014; Cavana, Delahaye & Sekaran, 2001). These schools of thought differ regarding five philosophical assumptions comprising ontological, epistemological, methodological, axiological, and rhetorical assumptions (Creswell, 2007).

Positivist philosophy, known as post-positivist, scientific method, or empirical research, is rooted in the philosophical stance of natural scientists which is also inherent in social science. It assumes a deterministic philosophy in which causes (probably) determine effects or outcomes (Creswell, 2014). Moreover, the outcome of research on observed social reality can be generalised (Saunders *et al.*, 2007; Cavana *et al.*, 2001).

Positivist research has some characteristics. Firstly, it uses precise, objective measures, and quantitative data in observing phenomena (Cavana *et al.*, 2001). The process of research is systematic, empirical and analytical. Secondly, the positivist approach uses deductive reasoning in identifying theories that can be used in predicting activities and phenomena. It starts from theory and moves towards empirical evidence (Creswell, 2014). Thirdly, the researcher in positivist research is expected to be separate and distinct from the study, hence, remain aloof to ensure objectivity during data collection and analysis (Cavana *et al.*, 2001).

The principles and characteristics of positivist research, as demonstrated in Table 4.1 is in line with quantitative research. Hence, quantitative research is tantamount to the positivist philosophy (Popoola, 2014). This school of thought has its criticisms. It is

challenged for being superficial, thereby attempting to reduce all aspects of human endeavours to numbers. It is also being challenged on the detachment of the researcher from the study, and the application of statistical analysis in processing the subject response of respondent as a means of hiding facts (Cavana *et al.*, 2001).

Consequent upon the criticisms of the positivist school of thought, Interpretivist philosophy, also known as constructivist or social constructivist philosophy, holds the belief that people's perception of physical and social reality is different (Cavana *et al.*, 2001). The primary aim of the researcher is to make sense (or interpret) the meanings others have about the world. Hence, the researcher generates or inductively develops a theory or pattern of meaning, as against beginning with a theory (Creswell, 2014).

The participation of the researcher in the study is a distinct feature of interpretivist. The fundamental rationale behind this is to have the understanding of the process (Smith, 2015). In other words, the participation of the researcher gives an opportunity of uncovering socially constructed meaning as it is understood by an individual or group of people (Cavana *et al.*, 2001). Other characteristics of interpretivist research, as stated in Table 4.1 include its inductive nature. Qualitative method adopts the interpretive ideology. One of the shortcomings of interpretivist research is its subjectivity and focus on local, micro-level or short-term events (Cavana *et al.*, 2001), hence, lacks generalisation.

The ideology of critical research differs. It focuses on the ownership of knowledge and the associated social, economic and political implications (Smith, 2015). It aims

at uncovering and going beyond, surface illusions (Cavana *et al.*, 2001). As depicted in Table 4.1, one of the characteristics of critical research is its deductive and inductive way of reasoning.

Table 4.1
Comparison of the Three Dominant Paradigms

	Positivist (quantitative)	Interpretivist (Qualitative)	Critical (Mixed mode method/Triangulation)
Assumptions	Objective world which science can measure and 'mirror' with privileged knowledge	Intersubjective world which science can represent with concepts; social construction of reality	Material world of structured contradictions and/or exploitation which can be objectively known only by removing tacit ideological bias
Aim	To discover universal laws that can be used to predict human activity	To uncover the socially constructed meaning of reality as understood by an individual or group	To uncover surface illusions so that people will be empowered to change their world.
Stance of researcher	Separate and distinct from the study, hence, decision is made objectively	Researcher is part of the study to achieve the full understanding of the study.	Involved with research subjects so that surface illusions can be identified, but urges subjects to change their world.
values	Value free; their influence is denied	Values included and made explicit	Values included and made explicit
Types of reasoning	Deductive	Inductive	Deductive and inductive
Research plan	Rigorous, linear and rigid, based on research hypothesis	Flexible, and follows the information provided by the research subject	The imperative for change guides the actions of the researcher.
Research methods and type(s) of analysis	Experiments; questionnaire; secondary data; quantitatively coded; documents statistical analysis.	Ethnography; participant observation; interview; focus group; conversational analysis; case studies.	Field research, historical analysis, dialectic analysis.
Goodness or quality of criteria	Conventional benchmarks of 'rigour'; internal and validity, reliability and objectivity	Trustworthiness and authenticity	Historical situatedness; erosion of ignorance and misapprehensions, action stimulus.

Source: Adapted from Cavana *et al.* (2001, p.10-11)

Based on these discussions, therefore, this study employed a positivist paradigm and used quantitative approach. This is because the objective of this study, which has to do with the relationship between variables, aligns with the approach. Consequently, all the assumptions of quantitative approach comprising ontological, epistemological, axiological, rhetorical, and methodological assumptions are upheld.

The nature of the study is objective (ontological); the researcher is independent and separate from the study (epistemological); the language of the research is formal (rhetorical); the researcher is value-free and unbiased (axiological), and the process of the study is deductive and empirical (methodological).

4.3 Research Design

A research design is an overall plan, procedure, protocol and approach of how a researcher goes about in answering his research question(s) (Avwokeni, 2010; Saunder *et al.*, 2007; Marczyk, Dematteo & Festinger, 2005). It is described as the blueprint of research (Kumar, 2011; Kothari, 2004); entire process and general plan of study (Creswell, 2007; Kothari, 2004); and conceptual structure and complete scheme of research (Kumar, 2011; Kothari, 2004). Specifically, research design is the entire process of research from conceptualising a problem to writing research questions, and on to data collection, analysis, interpretation, and report writing (Creswell, 2007). It is a procedural plan that is adopted by the researcher to answer questions validly, objectively, accurately and economically (Kumar, 2011).

Research design is essential because it enhances smooth sailing of different stages of research operations thereby making research as efficient as possible yielding maximum result with minimum expenditure, time, money, and effort (Kothari, 2004). It involves a rational decision-making concerning the purpose of the study, its location, the type it should conform to, the extent to which it is manipulated and controlled by the researcher, its temporal aspects, and the level at which the data will be analysed (Sekaran, 2003).

Based on this, therefore, this study followed the research process suggested by Pathak (2008) as depicted in Figure 4.1 by conducting a preliminary review of literature in identifying a gap in the prior studies. The problem was then defined and subjected to a further literature review. The researcher then formulated hypotheses, collected data and analysed same for a conclusion to be drawn.

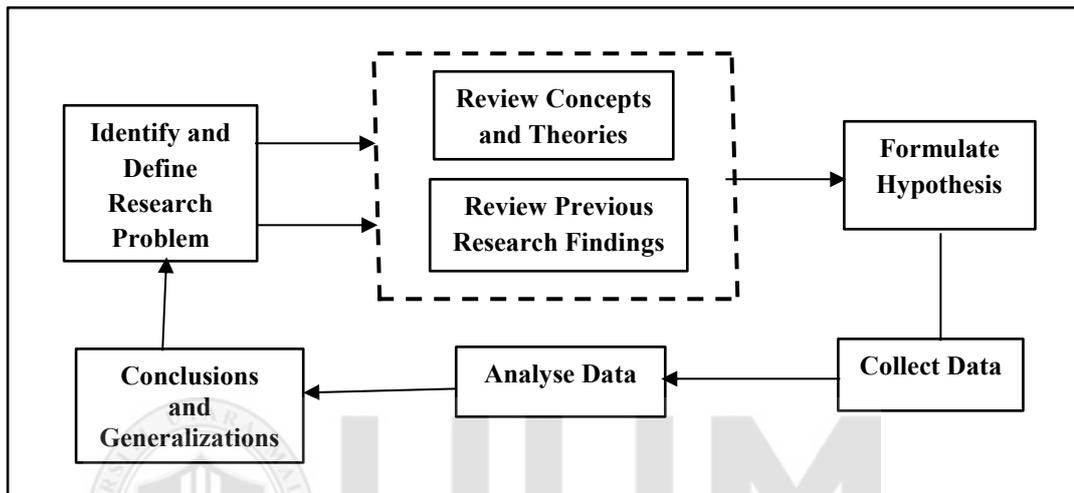


Figure 4.1:
Research process
 Source: Adopted from Pathak (2008, p. 19)

There are different research designs that feature in quantitative research. Cross-sectional, longitudinal, experimental and case study are mostly mentioned in quantitative research (Keyton, 2015; Avwokeni, 2010; Singh, 2006; Marczyk *et al.*, 2005). This study, therefore, employed a cross-sectional design with emphasis on survey method. The cross-sectional design involved gathering data once or at a single point in time over a period of days, weeks or months in order to meet the research objectives (Popoola, 2014; Sekaran & Bougie, 2010; Cavana *et al.*, 2001). It refers to the snapshot (Zikmund *et al.*, 2013) or one-shot (Sekaran & Bougie, 2010) study that aims at examining the prevalence of a problem by using a cross-section or representative of the population (Kumar, 2011).

The cross-sectional design was chosen as an appropriate design for this study because it is useful in getting an overall 'picture' of a phenomenon as it is at the period of the study (Kumar, 2011), and assists in gathering data promptly (Singh, 2006). Also, observing respondents one time removed threats to internal validity that are related to observing phenomenon over time (Privitera, 2014).

Survey method, on the other hand, is a means of gathering information from a particular population about a particular topic. The survey method was desirable because it is an excellent method of obtaining information about what people believe influence their behaviour, and the respondents' attitudes and characteristics (Keyton, 2015). Also, since the goal of this study is to generalise the finding on the population, survey method was adopted because it allowed for the valid and reliable conclusion to be generalised in the larger population (Keyton, 2015). The method is also appropriate where a large sample is involved, and it is easy to administer. Considering the advantages of survey method, many prior studies in the field of auditing (Abidin & Baabbad, 2015; Popoola, Che-Ahmad & Samsudin, 2015; Christopher, 2014; Ebaid, 2011; Muqattash, 2011) have also made use of the method.

4.3.1 Population of the Study

A population refers all conceivable elements, items, subjects or observations relating to a particular phenomenon of interest to the researcher. Hence, it is the aggregate of items possessing a common trait or traits (Kothari, 2004, p.158); a set of all elements about which conclusion is to be drawn (Bowerman, O'Connell & Murphree, 2014, p.7); and the total entities qualified to be studied (Avwokeni, 2010; Marczyk *et al.*,

2005). Based on these definitions, the population of this study, therefore, comprised all internal auditors in internal audit departments of all Nigerian tertiary institutions.

Tertiary Institutions, in this context, refer to the schools of higher learning above secondary school level. Specifically, they refer to the Universities, Polytechnics, and Colleges of Education. Internal Auditors (IAs), in this respect, also refer to all professional and executive officers of Internal Audit department who are on Grade Level six and above, excluding administrative officers such as the secretary of the department, typists and the drivers attached to the department. The reason for the exclusion of these officers is that they are not into the core auditing operation, hence lack capability and capacity to give the necessary information needed for this study.

IAs are also chosen for this study because they are most appropriate in giving the opinion regarding factors affecting internal audit performance (Soh & Mortinov-Bennie, 2011).

Attainable information from the official websites of Ministry of Education; National Universities Commission (NUC); National Board for Technical Education (NBTE); and National Commission for Colleges of Education (NCCE) revealed that Nigeria has 326 tertiary educational institutions. As stated in Table 4.2, the institutions comprise 141 Universities, 100 Polytechnics, and 85 Colleges of Education. However, information relating to the number of IAs in the institutions is not available on the websites. The information is also not available with the Committee of Heads of Internal Audit Departments/Units in Nigerian Universities (CHIADINU), and the Committee of Heads of Internal Audit Directorate in Colleges of Education (CHIADINCOE).

Consequently, based on the information obtained from the staff directory of some of the tertiary institutions; the interaction with some Heads of Internal Audit Department (IAD) in some of the institutions, and other documents examined, Nigerian tertiary institution has an average number of ten (10) Internal Auditors. Based on this, the population of this study, therefore, stands at 3,260.

Table 4.2
Number of Universities, Polytechnic and Colleges of Education in Nigeria

Type of Institutions	Numbers Available			Total
	Federal	State	Private	
Universities	40	40	61	141
Polytechnics	28	41	31	100
Colleges of Education	21	43	21	85
Total	89	124	113	326

Source: Federal Ministry of Education (2015)

4.3.2 Sampling

Sampling is the process of selecting a sample from the population (Popoola, 2014; Kumar, 2011; Avwokeni, 2010; Kothari, 2004). Sampling technique is classified into probability and non-probability sampling methods. With probability sampling method, every element of the population has an equal chance of being included in the sample. It consists of simple random, systematic, stratified, and cluster sampling methods. Non-probability sampling method, on the other hand, comprises convenience, judgemental, and quota sampling method (Bowerman *et al.*, 2014; Kumar, 2011; Moore *et al.*, 2011; Pathak, 2008; Kothari, 2004).

This study used probability sampling method in drawing respondents from internal audit departments of Nigerian Tertiary Institutions. The method allows each internal

auditor and each institution to have an equal chance of being selected (Tarling, 2009). The main aim of choosing probability sampling method is to avoid bias in the selection of sample (Kumar, 2011) and make valid statistical inference worthy of generalisation on the population (Bowerman *et al.*, 2014).

Tertiary institutions in Nigeria, as shown in Figure 4.2, spread across all the states in the six geopolitical zones of Nigeria.

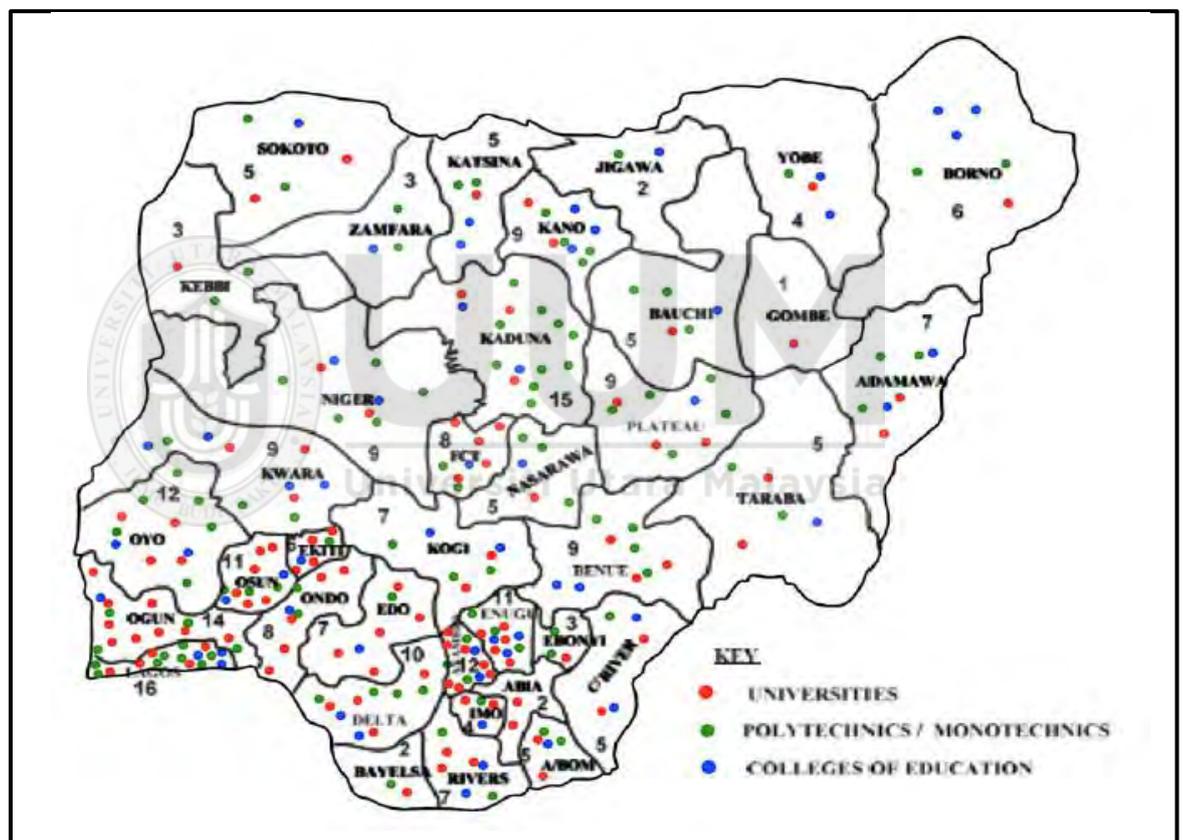


Figure 4.2
Spread of Tertiary Institution Across States and Zones in Nigeria
 Source: Adopted from Bamiro (2012, p.4)

The sampling of the study was done such that the 326 institutions across the six geopolitical zones in Nigeria, indicated in Figure 4.3, was intended to be represented.



Figure 4.3
Geopolitical Zones in Nigeria and their States

The zones, as indicated in Figure 4.3, consist of North East, North West, North Central, South East, South West, and South-South. The consideration of sample across the zone was desirable because the distribution of institutions and the wealth of Nigeria is usually based on the platform of zones. It was also done to have a fair number of respondents from each zone because of the institutional population differential in the zones.

Using the total number of the institutions in each zone as presented in Table 4.3, the sample of the study was drawn from each zone based on the proportional size. This is in line with the suggestion of Kothari (2004) that allocation of sample proportionately is most appropriate when there is no difference in within-stratum variances. The essence of zonal classification was to ensure representation of institutions in all the zones, but there is no difference in the characteristics of the

auditors. Selecting samples from all the zones was aimed at enhancing the generalisation of the study. The selection of internal auditors in zones who were the respondents cut across the three categories of the institutions (Universities, Polytechnics, and Colleges of Education) is illustrated in Table 4.3 of the study.

Table 4.3
Institutions and Internal Auditors' Selection based on Zones

Zones	Number of States	Total number of Institutions	Estimated number of Auditors	Proportionate Size	Sample Selected	Institutions actually Visited
North East	6	35	350	43	-	-
North West	7	42	420	52	70	12
North Central	6	55	550	68	73	9
South East	5	44	440	55	65	7
South West	6	94	940	116	250	20
South South	6	56	560	70	70	3
Total	36	326	3260	404	528	51

Source: Ministry of Education (2015), National Universities Commission (2015), National Board for Technical Education (2015), and National Commission for Colleges of Education (2015).

4.3.3 Sampling Frame

Sampling frame is a complete list of all elements, units, or cases in the population from which samples can be drawn (Daniel & Sam, 2011; Sharma, 2004). Keyton (2015) describes the concept of the sampling frame. According to the author, the sampling frame is the list of “available” population that has the attributes or characteristics of interest from which samples are to be drawn. As contained in Tables 4.2 and 4.3, Tertiary Institutions in Nigeria have an estimated population of 3,260 Internal Auditors. This also served as the sampling frame for this study.

4.3.4 Unit of Analysis

Keyton (2015) describes a unit of analysis as an observable and measurable unit that provides a standard way of dissecting the test or content into elements to be analysed. It is the subject on which information is going to be collected (Tarling, 2009). According to Sekaran (2003), unit of analysis is the level of aggregation of the data collected during the subsequent data analysis stage. Sekaran (2003) posed that the nature of the information gathered, as well as the level at which data are aggregated for analysis, are integral to decisions made in the choice of the unit of analysis. This study emphasised on the task performance of IAD in Nigerian tertiary institutions; hence, the unit of analysis is individual. Data were collected from individual IAs.

4.3.5 Sample Size

The number of items or individuals from whom the required information is obtained is the sample size (Kumar, 2011). Kothari (2004) posits that the sample size should neither be excessively large, nor too small. It should be optimum. An optimum sample, according to him, is one which fulfils the requirements of efficiency, representativeness, reliability and flexibility. Hence, as a rule, the larger the sample size, the more accurate the findings.

The minimum sample size for this study, in line with Cohen, Cohen, West and Aiken (2003) formula, is 404 internal auditors out of the total population of 3,260 internal auditors. This implies that information obtained from a minimum number of 404 internal auditors in Nigerian tertiary institutions give a representation of the population.

4.3.5.1 Sample Size Determination

Sample size is one of the determinants of the level of accuracy of the result of any study (Kumar, 2011). Kothari (2004) suggests that sample size should neither be too small nor too large. As a general rule, the sample size should have an optimum size, which implies that the size should not be extremely large or excessively too small. Invariably, therefore, the sample size is expected to be large enough to give a confidence interval of the desired width (Kothari, 2004).

Researchers are required to take into consideration the level of confidence of finding, the degree of accuracy of the population estimate, and the level of variation (standard deviation) of the variable under study in determining the sample size (Kumar, 2011; Saunder *et al.*, 2007; Sekaran, 2003; Cavana *et al.*, 2001). Consequently, different methods of determining the sample size are suggested by researchers. This study, therefore, used the method that produced the highest sample size from the recommended sample size determination methods.

Krejcie and Morgan (1970) provide a formula for determining the sample size, and likewise, make available a table of the range of population and desired sample size.

The formula states thus:

$$S = \frac{x^2 NP (1-P)}{d^2 (N-1) + x^2 P (1-P)} \quad \text{Equation (i)}$$

Where: S = required sample size

X^2 = the table value of chi-square for 1 degree of freedom at the desired confidence level (3.841 i.e., 1.96×1.96).

N = the population size

P = the population proportion (assumed to be .50 since this would provide

the maximum sample size.

d = the degree of accuracy expressed as a proportion (.05).

Applying the formula in the equation to a population of 3,260 internal auditors in this study, the sample size is 343 as calculated below:

$$s = \frac{x^2 NP (1-P)}{d^2 (N-1) + x^2 P (1-P)}$$

$$s = \frac{3.841 \times (3260 \times 0.5) (1- 0.5)}{0.05^2 (3260-1) + 3.841 \times 0.5 (1-0.5)}$$

$$s = 343$$

Furthermore, Popoola (2014) and Stevens (1996) suggest that the sample size is a function of the numbers of predictors, hence, 15times the number of predictors is sufficient for a study. According to the authors, the following formula can be used in estimating the sample size:

$$N = 15 \times (\text{No of predictor}) \quad \text{Equation (ii)}$$

This study has four predictors. Going by this, the sample size is 45 as stated thus

$$N = 15 \times 3$$

$$N = 45$$

Moreover, Popoola (2014) and Dillman (2000) suggest similar formula related to that of Krejcie and Morgan (1970) in determining the sample size. Thus, the sample size is:

$$n = \frac{(N) (p) (1-p)}{(N-1) (b/c)^2 + (p) (1-p)} \quad \text{Equation (iii)}$$

Where n = required sample size

N = population size

P = proportion of population expected (assume to be 0.50 for maximum

sample)

b = acceptable amount of sampling error (this can be set at 0.10, 0.05, or 0.03

which represent 10%, 5% or 3% respectively

c = Z-statistics associated with the confidence level of 1.96 which corresponds to 95% level.

Applying this formula to a population 3,260 of this study, the sample size is

$$n = \frac{(N)(p)(1-p)}{(N-1)(b/c)^2 + (p)(1-p)}$$

$$n = \frac{(3260)(0.5)(1-0.5)}{(3260-1)(0.05/1.96)^2 + (0.5)(1-0.5)}$$

$$n = 343$$

Also, Cavana *et al.* (2001) provide a table for determining sample size at different levels of population size. The sample size of 3,500 population, which is within the range of the population of this study, is 346.

Similarly, Sekaran (2003) suggests that a sample size ranging from 30 to 500 is appropriate for most research. The author also suggests that where a study is multivariate and involves multiple regression analyses, the sample size should be ten (10) times as large as the number of variables in the study. Going by this approach, and applying the method to this study, a minimum sample size of 50 is produced since the study has five variables comprising three independent variables, one mediating, and one dependent variable.

Furthermore, Popoola (2014) and Cohen, Cohen, West, and Aiken (2003) make available a formula for determining sample size especially when mediation is involved in a study and necessary for 0.80 power. The formula states thus:

$$n = \frac{L + k + 1}{f^2} \quad \text{Equation (iv)}$$

where: n= the sample size

L = is the table value corresponding to a specific power value. For a predictor, ordinary least squares regression with Type 1 error of 0.5 and power of 0.8, L is equal to 7.85

k = the number of predictors in the regression equation

f = an effect size measure for ordinary least squares regression (that is 0.14, 0.26, 0.39, 0.59 (Cohen, 1988)).

Applying this formula to this study, the sample size is 404 as calculated thus:

$$n = \frac{L + k + 1}{f^2}$$

$$n = \frac{7.85 + 3 + 1}{0.14^2}$$

$$n = 404$$

Moreover, Tabachnick and Fidell (2007), like Stevens (1996), provide for the sample size to be dependent on the number of predictors, hence, give the following formula:

$$n = N > 50 + 8m \quad \text{Equation (v)}$$

where n = sample size

m = number of independent variables

$$n = 50 + 8(3)$$

$$n = 74$$

Hair *et al.* (2014) also recommend the use of G*Power in determining the sample size. G*power is a free power analysis program developed to run a variety of statistical tests (Faul *et al.*, 2009). As demonstrated in Figure 4.4, the program produced a minimum sample size of 129.

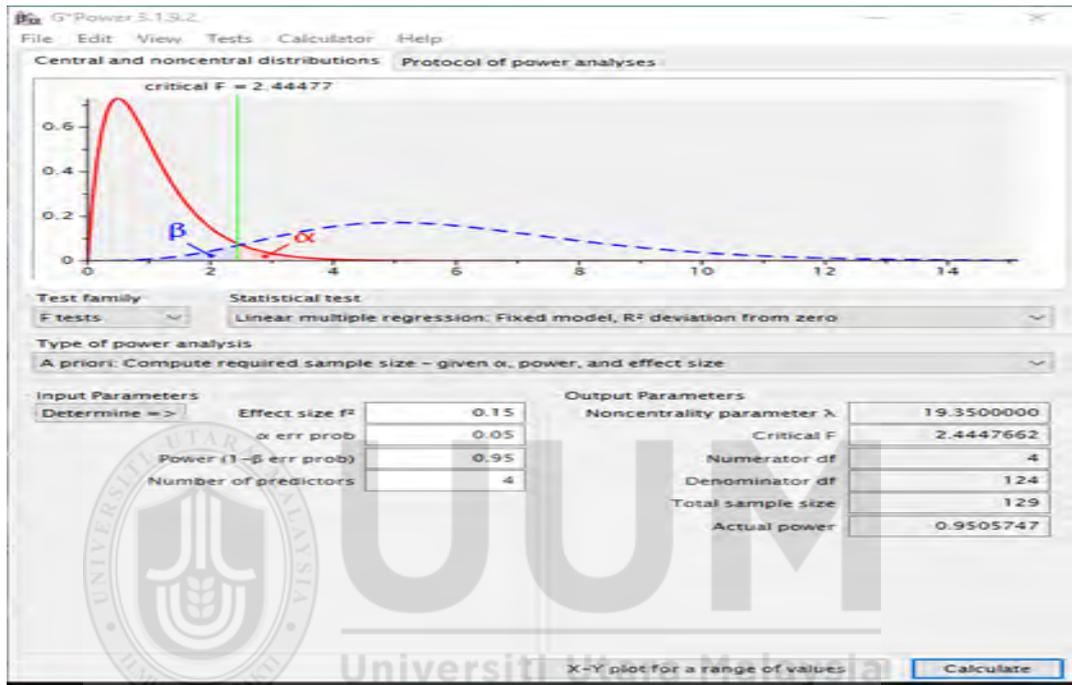


Figure 4.4
Sample size generated by G*Power

Considering the result of each method of sample size determination calculated earlier, this study employed Cohen, Cohen, West, and Aiken (2003) method because it gave the highest number of the sample size of 404 as the minimum size of the sample. This decision aligned with the general principle that the higher the sample, the greater the level of accuracy of the result (Kumar, 2011). The choice of 404 also aligned with the suggestion of Sekaran (2003) that a sample size within the range of 30-500 is appropriate for most research.

4.4 Operational Definitions and Measurement of Variables

In order to avoid misinterpretation of latent constructs used in a study, an operational definition is necessary. The operational definition gives the meaning of key concepts and terms in the specific context of the study (Marczyk *et al.*, 2005). This definition, therefore, determines the measurement to use in a study. In other words, operationalisation refers to the process of clarifying and defining unobservable latent constructs by assigning indicators or items to them to make them observable (Popoola, 2014; De Vaus, 2011). Summarily, operationalisation involves a descending movement from the ladder of abstraction to the ascending movement to the ladder of observation (Popoola, 2014; De Vaus, 2011).

The study used a close-ended questionnaire for demographic data. The measurement of the demographic data is partly nominal and partly ordinal. For all the variables, a 5-point Likert scale questionnaire comprising strongly disagree (1), disagree (2), neutral (3), agree (4), and strongly agree (5) was used. This measurement is interval in nature. The rationale behind the usage of a closed-ended questionnaire is to avoid ambiguous interpretation, to make the coding of answer easier, and to enhance statistical analysis (Ebaid, 2011). Likert scale shows the strength of the respondent's opinion (Kumar, 2011), and measures the degree of intensity of feeling or attitude. The scale is also suitable because it is reliable (Kothari, 2004), and transforms the feelings of the respondents into a seemingly interval scale which is acceptable in statistical analysis.

In this study, five variables are considered. The task performance, which is the dependent variable, refers to the achievement of the aggregate functions, duties, and

the responsibilities of internal auditors. The measurement of this is dependent on the functional requirement of IAs. The remaining variables are factors that influence the task performance. This includes objectivity and independence, internal and external auditors' relationship, communication skills, and management support. Data were obtained from the IAs in the Nigerian Universities, Polytechnics, and Colleges of Education.

4.4.1 Dependent Variable

In this subsection, the measurement of task performance (internal audit), which is the dependent variable of the study, is examined.

4.4.1.1 Task Performance (Internal Auditor)

The task performance of IAs, in this context, refers to the effective and efficient functioning of IAs. Task specifically refers to the functions, duties, roles, and responsibilities of IAs. In the Nigerian tertiary institution context, IAs are required to ensure compliance with laws, rules, regulations, and policies of their institutions. They are also required to monitor the internal control system and ensure that all financial transactions and otherwise follow the normal procedures. Safeguarding the assets, preventing and detecting fraud and irregularities, and advising the Chief Executive Officers are also part of their functions.

This study adapted a measurement scale from Zakaria, Selvaraj and Zakari (2006, p. 900), and Al-Twajjry, Brierley and Gwilliam (2003, p.520). It used of close-ended questions involving a 5-point Likert scale ranging from strongly disagree (1) to strongly agree (5) of the seven items identified in Table 4.4.

Table 4.4
Measures of Task Performance

Construct	Indicators	Source
Task performance (Internal Auditor)	1 Internal Auditors monitor adequacy and effectiveness of the institution's internal control system	Zakaria <i>et al.</i> (2006); and Al-Twajjry <i>et al.</i> (2003)
	2 Internal auditors monitor compliance with both internal and External rules and regulations	
	3 Internal auditors evaluate and monitor the effectiveness of Institution's financial management system	
	4 Internal Auditors assess institution's exposure to risk	
	5 Internal auditors examine the accuracy and reliability of financial records and report	
	6 Internal auditors review the means of safeguarding assets.	
	7 Internal auditors detect and report fraud	

4.4.2 Management Support

The management of an organisation is the highest administrative authority of the organisation that oversees the day-to-day operations of the organisation. In Nigerian tertiary educational institutions context, the core management comprises the Vice-Chancellors, Rectors, and the Provosts, who are the Chief Executive Officers (CEO) of the institutions, and other Principal Officers of the institutions. Other Principal Officers include the Registrar, the Bursar, the Librarian, and the Director of Works (Meeyinikor, Timi-Johnson & Chux-Nyechu, 2014). Management support, in the context, therefore, refers to the backing enjoyed by internal audit department from the Chief Executive Officer (CEO) and others charged with the responsibility of administratively steering the affairs of the institution.

Internal Audit Department (IAD), being under the control of CEO, depends so much on the management for the provision of human and material resources. Hence, the success of the department in performing its task effectively lies on the support it

receives from the management. Management support is one of the key determining factors for the efficient performance of IAD.

In this study, Management support served as a mediating variable. Picardi and Masick (2013) describe mediating variable as a variable that must be present in order for a relationship to exist between independent and dependent variables. Without it, there is no relationship between the independent and dependent variables.

This study adapted the measurement of Alzeban and Gwilliam (2014, p. 77) and Abu-azza, (2012, p.174), as stated in Table 4.5. A 5-point Likert scale ranging from strongly disagree (1) to strongly agree (5) was employed in obtaining data from the respondents.

Table 4.5
Measures of Management Support

Construct	Indicators	Source
Management Support	1 Senior management supports internal audit to perform its duties and responsibilities	Alzeban and Gwilliam (2014); and Abu-azza (2012)
	2 Senior management are involved in the internal audit plan	
	3 The response to internal audit reports by the management is reasonable	
	4 Internal audit has sufficient number of staff to successfully carry out its duties and responsibilities	
	5 Internal audit has sufficient budget to successfully carry out its duties and responsibilities.	
	6 My institution provides training programmes for internal Auditors	
	7 My institution encourages and supports continuing education	

4.4.3 Independence and Objectivity

Independence refers to internal audit autonomy and freedom from any condition that threatens its ability to perform its duties in an unbiased manner. Objectivity, on the other hand, refers to the unbiased and impartial attitude of IAs in the performance of their duty. These two concepts work together for the achievement of internal audit function.

The measurement for this variable was adapted from Alzeban and Gwilliam (2014, p.77). Table 4.6 presents the items of the measurement.

Table 4.6
Measures of Independence and Objectivity

Construct	Indicators	Source
Independence and Objectivity	1 Internal audit is sufficiently independent to perform its professional obligations and duties	Alzeban and Gwilliam (2014)
	2 Internal audit reports its activities periodically to the committee of council	
	3 Conflict of interest is rarely present in the work of internal auditors	
	4 Internal auditor have unrestricted access to all faculties, departments, units, offices, personnel, properties and records in the Organization	
	5 Internal auditors rarely face interference by management while they conduct their work.	
	6 The appointment, evaluation, promotion, and removal of the head of Internal Audit Department is approved by the committee of Council.	
	7 The budget of internal audit is approved by the council Committee	
	8 Internal Audit staff are not requested to perform non-audit functions.	

4.4.4 Internal and External Auditors' Relationship

The Internal and External Auditors' relationship deals with the extent of cordiality between the two categories of the auditor. This is indicated by the frequency of their meetings, exchange of expertise, skills, and working papers. The measure for this variable, as shown in Table 4.7, was adapted from Alzeban and Gwilliam (2014, p.76).

Table 4.7
Measure of the Relationship between Internal and External Auditors

Construct	Indicators	Source
Internal and External Auditors' Relationship	1 External auditors to my institution are friendly and supportive to internal auditors	Alzeban & Gwilliam (2014)
	2 External auditors have a good attitude towards internal Auditors	
	3 External auditors are willing to give internal auditors an opportunity to explain their concerns	
	4 Internal and external auditors consult on the timing of Work in which they have a mutual interest	
	5 External auditors discuss their plans with internal audit	
	6 External auditors rely on internal audit work and reports.	
	7 External and internal auditors meet on a regular basis	
	8 External and internal auditors share their working papers	
	9 Senior management helps to promote effective co-operation between internal and external audit.	

4.4.5 Communication Skills

Communication skills refer to the communication ability of internal auditors. Writing, speaking, listening and reading abilities are the indicators of communication skills. The measure for this variable, as contained in Table 4.8, was adapted from Algeru (2011, p.134).

Table 4.8
Measurement of Communication Skills

Construct	Indicators	Source
Communication Skills	1 Internal audit conveys effectively, in written communication, audit objectives and recommendations to the management	Algeru (2011)
	2 Internal audit conveys effectively, in oral communication, audit objectives and recommendations to the management.	
	3 Internal audit maintains satisfactory report relationship with the Deans, Heads of Departments, Heads of Units, and all members of staff.	
	4 Internal audit reports are issued in a clear, concise, and timely Manner	
	5 The Head of Audit and his/her representative attends top management meetings of the institution.	
	6 The Head of Audit or his/her representative attends committee meetings relating to financial matters.	
	7 Internal audit is normally represented in investigation panels relating to financial matters.	

4.5 Method of Data Collection

This study employed a cross-sectional research design and a questionnaire as the tool for data collection. A cross-sectional research design is a design type where data are collected at one point or period on a ‘cross-section’ or representative sample of individuals, organisations, or subject from the population (Kumar, 2011; Tarling, 2009; Zikmund *et al.*, 2013). This design was used because it eliminates the threats to internal validity that are related to observing information or respondents over time (Privitera, 2014). It is a design that is sufficient in collecting data that are appropriate in finding an answer to a research question (Sekaran & Bougie, 2010).

As a tool, this study used questionnaires in gathering data from the internal auditors in the Nigerian tertiary institutions. A questionnaire is a pre-formulated set of questions to which respondents record their answers, usually within closely defined

alternatives (Cavana *et al.*, 2001). In other words, it is a series of questions asked to obtain statistically useful information about a given topic (Mandal, 2013). Daniel and Sam (2011) describe questionnaire as the heart of survey operation. A questionnaire is simple and less costly as it can be administered through e-mail, postage, and hand to hand.

Specifically, this study majorly used of a 5-point Likert-scale questionnaire in obtaining data about the independent, mediating and dependent variables. Likert-scale is more reliable (Kothari, 2004), and shows the strength of the respondents' view (Kumar, 2011). Most survey response sets use a 5-point Likert-scale as response choices (Keyton, 2015). However, for demographic information, a categorical closed-ended questionnaire was used.

A questionnaire was considered suitable for this study because the respondents of the study, being members of an academic community, satisfied the requirement of the questionnaire which specifies that the respondents should be literate to read the content of the questionnaire (Sharma, 2004). The method was also chosen because it is a valuable means of collecting information from a broad range of respondents (Mandal, 2013; Daniel & Sam, 2011). Furthermore, the method is justified because it gave the respondents higher confidence of anonymity (Sharma, 2004), hence, the freedom of expressing their opinion without any fear or favour.

Several studies in the field of auditing (Abidin & Baabbad, 2015; Alzeban & Gwilliam, 2014; Christopher, 2014; Ebaid, 2011; Muqattash, 2011; Christopher,

Sarens & Leung, 2009) have made use of a questionnaire and found it to be valuable and reliable.

The data collection process started from the originating letter (see appendix) from the researcher to the Dean of Othman Yeop Abdullah Graduate School of Business (OYAGSB) requesting for a letter of introduction to the three regulators of tertiary institutions in Nigeria, and all heads of audit departments in the Nigerian tertiary institutions. The regulators include the National Universities Commission (NUC), National Commission for Colleges of Education (NCCE), and National Board for Technical Education (NBTE). Consequent upon this, the letter of introduction (see appendix) was issued by OYAGSB.

4.5.1 Method of Questionnaire Administration and Collection

The data administration process firstly started with the delivery of the originating letter and the letter of introduction to the three regulators in Abuja and Kaduna, Nigeria. The letters were delivered to the Chief Executive of each regulatory body. The letters were collected, signed and duly stamped, and the researcher's copies were also signed and stamped. The implication of this is that the researcher was authorised to access the universities, polytechnics, and colleges of education for the collection of data without being questioned.

Having done this, the data administration fully started. The heads of audit unit/departments in Nigerian Universities and Colleges of Education have a common ground of meeting through their committees refer to as the Committee of Heads of Internal Audit Departments/Units in Nigerian Universities (CHIADINU) and

Committee of Heads of Internal Audit Directorate in Colleges of Education (CHIADINCOE) respectively. Through this avenue, each Head of Audit has the list, addresses, phone numbers, and the e-mail addresses of other Heads of Audit in other institutions. Invariably, therefore, access to one of the heads gave access to the others. In order to ease the data administration process, the researcher approached one of the heads of audit department who willingly gave the available phone numbers of other heads of audit in other institutions, having been satisfied that the purpose of the intended contact was for academic research. The researcher had a prior discussion with some that could be reached by phone and booked an appointment for the visitation.

The researcher, together with one research assistant, started moving from one institution to the other on data administration motive. In each institution, the researcher presented the three letters, comprising the one signed by the regulatory authority; the letter of introduction from OYAGSB; and the originating letter of the researcher; to the Director of Audit (DA) or Chief Internal Auditor (CIA) or any officer in the capacity of the head of department. The Head of the Department was specifically to that the questionnaires were expected to be completed by the Auditors on Grade Level 6 and above. After reading the letters by Head, the questionnaires were handed over to him for onward distribution to the staff who were on Grade Level 6 and above. The copy of the letter of introduction was then signed and stamped as received by the head of the department.

The collection of the questionnaires took three different dimensions. In some cases, the head of IAD distributed the questionnaire to the auditors immediately, and the

researcher waited at his office till the questionnaires were completed and returned to the head. In some other cases, the researcher was told to come back for the collection, while in some, the head of IAD arranged to collate the completed questionnaires, scanned them, and attached them to the researcher's WhatsApp.

As a follow-up, the researcher called the heads of IAD for timely completion of the questionnaire and returned. The rate of return was not as expected despite the constant reminder. Throughout the period of questionnaire administration, the researcher and the research assistant did not have direct access to the respondents but linked them through their boss. Hence, there was no any gift or any form of inducement given to the respondents and the head of IAD other than the three letters of introduction presented to the department.

4.6 Pilot Study

A pilot study is the trial version (Memon *et al.*, 2017) or the replica and rehearsal of the main survey (Kothari, 2004). It is the preliminary study conducted on a small portion of the population to gauge the viability of the research instrument (Smith, 2015), and determine the extent to which a manipulation or measure will show an effect of interest to the researcher (Privitera, 2014). It assists in minimising the number of errors, thereby making it possible for alteration to be made to the instrument before its administration for the main study (Daniel & Sam, 2011).

The importance of pilot study cannot be underestimated. Conducting a pilot study helps in evaluating whether the measure is sensitive in detecting changes in the presence of a manipulation before committing funds, time, and energy to a full-scale

study (Privitera, 2014). Furthermore, it gives the researcher an opportunity to have ideas, approaches, and insight not foreseen before the pilot study. Moreover, it reduces the number of errors since the researcher can redesign the instrument before the main study (Daniel & Sam, 2011). However, literature suggests conduct of content validity of the instrument before the pilot test. Based on this, this study conducted a pilot study.

4.6.1 Content Validity

A pilot study gives room for the reliability and validity of measures to be used in a study (Smith, 2015). The way by which the effectiveness of a measure is assessed is through reliability. Reliability, therefore, refers to the consistency or stability of a measuring instrument (Jackson, 2008). In other words, reliability is the extent to which a measure or process is consistent, dependable, precise or stable (Picardi & Masick, 2013). This is achieved when the procedures for data collection are consistent, and the respondents' reactions are similar (Keyton, 2015).

Validity, on the other hand, is the extent to which a measurement for a construct measures what is purported to measure (Privitera, 2014). Validity is achieved when the measurement does what is meant or intended to measure (Keyton, 2015).

This study conducted a content validity for its questionnaire before the pilot test. The essence of content validity is to determine whether the contents of a measure adequately capture or represent the construct under consideration. It is, therefore, the extent to which the items of a measure sufficiently reflect all the characteristics of the variable being measured (Prvitera, 2014).

Cavana *et al.* (2001) state that content validity can be achieved through three activities comprising the literature, qualitative research, and the judgment of the panel of experts. Based on this recommendation, this study employed a content validity with the aid of literature and the panel of experts. The measurements were adapted from the literature and have been used and tested in different countries. The measurements adapted to suit the objective of this study.

The panel of experts in the field of Accounting and Auditing evaluated the content of the instrument. As contained in Table 4.9, ten experts, comprising academic and professional staff were carefully selected for the content validity of the instrument. The academic experts were selected based on their publications in the field internal auditing and their contributions to the body of knowledge. Based on this, their emails were extracted from their publications, and the instrument was sent to some of them for their comments, while some were physically contacted by the researcher. Also, the professionals contacted for the content validity comprised the former Director of Audit of a university, current Deputy Director of Audit, Chief Internal Auditor, former Bursar of a University, and an external auditor. The emails of the four university professionals were extracted from their universities' staff directory, while the email of the external auditor was extracted from his publication in the journal of the Institute of Chartered Accountants of Nigeria (ICAN). They were also physically contacted for the comments on the instrument. Consequent upon the comments made by them, the instrument was amended.

Table 4.9
List of Experts Consulted for Pilot Test

S/N	Field of Expertise	Title/Rank/Position
1	Accounting and Auditing	Professor
2	Auditing and Auditing	Associate Professor
3	Accounting and Auditing	Senior Lecturer
4	Accounting	Senior Lecturer
5	Accounting	Senior Lecturer
6	Internal Auditing	Former Director of Audit, FCA
7	Internal Auditing	Deputy Director of Audit, CNA
8	Internal Auditing	Chief Internal Auditor, FCA
9	Accounting and Auditing	Former Bursar, FCA
10	Accounting and auditing professional	External Auditor, FCA

4.6.2 Result of Pilot Study

Consequent upon the conclusion of the content validity, the researcher went ahead to conduct a pilot study. Cavana *et al.* (2001) suggest that 80 to 200 respondents are appropriate for a pilot study where the questionnaire contains opinion items. They also state that 30 respondents are common for the questionnaire containing only factual items. However, Sauder *et al.* (2007) recommend a response rate of 100 to 200 from respondents as appropriate for a pilot test. Based on the recommendation of Cavana *et al.* (2001), therefore, this study made use of 50 internal auditors as the respondents for the pilot test, out of which 41 duly completed and returned questionnaires were used for analysis.

As earlier stated, the essence of the pilot test is to examine the validity and reliability of the instrument (Smith, 2015). In literature, three popular measures comprising the Cronbach's Alpha, Composite Reliability (CR), and Average Variance Extracted

(AVE) are commonly recommended for the examination of validity and reliability (Hair *et al.*, 2017, Garson, 2016, Popoola, 2014). Though Cronbach's Alpha is a popular measure, Garson (2016) argues that CR is a preferred alternative to it. This is because the Cronbach's Alpha is traditional and conservative by considering all outer loadings of the indicators to be equally reliable, while CR assumes that indicators are not equals, thus, prioritises indicators in line with their individual reliability.

The standard threshold for Cronbach's Alpha (0.7); Composite Reliability (0.7); and Average Variance Extracted (0.5) are commonly used in the literature (Hair *et al.*, 2017, 2014; Garson, 2016). However, a cutoff of 0.6 is still satisfactory for exploratory study (Hair *et al.*, 2017; Garson, 2016). As contained in Table 4.10, the results satisfy the requirements for the Cronbach's Alpha, CR, and AVE.

Table 4.10
Reliability and Validity Test of Pilot Study

Constructs	No of Items	Cronbach's Alpha	Composite Reliability	Average Variance Extracted (AVE)
Independence and Objectivity	3	0.697	0.833	0.628
Internal and External Auditors' Relationship	5	0.809	0.870	0.575
Communication Skills	3	0.671	0.818	0.600
Management Support	5	0.788	0.856	0.544
Task Performance	7	0.887	0.912	0.601

4.7 Method of Data Analysis

Analysis of data involves the process of inspecting, cleaning, transforming and modeling data with a view to highlighting useful information, suggesting

conclusions, and supporting decision-making. This study used descriptive and inferential statistics in analysing data.

Descriptive statistics refer to the procedures used in summarising, organising, and making sense of a set of scores, typically presented graphically, in tabular form, or as summarised statistics such as mean, median, mode, variance, and frequencies (Privitera, 2014). They convey and supply essential basic information about each variable and the dataset as a whole. They simply describe what is found (Keyton, 2015; Singh, 2006). Descriptive statistics, especially, the mean, median, and standard deviation, are useful because they provide the basis for assessing the normalcy of the data and also assist in interpreting the conclusion drawn from the data (Keyton, 2015).

Inferential statistics, on the other hand, are procedures that allow the researcher to draw an inference or generalise the observations made from the samples of the larger population from which samples were selected (Privitera, 2014). They provide information about the relationship between or among variables under consideration in drawing a conclusion and making a decision about the population (Keyton, 2015; Privitera, 2014). The method helps in testing hypotheses, answering research questions, and derive meaning from the result (Keyton, 2015).

In analysing data in a descriptive and inferential manner, this study used the Statistical Packages for Social Sciences (IBM SPSS) version 22.0, and Partial Least Squares-Structural Equation Modeling (PLS-SEM), version 3. The SPSS was used

for preliminary data input and data screening, the descriptive demographic profile of the respondents, and descriptive analysis of the constructs.

Structural Equation Modeling (SEM) is a second-generation multivariate data analysis method that belongs to the family of statistical models. It seeks to explain the relationships among multiple variables (Hair *et al.*, 2014), and evaluates the structure of the interrelationships by expressing them in a series of equations. SEM consists of two variances comprising Covariance Based (CB-SEM) and Variance Based (VB-SEM) (Ramayah, 2014). PLS-SEM, also known as PLS Path Modeling, is a Variance Based SEM that examines the measurement and structural models. The main objective is to maximise the explained variance of the dependent variable (Hair *et al.*, 2014).

This study employed PLS-SEM because of the advantages accruable from the method and peculiar suitability for this study. PLS-SEM was used because of its ability and capability in handling and running multiple constructs and regression equations simultaneously (Hair *et al.*, 2014). It was also suitable because of its robustness in estimating the structural model (Hair, Ringle & Sarstedt, 2011). It was considered because of its suitability in the prediction of the relationship between constructs (Garson, 2016). The study examined the mediating effect of management support on the relationship between three independent variables comprising independence and objectivity, internal and external auditors' relationship, and communication skills, and the dependent variable (Task Performance), which involved two or more regression equations. It, therefore, becomes easy for all the equations to be run at a time. The use of PLS-SEM also gave room for prediction of

these constructs (Urbach & Ahleman, 2010). Furthermore, it makes fewer demands regarding sample size, and it is capable of handling reflective and formative constructs (Hair *et al.*, 2014).

4.7.1 Regression Analysis

Regression is used in determining the statistical relationship between two or more variables (Kothari, 2004). It examines the association or relationship between variables. Its primary function is a prediction (Pallant, 2011; Tabachnick & Fidell, 2007). There are two types of regression, namely simple and multiple regression. Simple regression predicts the relationship between a single independent variable and one dependent variable (Pallant, 2011; Kothari, 2004). Multiple regression, on the other hand, tests a relationship between two or more independent variables and the dependent variable separately and as a group (Keyton, 2015).

This study used multiple regression analysis because it has three independent variables, one mediating variable, and one dependent variable. Baron and Kenny (1986) specify four conditions that must be fulfilled before mediation can occur. Firstly, there must be a significant relationship between independent variable(s) and dependent variable. Secondly, the relationship between independent variable(s) and mediating variable must also be significant. Thirdly, the relationship between the mediating variable and dependent variable must likewise be significant. Moreover, fourthly, the indirect relationship between the independent and dependent variables, through the mediator, must be insignificant. Though these conditions have been challenged not to be compulsorily attainable by the literature (Preacher & Hayes, 2008; Zhao, Lynch & Chen, 2010; Hair *et al.*, 2017; Nitzl, Roldan, & Cepeda, 2016),

three equations consisting of a direct, indirect, and mediating equation, arose. As adapted from Smith (2015, p.95), Popoola (2014, p.121-122), Alzeban and Gwilliam (2014, p.83), Zhao, Lynch, and Chen (2010, p.198), and Fritz and Mackinnon (2007, p.233), the following three equations were expressed:

$$Y = a_1 + bX_1 + bX_2 + \dots\dots bX_n + \varepsilon$$

$$Y = a_1 + bX_1 + bX_2 + bX_3 + bX_4 \quad (1)$$

$$Y = a_2 + b^1X_1 + b^1X_2 + b^1X_3 + b^1X_4 + \beta M \quad (2)$$

$$M = a_3 + \alpha X_1 + \alpha X_2 + \alpha X_3 + \alpha X_4 \quad (3)$$

Where:

Y is the dependent variable

X₁, X₂, X₃, X₄ are independent variables

a₁, a₂, a₃, a₄ are the intercepts

M is the mediating variable

b is the estimate of the total effect of X on Y

b¹ is the estimate of the direct effect of X on Y adjusted for M

β is the estimate of the effect of M on Y adjusted for X

α is the estimate of the effect of X on M

ε is the error term in prediction or the difference between the estimated

Y and the actual Y

In order to arrive at the actual regression equation for this study, equations 1 to 3 are hereby substituted for the variables of the study.

Equation 1: Direct Relationship

$$TP (Y) = a_1 + IND (bX_1) + IEAR (bX_2) + CS (bX_3)$$

Where:

TP (Y) refers to Task Performance (Dependent variable)

IND (bX_1) refers to Independence and Objectivity (independent variable)

IEAR (bX_2) refers to the Internal and External Auditors' Relationship
(Independent variable)

CS (bX_3) refers to Communication Skills (Independent variable)

Equation 2: Indirect Relationship

$$TP (Y) = a_2 + IND (b^1X_1) + IEAR (b^1X_2) + CS (b^1X_3) + MS (\beta M)$$

Where:

TP (Y) refers to Task Performance (Dependent variable)

IND (b^1X_1) refers to Independence and Objectivity (independent variable)

IEAR (b^1X_2) refers to the Internal and External Auditors' Relationship
(Independent variable)

CS (b^1X_3) refers to Communication Skills (Independent variable)

MS (βM) refers to Management Support (Mediating Variable)

Equation 3:

$$MS (M) = a_3 + IND (\alpha X_1) + IEAR (\alpha X_2) + CS (\alpha X_3)$$

Where:

α is the estimate of the effect of MS on IND, IEAR, and CS.

a_3 is the intercept

4.8 Ethical Considerations

Ethics in research refers to the actions required by the researcher to conduct a good and responsible research. It must be taken into consideration before, during, and after

the conduct of research (Privitera, 2014). In this study, the researcher appropriately complied with the guideline of ethics of Universiti Utara Malaysia (UUM). The researcher also adhered to the code of conduct of the tertiary institutions in Nigeria from where the data were obtained. Also, the researcher abided by the ethics of ICAN and ANAN as the professional bodies of accounting and auditing in Nigeria.

In the first instance, and by the UUM rules and regulations guiding the collection of data, the researcher applied for and obtained a letter of introduction from the Othman Yeop Abdullah Graduate School of Business (OYAGSB) (appendix). The letter was addressed to the three regulators of tertiary institutions in Nigeria comprising National Universities Commission (NUC), National Commission for Colleges of Education (NCCE), and National Board for Technical Education (NBTE), and all heads of audit departments/units in the Nigerian tertiary institutions.

In order to avoid the restriction of the researcher from accessing and collecting data from the institution, the researcher firstly presented the letter of introduction to the regulators for their endorsement and approval. The letters were accepted, and the researcher's copies were endorsed signifying approval to access and collect information from the institutions.

Internal audit departments are known for the principle of confidentiality, hence, always feel sceptical in providing information about their organisations. In order to mitigate against this, the approval letters from the regulatory authorities together with the letters of introduction to the heads of internal audit department were

presented to the heads as an evidence of being legitimate for consideration for the collection of data.

Aside these, this study also took into consideration other ethical issues. These issues are highlighted in the subsequent subsections.

4.8.1 Integrity and Fairness

The researcher demonstrated a high level of integrity in the entire process of the study. The respondents were handled with courtesy and respect.

4.8.2 Anonymity and Confidentiality

The researcher ensured a high level of confidentiality in dealing with the information obtained from the respondents. To achieve anonymity and confidentiality, the respondents were not required to give their names, the name of their institutions or append their signatures on the questionnaire. The data obtained were only used for the academic purpose between the researcher and the supervisors.

4.8.3 Informed and Voluntary Consent

The researcher ensured that the respondents voluntarily subscribed to the filling of the questionnaire. This was achieved through a well-designed questionnaire written in a simple, clear, concise, and attractive manner.

4.8.4 Data Handling

The researcher took due care and caution in the appropriate storage of the completed questionnaire. Access to the data was strictly between the researcher and the

supervisors. The hard copies of the returned questionnaire would be kept for a reasonable period of five years before it would be discarded in line with the ethical standard.

4.8.5 Compliance with the Applicable Laws

At each stage of the study, the researcher complied with the rules and regulations, and the normative standards of UUM, and the institutions from which data were obtained.

4.9 Chapter Summary

This chapter explained how the researcher went about the conduct of the study right from the gap identification to the data analysis and interpretation stage. It highlighted the research paradigm and the philosophy adopted by the study. It also enumerated the research process of the study.

Furthermore, the chapter discusses the research design by giving a detailed account of the population, sample, and the sampling technique. It also considered the sampling frame, unit of analysis, sample size determination, measurement of variables, data collection method, instrument, analysis and ethical considerations.

CHAPTER FIVE

DATA COLLECTION, ANALYSIS AND INTERPRETATION

5.1 Introduction

This chapter discussed the analysis and interpretation of data collected from the respondents. Two statistical analysis software packages comprising the Statistical Package for the Social Sciences (SPSS) version 22.0, and the Partial Least Squares Structural Equation Modeling (PLS-SEM) Version 3.0 were used for the analysis in the study. This chapter has fifteen sections. The sections are fashioned based on the application of the software. Section 5.2 presents the overview of the data analysis. Also, Sections 5.3 – 5.8 discuss data analysis handled by SPSS. This includes the data screening (missing data and outliers), response rate, non-response bias, common method bias, the profile of the respondents, and the construct descriptive analysis.

The second portion of the chapter deals with the analysis handled by the PLS-SEM. Sections 5.9 – 5.13 present the measurement model, the structural model, and the mediation analysis. Section 5.14 summarises the hypotheses, while Section 5.15 discusses the chapter summary.

5.2 An Overview of Data Analysis

This study employed two statistical software packages in analysing the data obtained from the respondents because raw data collected are meaningless until and unless they are analysed and interpreted. Firstly, the Statistical Package for the Social Sciences (SPSS) IBM for windows version 22.0 was used for data capturing, coding, editing, screening, and preliminary analysis. After capturing the data, the software

was used in identifying the missing values and substituted them appropriately. With the assistance of SPSS, extreme values that constituted outliers were identified and removed. Other preliminary exercises such as non-response bias and common method bias were done using SPSS. Also, descriptive analysis of the demographic profile of the respondents regarding frequency and percentages, together with the constructs' descriptive analysis such as the mean, standard deviation, minimum and maximum were all carried out using SPSS.

Secondly, Partial Least Squares Structural Equation Modeling (PLS-SEM) Version 3.0 was used in testing the relationship between the constructs of this study. The software made use of the screened data emanating from SPSS. PLS-SEM was employed in evaluating the measurement and the structural model of the study. In the measurement model, the indicators of the constructs were assessed, and those that failed to meet up with the standard thresholds were removed from further analysis. In the structural model, the direct and indirect relationship between the constructs were statistically established, which formed the basis for supporting or not supporting the hypothesis formulated.

5.3 Preliminary Data Analysis

In conducting preliminary data analysis, this study adapted the flow suggested by Popoola (2014), Coakes (2013), and Pallant (2011). The essence of preliminary data analysis is to ensure that the data were properly prepared for input, correctly captured into SPSS, and carefully screened for further analysis. Figure 5.1 presents the flow employed in this study for preliminary analysis of data.

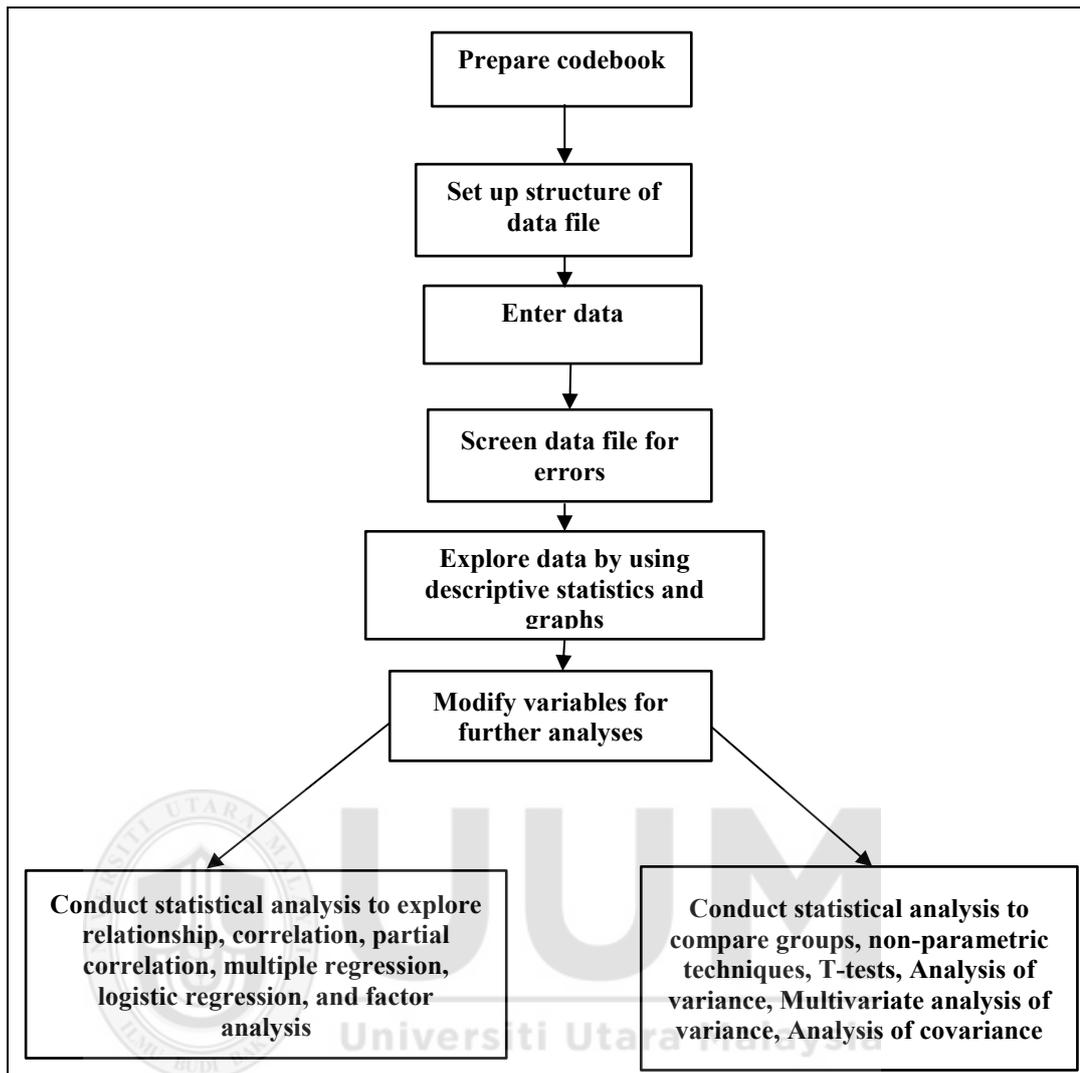


Figure 5.1
Flow Chart of Data Analysis Process
 Source: Popoola (2014, p.164); Pallant (2011, p.28)

5.3.1 Data Preparation, Editing and Coding

Before the imputation of data into the SPSS, the 377 duly completed questionnaires were serially numbered which served as codes for the questionnaires. The essence of this was to input the data in an orderly manner and for ease of identification. Consequent upon this, the researcher prepared the codebook in the variable view of SPSS to give names to all the variables, indicators and the demographic profile. The names assigned to the indicators of each construct were coded to be unique and identifiable to their constructs. The whole data were coded as numerical in the

variable view. Values were also assigned to the 5-point Likert Scale questions in a hierarchical order of 1 for strongly disagree to 5 for strongly agree.

Having completed the coding, editing, and setting up the data file in the variable view of SPSS, the researcher commenced the data input on the data view of SPSS. Data were after that screened for further analysis.

5.3.2 Data Screening and Transformation

In this section, two important things were examined. This comprised the missing data identification, and determination of outliers as reflected in Subsections 5.3.2.1 – 5.3.2.2 of the study.

5.3.2.1 Missing Data

Missing data arose in a survey research when the respondents, either by mistake or error, omit to respond to one or more questions from the administered questionnaires (Hair *et al.*, 2014; Tabachnick & Fidell, 2007), and its occurrence is inevitable in research (Smuk, Carpenter, & Morris, 2017). Missing data issue is one of the most prevalent problems that complicate data analysis (Molenberghs *et al.*, 2014), and its gravity depends on the pattern of missing data, the number of missing data, and the reason for its occurrence (Tabachnick & Fidell, 2007). In fact, PLS will not accept data for further analysis if there is any iota of missing data.

In this study, a total number of 42 cases of missing data, accounted for less than 1% of the cases under consideration, was recorded. Scholars have extensively discussed the tolerable level of missing data. Hair *et al.* (2014) and Tabachnick and Fidell

(2007) suggested a threshold of 5% level of missing data as reasonable, hence, recommended a mean substitution method in that respect. Based on this recommendation, this study replaced the missing data with mean substitution.

5.3.2.2 Outliers

An outlier occurred when a score (a univariate outlier) or combination of scores (multivariate outlier) falls greatly below or above many other scores in a data set, and can distort the direction and strength of a relationship or correlation between two variables (Hair *et al.*, 2014; Privitera, 2014; Tabachnick & Fidell, 2007). Liu and Zumbo (2007) describe outliers in different ways and consider them as “spurious data points, discordant observations, contaminants, outlying observations, and extreme data points” (p.622). The existence of outliers can have an adverse effect on the outcome of analysis (Meyers, Gamst, & Guarino, 2013), hence, the need for them to be identified and deleted.

Scholars have suggested different ways of detecting and dealing with cases of outliers. For univariate outliers, the use of Z-score, frequency distribution or box plots, histogram, and normal probability plots have been prescribed as the means of detecting the cases of outliers (Meyers, Gamst, & Guarino, 2013; Tabachnick & Fidell, 2007). On the other hand, the use of Mahalanobis Distance Statistic (D^2) is considered acceptable for the handling multivariate outliers (Meyers, Gamst, & Guarino, 2013; Tabachnick & Fidell, 2007). Mahalanobis distance is a method of computing the distance of a point from the centre of distribution in multivariate analysis (Fearn, 2011).

With the help of IBM SPSS version 22.0, this study handled the multivariate outliers and compared the result with the critical value of the tabulated chi-square at 0.001. Out of the 374 questionnaires from the respondents subjected to outlier test, a total number of 14 questionnaires were found to have scores that were above the critical value, and considered to be outliers, and hence suffered deletion. Consequent upon this deletion, a total number of 360 questionnaires remained valid for further analysis.

5.4 Analysis of the Survey Response

5.4.1 Response Rate

Response rate is one of the most important elements in a survey research that can make or destroy the outcome or validity of survey result (Bowerman, O'Connell, & Murphree, 2014; Bethlehem & Bakker, 2014). It is the portion of the respondents who completed the questionnaires among all respondents who were given the questionnaires to complete (Privitera, 2014). According to Gregg (2008), a response rate is arrived at when the number of duly completed questionnaires is divided by the total number of the questionnaires administered to respondents in the original sample. In other words, it is the achieved sample denoted or expressed as a percentage of the intended sample (Tarling, 2009).

This study administered questionnaires to the Internal Auditors (IA) in the Internal Audit Departments of Nigerian Tertiary Institutions comprising the Universities, Polytechnics, and Colleges of Education in five (5) geopolitical zones in Nigeria consisting of North West, North Central, South West, South East, and South-South. Though, the intention of the Researcher was initially to cover the entire six (6)

geopolitical zones in Nigeria, this could not be actualized as the researcher found it extremely difficult to access the North-East zone because it was a war zone with an incessant bombing and invasion by the Boko Haram insurgent and counter bombing by the Nigerian military.

Consequently, a total number of 51 institutions participated in the survey that began from July to November 2016 (i.e. five months) and contributed or accounted for 528 questionnaires (as indicated in Table 5.1) which were administered to Internal Auditors. The researcher administered more than the suggested sample size of 404 enumerated in Chapter Four to improve the response rate. This is in line with the recommendation of De Beuckelaer and Wagner (2012). However, a total number of 377 questionnaires, representing 71% of the total administered questionnaires, were returned by the respondents. After a critical examination of the returned questionnaires, three questionnaires suffered rejection as a result of the material portion of the questionnaires not filled by the respondents. Similarly, 14 questionnaires were also deleted as a result of being found to constitute outliers. Consequent upon the deletion, therefore, a total number of 360 questionnaires, effectively representing 68% of the total administered questionnaires, were found to usable, hence, retained for further analysis.

Table 5.1
Response Rate

Item	Frequency	Percentage (%)
Number of questionnaires Distributed	528	100
Number of questionnaires returned	377	71
Number of Questionnaire Rejected: Incompleteness	3	0.6
Outliers	14	2.4
Number of Questionnaires Retained	360	68

Low response rate is detrimental to the validity and reliability of survey research findings (De Beuckelaer, & Wagner, 2012). Hence, Baruch (1999) recommends an average response rate of 55.6% as the standard response rate. On the other hand, Rao (2009) considers a response rate of 49% as appropriate and high for an international survey. In Nigeria context, however, a response rate of 50% is considered acceptable (Fatima, 2015; Popoola, 2014; Bambale, 2013; Linus, 2001). Consequent upon this, a response rate of 68% from the internal auditors in the Nigerian tertiary institutions is considered to have met the standard and the requirements of the scholars, hence found reasonable and appropriate for this study.

The researcher achieved this rate of response due to the systematic approach adopted in the administration and collection of the questionnaires. In the first instance, the researcher obtained the comprehensive list of all Heads of Internal Audit Department in Nigerian Universities under the umbrella of Committee of Heads of Internal Audit Department/Unit in Nigerian Universities (CHIADINU) from one Director of Audit. Secondly, most of the Heads of Audit Departments in the tertiary institutions are members of one of the professional accounting bodies in Nigeria. The researcher, also being a member of a professional body in Nigeria, coupled with the obtained comprehensive list, gained access to the heads of audit departments in the institutions with little or no restriction. The questionnaires were handed over to the heads for onward distribution to the internal auditors in the departments. The completed questionnaires were collected from the heads on the appointed dates. The researcher did not, in any circumstance, have access to the respondents. Hence, the issue of influence did not arise.

5.4.2 Non-response Bias

Non-response bias refers to the difference between the mean of the respondents and the mean of the whole sample concerning a construct (Loosveldt & Beullens, 2014). It occurred when the result of actual respondents to a survey is different from the sampled respondents who did not respond to the survey (Clotey & Grawe, 2014), and it can have a negative impact on the reliability of the survey (Bethlehem & Bakker, 2014). Late response is tantamount to non-response. There is, therefore, need to check for non-response bias.

In order to determine whether there is an issue of non-response bias, the respondents were divided into two categories comprising the early and late responses. Those respondents that returned their questions between July and September 2016 were classified as the early response, while those that returned the questionnaires in October and November were classified as the late response. The descriptive statistical analysis was conducted for each of the constructs with a view to confirming whether there is a significant difference between the mean, standard deviation, and the standard error of both categories. As indicated in Table 5.2, there is no significant difference between the result of the early and late response in respect of the mean, standard deviation, and the standard error.

Table 5.2
Descriptive Analysis of Early and Late Response

Construct	Response	N	Mean	Std. Deviation	Std. Error Mean
TP	Early Response	190	4.340	.483	.035
	Late Response	170	4.374	.435	.033
MS	Early Response	190	3.348	.685	.049
	Late Response	170	3.446	.609	.046
IND	Early Response	190	3.439	.485	.035
	Late Response	170	3.486	.511	.039
IEAR	Early Response	190	3.233	.679	.049
	Late Response	170	3.206	.590	.045
CS	Early Response	190	3.873	.507	.036
	Late Response	170	3.858	.545	.041

To test whether there is a difference between the two categories with the inferential statistics, the study computed the independent samples t-test for equality of mean. As shown in Table 5.3, the result of the t-test indicated that there is no significant difference between the early and the late response.

The Table 5.3 shows the results of Task Performance (TP) ($t = -0.702$, $p = 0.483$); Management Support (MS) ($t = -1.439$, $p = 0.151$); Independence and Objectivity (IND), ($t = -0.886$, $p = 0.376$); Internal and External Auditors' Relationship (IEAR) ($t = 0.387$, $p = 0.699$); and Communication Skill (CS) ($t = 0.268$, $p = 0.789$). While noting the results of the variables to be statistically different, the differences are not material and significant to affect the overall result of the study.

Table 5.3
Independent Samples T-Test for Equity of Means

		Independent Samples Test								
		Levene's Test for Equality of Variances		t-test for Equality of Means						
		F	Sig.	t	df	Sig. (2-tailed)	Mean Difference	Std. Error Difference	95% Confidence Interval of the Difference	
									Lower	Upper
TP	Equal variances assumed	1.057	0.305	-0.702	358.000	0.483	-0.034	0.048	-0.130	0.061
	Equal variances not assumed			-0.706	357.981	0.481	-0.034	0.048	-0.129	0.061
MS	Equal variances assumed	2.552	0.111	-1.439	358.000	0.151	-0.098	0.068	-0.233	0.036
	Equal variances not assumed			-1.448	357.986	0.148	-0.098	0.068	-0.233	0.035
IND	Equal variances assumed	0.392	0.532	-0.886	358.000	0.376	-0.046	0.052	-0.149	0.056
	Equal variances not assumed			-0.884	348.589	0.378	-0.046	0.052	-0.150	0.057
IEAR	Equal variances assumed	3.570	0.060	0.387	358.000	0.699	0.026	0.067	-0.106	0.158
	Equal variances not assumed			0.390	357.716	0.696	0.026	0.066	-0.105	0.157
CS	Equal variances assumed	0.908	0.341	0.268	358.000	0.789	0.014	0.055	-0.094	0.123
	Equal variances not assumed			0.267	346.323	0.790	0.014	0.055	-0.094	0.124

On the other hand, the result of Levene's test in Table 5.3 likewise revealed that there is no significant difference between the early and the late response. As indicated in the table, the p-values of all the constructs range from 0.060 to 0.532 which is greater than the threshold of 0.05 ($p > 0.05$). This, therefore, implies that the assumption of the equal variance is not violated in this study. Since this study satisfies the

requirements of Independent Samples t-test for equity of means and Levene's test, it can, therefore, be concluded that there is non-response bias that could materially impair the ability to generalise the findings of the study. Hence, the response from the 360 respondents can be used for further analysis.

5.5 Common Method Bias

In this study, the response to the independent variables (Independence and objectivity, internal and external auditors' relationship, and communication skills), mediating variable (management support), and the dependent variable (task performance) emanated from the same set of individuals who are internal auditors in the Nigerian tertiary institutions. Researchers have raised concern over the issue of same-source reporting and count it as constituting Common Method Bias. Common Method Bias arises in research when the responses to the predictors (independent variables) and the criteria (dependent variables) are provided by the same set of respondents.

According to Richardson, Simmering, and Sturman (2009), Common Method Bias is the systematic error variance shared among constructs measured with and introduced as a function of the same method and/or source, while Podsakoff, MacKenzie, Lee, and Podsakoff (2003) consider it as the variance that is attributable to the measurement method rather than to the variables the measures represent. This kind of self-reporting or same-source reporting has been argued by the scholars as having effect on the outcome of the study by attenuating or inflating the result of the study (Johnson, Rosen, & Djurdjevic, 2011; Conway & Lance, 2010; Richardson, Simmering, & Sturman, 2009; Podsakoff *et al.*, 2003).

Having noted the concern of the scholars in this respect, this study adopted the recommended procedural and statistical measures to mitigate against common method bias. The procedural approach included wording of the administered questionnaires in a precise, concise, clear, and in an unambiguous manner; assurance of the respondents of the confidentiality of the information provided; polite introduction of the study to the respondents and request for their consent through a letter introduction; and preservation of the respondents' anonymity by not telling them to write their names, the name of their institutions, and append their signature.

For the statistical measure, the recommendation of Podsakoff *et al.* (2003) on the use of Harman's single factor analysis was adopted. The method suggested loading of all constructs of the study concurrently into an exploratory factor analysis and examining the un-rotated factor solution to determine the number of factors that are necessary to account for the variance in the constructs. As stated by Podsakoff *et al.* (2003), the rule for the determination of the existence of common method variance is that the outcome of the factor analysis will either be a single factor, or that a single factor will account for the majority of the covariance among the measures if a substantial amount of common method variance exists.

Consequent upon the concurrent loading of all the constructs of this study, the results of the un-rotated exploratory factor analysis, as shown in Table 5.4, indicated that a total number of fourteen (14) component factors explained 63.7% of the variance. Since a single factor did not arise, and a general factor was not reflected for most of the variance, common method bias did not constitute a significant threat to this study.

Table 5.4
Summary of Factor Analysis for Common Method Bias

Component	Total Variance Explained					
	Initial Eigenvalues			Extraction Sums of Squared Loadings		
	Total	% of Variance	Cumulative %	Total	% of Variance	Cumulative %
1	6.925	15.738	15.738	6.925	15.738	15.738
2	3.846	8.740	24.478	3.846	8.740	24.478
3	2.384	5.418	29.897	2.384	5.418	29.897
4	2.052	4.664	34.561	2.052	4.664	34.561
5	1.863	4.234	38.795	1.863	4.234	38.795
6	1.576	3.582	42.377	1.576	3.582	42.377
7	1.381	3.138	45.515	1.381	3.138	45.515
8	1.301	2.956	48.471	1.301	2.956	48.471
9	1.254	2.850	51.321	1.254	2.850	51.321
10	1.155	2.624	53.945	1.155	2.624	53.945
11	1.144	2.601	56.546	1.144	2.601	56.546
12	1.077	2.447	58.993	1.077	2.447	58.993
13	1.058	2.405	61.399	1.058	2.405	61.399
14	1.016	2.308	63.707	1.016	2.308	63.707
15	.953	2.167	65.874			
16	.950	2.158	68.032			
17	.894	2.032	70.064			
18	.857	1.949	72.013			
19	.821	1.866	73.879			
20	.779	1.771	75.650			
21	.713	1.620	77.270			
22	.668	1.519	78.788			
23	.658	1.496	80.285			
24	.611	1.388	81.673			
25	.575	1.307	82.980			
26	.558	1.268	84.248			
27	.557	1.265	85.513			
28	.537	1.220	86.733			
29	.505	1.148	87.881			
30	.484	1.099	88.980			
31	.467	1.062	90.042			
32	.442	1.005	91.046			
33	.437	.992	92.039			
34	.414	.941	92.980			
35	.394	.895	93.875			
36	.359	.816	94.691			

Table 5.4 (Continued)

Component	Total Variance Explained					
	Initial Eigenvalues			Extraction Sums of Squared Loadings		
	Total	% of Variance	Cumulative %	Total	% of Variance	Cumulative %
37	.338	.768	95.459			
38	.321	.729	96.188			
39	.313	.711	96.899			
40	.306	.696	97.594			
41	.291	.662	98.257			
42	.274	.623	98.879			
43	.252	.572	99.452			
44	.241	.548	100.000			

5.6 Profile of the Respondents

This section discusses the characteristics of the respondents as a way of providing background information about them. The essence of this information about the respondents is not to answer any research question, rather, such can provide an insight into the subject matter which may be of assistance in interpreting the findings of the study. The respondents of this study comprised internal auditors in Nigerian Tertiary Institutions (Universities, Polytechnics, and Colleges of Education) who were on Grade Level six and above. The demographic characteristics examined in the study include the institutional category, geopolitical zone, gender, professional and academic qualifications, and work experience. The demographic information of the respondents is presented in Table 5.5.

Table 5.5
Profile of the Respondents

	Demographic Profile/Item	No of Respondents (N=360)	Valid Percentage (%)
1	Institutional Category:		
	University	242	67.2
	Polytechnic	76	21.1
	College of Education	42	11.7
2	Geopolitical Zone:		
	North West	52	14.4
	North Central	48	13.3
	South East	33	9.2
	South West	210	58.3
	South-South	17	4.7
3	Gender:		
	Male	253	70.3
	Female	107	29.7
4	Academic Qualification:		
	OND/NCE	14	3.9
	Degree/HND	217	60.3
	PGD	31	8.6
	Masters	97	26.9
	PhD	1	0.3
5	Professional Qualification:		
	None	188	52.2
	ACCA/CISA	6	1.7
	ACPAN	14	3.9
	ANAN	78	21.7
	ICAN	74	20.6
6	Work Experience:		
	5 year and below	124	34.4
	6-10	101	28.1
	11-15	45	12.5
	16-20	36	10.0
	21 and above	54	15.0

Based on the descriptive analysis presented in Table 5.5, two-thirds of the respondents in the survey were from the universities, more than half of the respondents were from the South-West part of Nigeria, and a higher proportion (over two-thirds) of the respondents were male. The reason for the highest number of the respondents being internal auditors in the universities might, perhaps, be as a result of the country having more universities than the polytechnics and colleges of education. It might also be due to the population density of students and staff of

Universities being higher than that of Polytechnics and Colleges of Education. As indicated in Table 4.3, Chapter Four of this study, the reason for more than half of the respondents coming from the South-West region might be due to the region having the highest number of tertiary institutions in Nigeria. Also, the reason for the higher proportion of male might be as a result of Nigeria male population greater than female population (British Council Nigeria, 2012). The proportion of male in this study which accounted for 70.3% is consistent with the findings of Fatile, Adejuwon, and Kehinde (2011) that the average male in the public service labour force in Nigeria is seventy percent (70%).

Furthermore, a greater percentage of the respondents had an academic qualification of First Degree/HND certificate, while more than half of them had no professional qualification. As regards the work experience, one-third of the respondents had working experience that is less than five years, this is followed by 28% of them having 6-10year experience while the remaining ones had more than 10 years working experience.

5.7 Descriptive Analysis of the Constructs

In this section, the descriptive statistical analysis of the five constructs of this study was done. The descriptive components comprising the mean, the standard deviation, minimum and maximum values for the predictors, mediator and the outcome are presented in Table 5.6.

Table 5.6
Descriptive Statistical Analysis of the Variables

Construct	No	Mean	Standard Deviation	Minimum	Maximum
Independence and Objectivity	360	3.460	0.500	2	5
Internal and External Auditors' Relationship	360	3.220	0.640	1	5
Communication Skills	360	3.870	0.520	2	5
Management Support	360	3.390	0.650	1	5
Task Performance	360	4.360	0.460	3	5

As contained in Table 5.6, the mean for all the constructs ranged from 3.22 to 4.36. The task performance has the highest mean/(SD) of 4.36 (0.46), while the internal and external auditors' relationship has the lowest mean of 3.22 (0.64).

5.8 Measurement Scale of the Research Variables

In research, the importance of measurement cannot be underestimated (Marczyk, DeMatteo, & Festinger, 2005). This section, therefore, discussed the measurement and the measurement scale used in this study. Measurement is the process of apportioning a value of a construct to an element, event, person, or object of interest to a researcher based on a set of rule (Bowerman, O'Connell, & Murphree, 2014; Hair *et al.*, 2014; Hair *et al.*, 2008). According to Marczyk, DeMatteo, and Festinger (2005), there are two important advantages of using measurement. Firstly, it assists the researcher in quantifying abstract variables, and secondly, it determines the sophistication of the statistical analysis to be used in a study.

Measurement scale, on the other hand, involves apportioning a set of scale descriptors to represent the range of possible answers to a question from the respondents about a particular construct (Hair *et al.*, 2008). Literature recognised

four categories of measurement scale comprising nominal, ordinal, interval and ratio scale (Hair *et al.*, 2014; Popoola, 2014; Kothari, 2004; Sekaran, 2003).

Nominal scale is the type of scale that simply assigns number symbols to events with a view to labelling them (Kothari, 2004). It is the most basic scale that is least sophisticated, nonparametric, and that has mutually exclusive classification (Hair *et al.*, 2014; Marczyk, DeMatteo, & Festinger, 2005; Kothari, 2004). The numbers assigned to variables in nominal scale have no mathematical interpretation other than the description of the attributes or characteristics of the variables. Hence, there is no equal unit of measurement of the classification or categories (Marczyk, DeMatteo, & Festinger, 2005). In this study, some items of the demographic information were measured on a nominal scale. For instance, the classification of the items of the institutional category, geopolitical zone, and gender was just for the description of the items, and computation of inferential statistics was not involved.

The second level of measurement is the ordinal scale. This scale allows respondents to express relative magnitude between the answers to a question (Hair *et al.*, 2008). In this scale, variables can be ranked or ordered in relation to their characteristics (Hair *et al.*, 2010; Privitera, 2014; Meyers, Gamst, & Guarino, 2013).

Interval scale is the third level of measurement, and it provides more robust measurement than nominal and ordinal scale. It is a quantitative scale that measures differences between scale points in an absolute term (Picardi & Masick, 2014; Hair *et al.*, 2008). The quality of equidistance and lack of true zero are the two major properties of the interval scale (Privitera, 2014; Meyers, Gamst, & Guarino, 2013).

Unlike nominal and ordinal scales, the interval scale gives an opportunity for mathematical computation such as mean and standard deviation (Popoola, 2014).

The last scale is the ratio scale. This scale is the highest level of measurement because it has true zero, and allows the researcher to recognise the absolute differences between each scale point and absolute comparisons between the responses (Privitera, 2014; Hair *et al.*, 2008; Kothari, 2004).

In this study, a 5-point Likert-Scale was employed in measuring the five variables comprising the Task Performance, Management Support, Independence and Objectivity, Internal and External Auditors' relationship, and Communication Skills. Likert-Scale refers to a numerical response scale that requires the respondents' level of agreement or disagreement to a statement (Privitera, 2014). The 5-point Likert Scale was employed because it is easy to answer, produces the same mean score, and improve the validity and reliability of result (Dawes, 2008; Frazer & Lawley 2000).

However, the pertinent question that arose is, which scale among the four highlighted scales does Likert-Scale belong? Obviously, Likert-Scale is not a nominal or ratio scale. Arguments, therefore, arose in the literature as to whether Likert-Scale belongs to an ordinal scale or interval scale. Meyers, Gamst, and Guarino (2013) consider Likert-Scale as a Summative Response Rate. They argued that Likert-Scale is closer to interval scale than ordinal because the average response emanating from the scale is meaningful. They state thus "the average derived from a summative response scale is meaningful, thus rendering this type of scale closer to interval-level than ordinal-level measurement" (p.15).

Also, Hair *et al.* (2008) and Sekaran (2003) posited that researchers, in most cases, treat Likert-Scale as an interval scale. However, Yusoff and Mohd Janor (2014) documented studies that made use of Likert-Scale as ordinal and others researchers who have treated it as the interval scale. According to them, the argument on ordinal measurement is that social scientists have not reached consensus on a scale that can be used in converting intangibles (opinion, attitude, and feelings) to quantitative magnitudes. Hence, it was opined that Likert-scale should be regarded as ordinal.

However, the opinion of other scholars as stated by Yusoff, and Mohd Janor (2014), is that there is no harm in treating data emanating from Likert-Scale as an interval scale. In whichever way, Hair *et al.* (2014) suggested that when researchers used Likert-scale as an ordinal scale for usage especially in PLS, special attention should be paid to the coding such that the requirement of equidistance is fulfilled.

In this study, the combination of nominal and ordinal measurement scale was used. The ordinal measurement was used because the study dealt with the perception of the respondents, and this aligned with the requirement of PLS which does not necessarily require data to be normally distributed because it is a non-parametric technique (Hair *et al.*, 2014). Aside, it is consistent with other similar studies (Gbadebo, 2015; Popoola, 2014; Bambale, 2013) in social science in Nigeria. In Table 5.7, the descriptive analysis of the measurement scale used in this study is presented.

Table 5.7

Descriptive Analysis of the Measurement Scale for the Constructs

Variables/Items	Type of Measurement Scale
Task Performance	Ordinal
Management Support	Ordinal
Objectivity and Independence	Ordinal
Internal and External Auditors' Relationship	Ordinal
Communication Skills	Ordinal
Institutional Category	Nominal
Geopolitical Zone	Nominal
Gender	Nominal
Academic Qualification	Ordinal
Professional Qualification	Ordinal
Work Experience	Ordinal

5.9 Overview of Data Analysis with PLS SEM (Steps and Process)

In this study, the analysis of data was done with the aid of Partial Least Squares Structural Equation Modeling (PLS-SEM) version 3.0. PLS-SEM was found suitable because the research is predicting a relationship between variables. Previous literature has shown that PLS-SEM is appropriate when the theme of a study is a prediction (Hair, Ringle, & Sarstedt, 2011). Also, it is capable of analysing multiple variables simultaneously (Hair *et al.*, 2014), gives more robust estimate of the structural model (Hair, Ringle & Sarstedt, 2011), and has been widely used in social science research (Peng & Lai, 2012; Hair, Ringle & Sarstedt, 2011). Two categories of analysis comprising measurement model and structural model analyses are germane in PLS. The measurement model, otherwise known as outer model or path model analysis, deals with the relationship between the construct and its indicators.

The structural model, on the other hand, also known as the inner model, deals with the relationship between the constructs (i.e., exogenous and endogenous variables).

Hair, Hult, Ringle, and Sarstedt (2017) prescribed the steps and processes to be followed in evaluating the measurement and structural model using PLS-SEM. As indicated in Table 5.8, evaluation of key PLS results, this study adopted the reflective model that has three key evaluation criteria, while the structural model has five criteria.

This study, therefore, employed this process in the evaluation of the results of the data obtained from the respondents.

Table 5.8
Evaluation Process of PLS-SEM Results

Evaluation of the Measurement Models	
Reflective Measurement Models	Formative Measurement Models
<ul style="list-style-type: none"> • Internal consistency (Cronbach's alpha, composite reliability) • Convergent validity (Indicator reliability, average variance extracted) • Discriminant validity 	<ul style="list-style-type: none"> • Convergent validity • Collinearity between indicators • Significance and relevance of outer weights
Evaluation of the Structural Model	
<ul style="list-style-type: none"> • Coefficient of determination (R^2) • Predictive relevance (Q^2) • Size and significance of path coefficients • f^2 effect sizes • q^2 effect sizes 	

Source: Hair, Hult, Ringle, and Sarstedt (2017, p. 106)

5.10 Measurement Model

The analysis in PLS-SEM began with the measurement model, otherwise known, as path model analysis. This dealt with how the constructs were measured through a set of items or indicators (Sarstedt *et al.*, 2016). There are two major approaches for measuring constructs. This comprised the reflective and formative approach (Hair *et al.*, 2014; Sarstedt *et al.*, 2016). According to Peng and Lai (2012), the main difference between the reflective and formative variable, as contained in Figure 5.2, is that the latent variable determines the indicators or items in the reflective model, while the indicators determine the latent variable in the formative model.

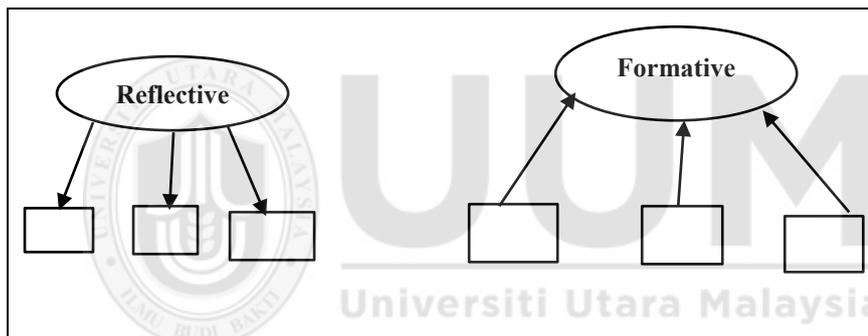


Figure 5.2
Reflective and Formative Constructs
Source: Peng & Lai (2012, p. 470)

In this study, a reflective model was used because the five latent constructs comprising the Task Performance (TP), Management Support (MS), Independence and Objectivity (IND), Communication Skills (CS), and Internal and External Auditors' relationship (IEAR), served as causal constructs to the indicators/measures and were interchangeable. The indicators were adapted from the previous literature. Specifically, the seven items of TP were adapted from Zakaria *et al.* (2006) and Al-Twajiry *et al.* (2003); the seven items of MS were adapted from Alzeban and Gwilliam (2014), and Abu-Azza (2012); the eight items of IND were adapted from

Alzeban and Gwilliam (2014); the nine items of IEAR were adapted from Alzeban and Gwilliam (2014); while the seven items of CS were adapted from Algeru (2011).

5.10.1 Assessment of the Uni-dimensionality of the Constructs

The essence of measurement model was to establish whether the indicators or items of measurement were valid and reliable. Hence, the analysis relied on the validity and reliability tests. Therefore, the decision to delete or retain an indicator of a construct depended on its ability to meet the standard threshold of Outer Loading Relevance Testing (OLRT). According to Hair *et al.* (2017), and as indicated in Figure 5.3, an indicator should be retained if it has an outer loading that is greater 0.70. Also, an indicator with an outer loading between 0.40 - 0.70 should only be considered for deletion if its impact will increase the AVE and composite reliability beyond the threshold value (Hair, Ringle, & Sarstedt, 2011; Hair *et al.*, 2017). In this study, the OLRT threshold in Figure 5.3, was applied in determining which item was to be deleted and which one was to be retained.

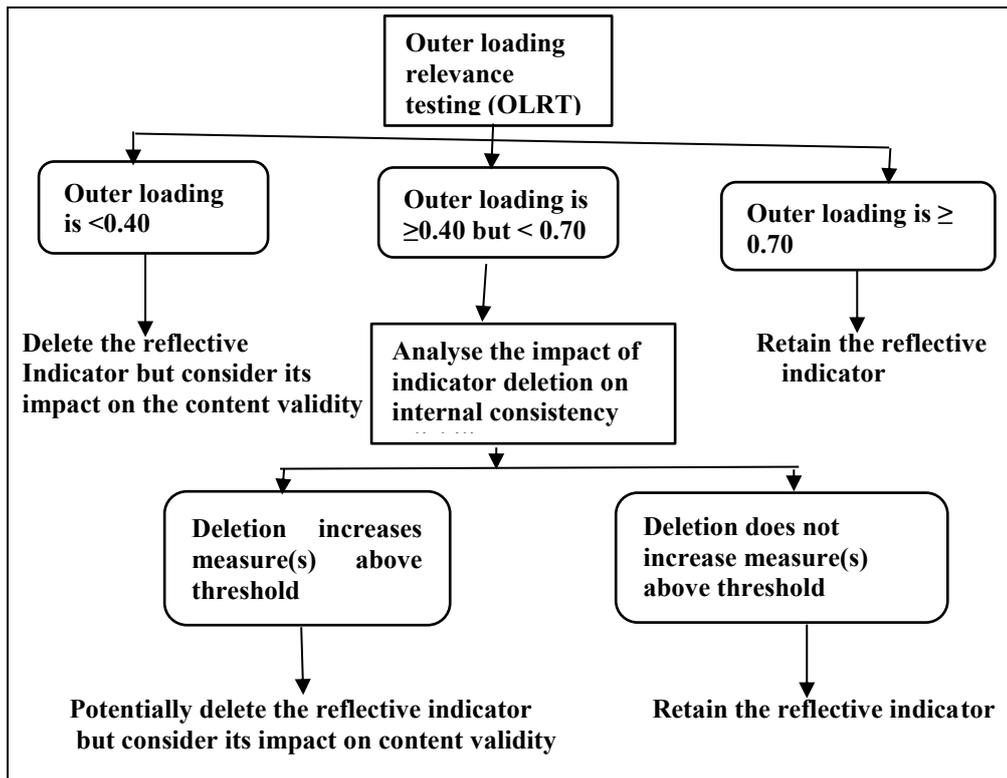


Figure 5.3
Outer Loading Relevance Testing (OLRT)
 Source: Hair et al. (2017, p.114)

In the next subsections, 5.10.1.1 – 5.10.1.5, the threshold in Figure 5.3, was employed for suitability of the indicators to be deleted or retained.

5.10.1.1 Task Performance Construct

This dependent variable original had seven indicators. In order to determine which items to be retained or deleted in line with the OLRT standard threshold, the indicators were subjected to PLS-SEM algorithm. Consequently, the first loading of all the items, as indicated in Figure 5.4 produced the outer weight range of 0.577 – 0.802.

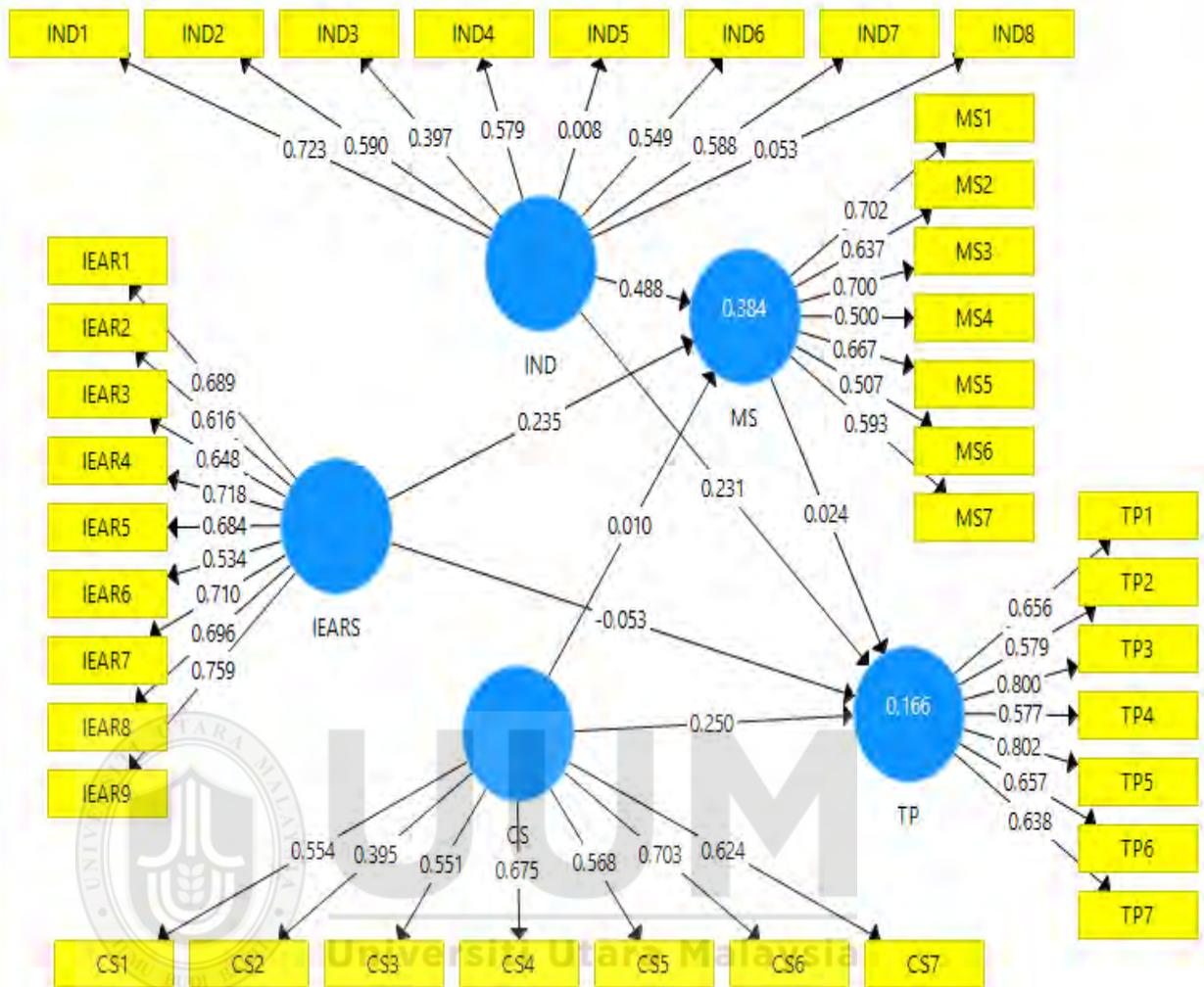


Figure 5.4
Measurement Model of the Study

Specifically, the loadings comprised TP1 (0.656), TP2 (0.579), TP3 (0.800), TP4 (0.577), TP5 (0.802), TP6 (0.657), and TP7 (0.638). Though all these loadings were more than 0.40, and the Composite Reliability (CR) was 0.854 which were all normal, the Average Variance Extracted (AVE) was 0.460 which is less than the standard threshold of a minimum of 0.50. In order to satisfy the requirement of AVE, and without increasing CR beyond the acceptable value of 0.95; TP1, TP2, and TP4 were deleted. With this, the AVE increased to 0.588; the CR stood at 0.850; and the four retained items (TP3, TP5, TP6, and TP7), as shown in Figure 5.5 and Table 5.9, had the outer loadings ranging from 0.681- 0.849.

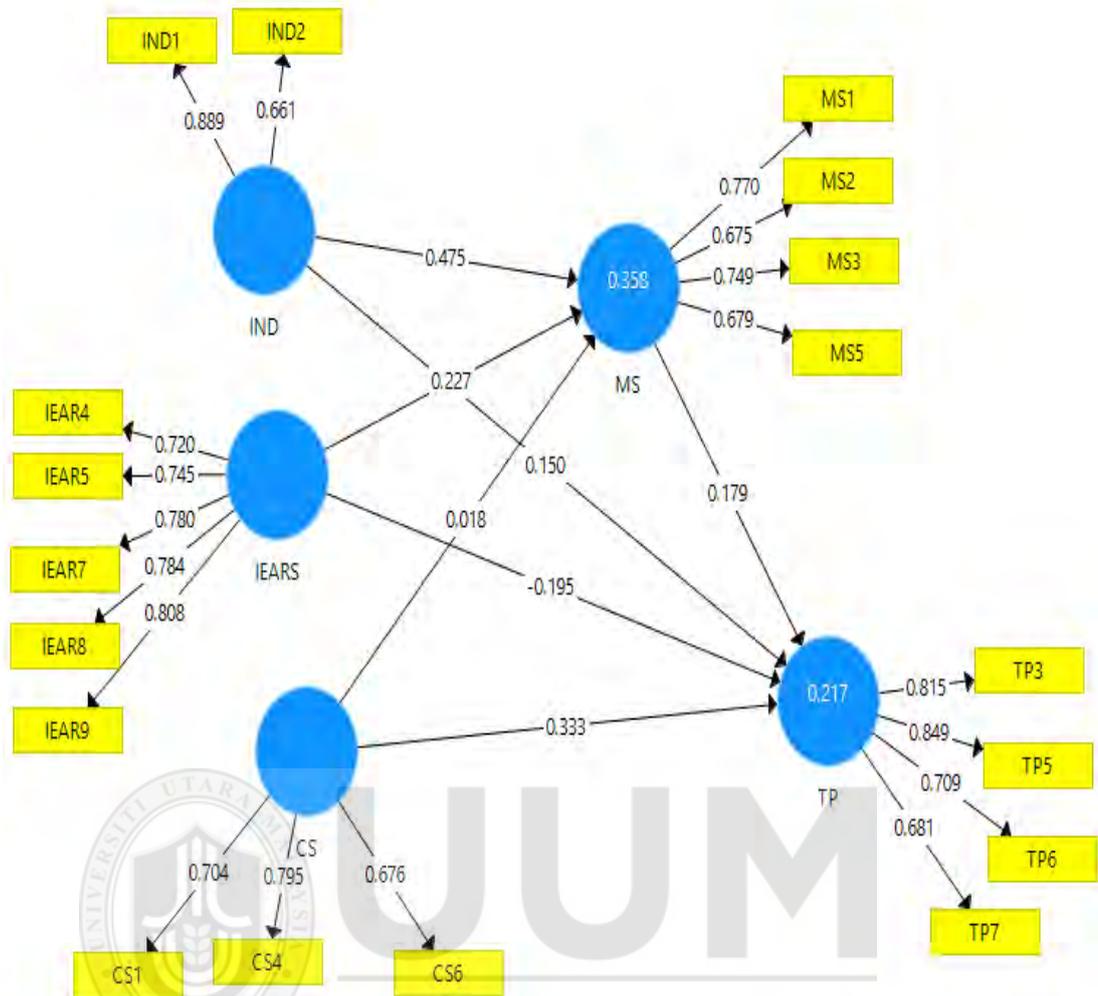


Figure 5.5
Revised Measurement Model of the Study?

Table 5.9
Task Performance Items and their Description

	Original Items	Label	Decision
1	Internal audit monitors the adequacy and effectiveness of the institution's internal control system	TP1	Deleted
2	Internal audit monitors compliance with both internal and external rules and regulations	TP2	Deleted
3	Internal audit evaluates and monitors the effectiveness of institution's financial management system	TP3	
4	Internal audit assesses institution's exposure to risk	TP4	Deleted
5	Internal audit examines the accuracy and reliability of financial records and report	TP5	
6	Internal audit reviews the means of safeguarding assets.	TP6	
7	Internal audit detects and reports fraud and irregularities	TP7	

5.10.1.2 Management Support Construct

This construct initially had seven indicators that were adapted from Alzeban and Gwilliam (2014). Consequent upon the subjection of the construct to the PLS algorithm, the outer loadings for all the items had more than 0.5. As indicated in Figure 5.4, MS1 recorded a loading of 0.702, MS2 (0.637), MS3 (0.700), MS4 (0.500), MS5 (0.667), MS6 (0.507), and MS7 (0.593). However, the AVE recorded 0.384 which is below the minimum standard of 0.5. Consequent upon this, MS4, MS6, and MS7 were deleted with a view to improving the AVE as recommended by Hair *et al.* (2017). Arising from this, the AVE moved to 0.518 while CR stood at 0.811 which were both considered to be normal for further analysis. Also, the outer loadings for the four retained were MS1 (0.770), MS2 (0.675), MS3 (0.749), and MS5 (0.679). Table 5.10 describes the items of this construct.

Table 5.10
Management Support Items and their Description

	Original Items	Label	Decision
1	Senior management supports internal audit to perform its duties and responsibilities by providing necessary facilities to the department/unit.	MS1	
2	Senior management involves in the internal audit plan	MS2	
3	The response to internal audit reports by the management is reasonable	MS3	
4	Internal audit staff strength is adequate and sufficient to successfully carry out its duties and responsibilities	MS4	Deleted
5	Internal audit budget is sufficient to successfully carry out its duties and responsibilities.	MS5	
6	My institution provides training programmes for internal auditors	MS6	Deleted
7	My institution encourages and supports continuing education for internal auditors	MS7	Deleted

5.10.1.3 Independence and Objectivity Construct

This variable originally had eight (8) items. These items were labelled as IND1 – IND8. After the running of the PLS-SEM algorithm, three items (IND3, IND5, and

IND8), as contained in Figure 5.4, were immediately deleted because they had loadings below the minimum threshold of 0.4. This deletion notwithstanding, the AVE was still below that minimum acceptable region of 0.5. Consequently, IND4, IND6, and IND7 were also deleted with a view to satisfying the requirement of AVE and CR. With this, the AVE rose to 0.614 while the CR stood at 0.757. Only two items (IND1, IND2), as depicted in Table 5.11 and Figure 5.5, met the required standard, hence, retained for further analysis. The outer loading for the retained IND1 (0.889) while that of IND2 (0.661).

Table 5.11
Independence and Objectivity Items and their Description

	Original Items	Label	Decision
1	Internal audit is sufficiently independent to perform its professional obligations and duties	IND1	
2	Internal audit reports its activities periodically to the committee of council	IND2	
3	Conflict of interest is rarely present in the work of internal auditors	IND3	Deleted
4	Internal auditors possess unrestricted access to all faculties, departments, units, offices, personnel, properties and records of the institution.	IND4	Deleted
5	Internal auditors face interference from the management during the normal conduct of work.	IND5	Deleted
6	The committee of Council approves the appointment, evaluation, promotion, and removal of the head of Internal Audit Department.	IND6	Deleted
7	The Council committee approves internal audit budget	IND7	Deleted
8	Internal Auditors do not perform non-audit functions.	IND8	Deleted

5.10.1.4 Internal and External Auditors' Relationship Construct

This construct initially originally had nine items. In this study, the items were labelled IEAR1 – IEAR9. The first loading of PLS-SEM, as shown in Figure 5.4, produced a result ranging from 0.534 – 0.759 which were all capable of being

retained. However, this result produced an AVE (0.456) and CR (0.882). In order to move AVE to the acceptable level without increasing the CR beyond the standard threshold, the loadings with lower values were deleted. For example, in the IEAR construct, the following IEAR6 (0.534), IEAR2 (0.616), IEAR3 (0.648), and IEAR1 (0.689) were deleted from further analysis. Consequently, the AVE rose to 0.590 while the CR stood at 0.878. Only five items (IEAR4, IEAR5, IEAR7, IEAR8, IEAR9) with outer loadings ranging from 0.720 – 0.808 were retained and thus preserved the meanings of the construct’s model. Table 5.12, and Figure 5.5 describe the items.

Table 5.12
Internal and External Auditors’ Relationship Items and their Description

	Original Items	Label	Decision
1	External auditors to my institution cooperate and give support to internal audit.	IEAR1	Deleted
2	External auditors have a good attitude towards internal auditors	IEAR2	Deleted
3	External auditors are willing to give internal auditors an opportunity to explain their concerns	IEAR3	Deleted
4	Internal and external auditors consult on the timing of work in which they have a mutual interest	IEAR4	
5	External auditors discuss their plans with internal audit	IEAR5	
6	External auditors rely on internal audit work and reports	IEAR6	Deleted
7	External and internal auditors meet on a regular basis	IEAR7	
8	External and internal auditors share their working papers	IEAR8	
9	Senior management helps to promote effective co-operation between internal and external audit.	IEAR9	

5.10.1.5 Communication Skills Construct

This construct originally had seven items of measurement. These items were labelled as CS1 – CS7. The result of the first loading of the PLS-SEM algorithm, as contained

in Figure 5.4, warranted immediate deletion of CS2 because it had a loading of 0.395 which is below the minimum threshold. Similarly, the AVE produced 0.347 while CR gave 0.784. Given the shortfall in the AVE; CS3, CS5, and CS7 were also deleted from further analysis. This increased the loading of the three retained items (CS1, CS4, CS6), and likewise, increased the AVE to 0.528. The CR stood at 0.770. Table 5.13, and Figure 5.5 describe the items.

Table 5.13
Communication Skills Items and their Description

	Original Statement	Label	Decision
1	Internal audit conveys effectively, in written communication, audit objectives and recommendations to the management	CS1	
2	Internal audit conveys effectively, in oral communication, audit objectives and recommendations to the management	CS2	Deleted
3	Internal audit maintains satisfactory report relationship with the Deans, Heads of Departments, Heads of Units, and all members of staff.	CS3	Deleted
4	Internal audit reports are issued in a clear, concise, and timely manner	CS4	
5	The Internal Audit representative attends top management meetings of the institution.	CS5	Deleted
6	The Head of Audit or his/her representative attends committee meetings relating to financial matters.	CS6	
7	Internal audit is normally represented in Investigation Panels relating to financial matters.	CS7	Deleted

5.10.2 Reliability and Validity of the Constructs

Having screened the indicators of each of the constructs in line with the standard threshold leading to some deleted while some retained, it became necessary to examine the reliability and validity of the constructs. Reliability is the extent to which a measure is consistent, precise, dependable or stable (Creswell, 2014; Picardi & Masick, 2014; Kumar, 2011). Validity, on the other hand, is the extent to which a test measures what it purports to measure (Hair *et al.*, 2010; Goddard & Melville,

2004; Kothari, 2004; Sekaran, 2003). Hair *et al.* (2017) and Vinzi *et al.* (2010) recommend three ways by which the reliability and validity of reflective constructs can be evaluated. Specifically, Hair *et al.* (2017) state Internal Consistency which consists of Composite Reliability (CR) and Cronbach's Alpha; Convergent Validity which comprises Indicator Reliability and Average Variance Extracted (AVE); and Discriminant Validity as the three ways of evaluating the validity and reliability of the constructs' indicators. Subsections 5.10.2.1 – 5.10.2.3 deal with internal consistency reliability, convergent validity and discriminant validity of the constructs.

5.10.2.1 Internal Consistency Reliability

Literature has suggested two parameters for evaluating internal consistency reliability, and this comprises Cronbach's Alpha and Composite Reliability (CR). However, the Cronbach's Alpha (α) is considered to be traditional and conservative (Hair *et al.*, 2017; 2014) because it assumes all outer loadings of the indicators to be equally reliable. Thus, CR recognises the fact that the outer loadings are not equal, hence, prioritises indicators according to their individual reliability. Based on the limitation of the Cronbach's Alpha and the superiority of the CR, this study employed CR in evaluating the reliability of the indicators.

As a rule of thumb, the CR is expected to be higher than 0.708 for a construct, however, in exploratory research, a range of 0.60 – 0.70 is still considered as satisfactory (Hair *et al.*, 2014; Hair, Ringle & Sarstedt, 2011). In this study, the requirement for the composite reliability was met because the result of composite reliability ranged from 0.770 - 0.878. As indicated in Table 5.16, the composite

reliability for each of the constructs comprised CS (0.770), IND (0.757), MS (0.811), IEAR (0.878), and TP (0.850).

5.10.2.2 Convergent Validity

Convergent validity is the extent to which blocks of items strongly agree (i.e., converge) in their representation of the underlying construct they intend to measure (Vinzi *et al.*, 2010). In other words, it is the extent to which a measure correlates positively with alternative measures of the same construct (Hair *et al.*, 2014; Privitera, 2014). Scholars suggest the use of indicator reliability and AVE as the common measures to evaluate the convergent validity.

Indicator reliability deals with how much of the variation in an item is explained by the construct and represents the square of a standardised indicator's outer loading (Hair *et al.*, 2014). Ordinarily, the outer loading is recommended to be higher than 0.708. However, loadings between 0.40 – 0.70 are also acceptable if they will not affect the CR and AVE beyond the acceptable standard highlighted earlier. As indicated in Table 5.16, the outer loadings of all the indicators ranged from 0.661-0.889, while its squares (indicator reliability) ranged from 0.437 – 0.790.

AVE, on the other hand, measured the extent to which a construct explains the variance of its indicators (Hair *et al.*, 2017). A standard threshold of at least 0.5 for AVE is recommended (Hair *et al.*, 2014; Hair, Ringle & Sarstedt, 2011; Vinzi *et al.*, 2010). This study also made use of AVE in examining the convergent validity. The standard criterion of the minimum of 0.5 was satisfied for all the constructs. As indicated in Table 5.16, the AVEs were CS (0.528), IND (0.614), MS (0.518), IEAR

(0.590), and TP (0.588). This, therefore, implies that these constructs have a reasonable level of convergent validity.

5.10.2.3 Discriminant Validity

Discriminant validity deals with differences in the constructs. Vinzi *et al.* (2010) describe discriminant validity as the dissimilarity in a measurement tool's measurement of different constructs (p. 696). In other words, discriminant validity is the extent to which one measure or latent variable is distinct and can be discriminated from another variable(s) regarding how much the variable correlates with other variables, as well as how much indicators represent only a single construct. (Hair *et al.*, 2014; Priviteria, 2014).

Literature recognises cross-loading and Fornell-Larcker criterion as the two ways of assessing discriminant validity. As regard cross-loading, the necessary condition for discriminant validity is that the outer loading of an indicator on its associated construct should be greater than all its loadings on other constructs. On the other hand, for Fornell-Larcker criterion, discriminant validity is established when the square root of the AVE of a construct is greater than its highest correlation with any other constructs. Alternatively, the criterion still holds when the AVE is higher than the squared correlation with any other construct (Hair *et al.*, 2014; Vinzi *et al.*, 2010).

This study used of cross-loading and Fornell-Larcker criteria to assess discriminant validity. As depicted in Table 5.14, the loadings for each of the construct on its associated construct were greater than that of the other constructs. Similarly, the square root of the AVE for each of the constructs in Table 5.14, was greater than its

correlation. Specifically, the square root of the AVE for CS (0.727) which was greater than all its vertical correlation values, while that of IEAR, IND, MS, and TP were all greater than their vertical and horizontal correlation values.

Table 5.14
Correlations and Discriminant Validity (Fornell-Larcker Analysis)

Latent Constructs	Indicators	CS	IEAR	IND	MS	TP
Communication Skills	CS	0.727				
Internal and External Auditors' Relationship	IEAR	0.204	0.768			
Independence and Objectivity	IND	0.316	0.335	0.783		
Management Support	MS	0.215	0.390	0.557	0.720	
Task Performance	TP	0.379	-0.006	0.290	0.258	0.767

Note: Square root of AVE in bold and diagonally arranged

Also, the loadings of the indicators were greater for their construct in their domain than any other construct in the cross-loading. Table 5.15 presents the result of the cross-loadings.

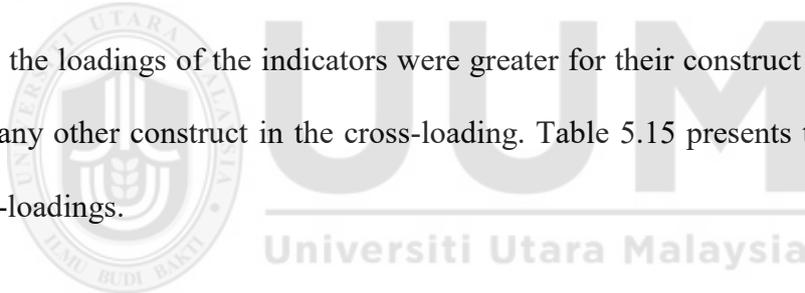


Table 5.15
Cross Loading Analysis

Latent Construct	Indicators	CS	IEAR	IND	MS	TP
Communication Skills	CS1	0.704	0.084	0.131	0.057	0.316
	CS4	0.795	0.110	0.236	0.147	0.299
	CS6	0.676	0.251	0.319	0.263	0.212
Internal and External Auditors' Relationship	IEAR4	0.154	0.720	0.302	0.279	0.060
	IEAR5	0.130	0.745	0.256	0.258	-0.029
	IEAR7	0.155	0.780	0.278	0.323	0.019
	IEAR8	0.137	0.784	0.196	0.266	-0.079
Independence and Objectivity	IEAR9	0.197	0.808	0.253	0.355	-0.004
	IND1	0.248	0.219	0.889	0.529	0.265
	IND2	0.263	0.350	0.661	0.314	0.180
Management Support	MS1	0.222	0.199	0.374	0.770	0.304
	MS2	0.153	0.384	0.367	0.675	0.132
	MS3	0.155	0.235	0.457	0.749	0.200
	MS5	0.085	0.312	0.402	0.679	0.101
Task Performance	TP3	0.311	0.040	0.232	0.211	0.815
	TP5	0.315	-0.030	0.225	0.223	0.849
	TP6	0.288	-0.034	0.211	0.185	0.709
	TP7	0.242	0.008	0.225	0.169	0.681

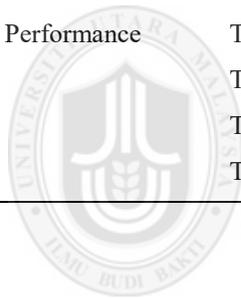


Table 5.16

Result Summary for Reflective Measurement of the Study

Latent Variable	Indicators	Convergent Validity			Internal Consistency Reliability	Discriminant Validity
		Loadings	Indicator Reliability	AVE	Composite Reliability (CR)	Fornell-Larcker Analysis and Cross Loadings
		> 0.70	>0.50	>0.50	0.60 – 0.90	
CS	CS1	0.704	0.496	0.528	0.770	Yes
	CS4	0.795	0.632			
	CS6	0.676	0.457			
IND	IND1	0.889	0.790	0.614	0.757	Yes
	IND2	0.661	0.437			
MS	MS1	0.770	0.593	0.518	0.811	Yes
	MS2	0.675	0.456			
	MS3	0.749	0.561			
	MS5	0.679	0.461			
IEAR	IEAR4	0.720	0.518	0.590	0.878	Yes
	IEAR5	0.745	0.555			
	IEAR7	0.780	0.608			
	IEAR8	0.784	0.615			
	IEAR9	0.808	0.653			
TP	TP3	0.815	0.664	0.588	0.850	Yes
	TP5	0.849	0.692			
	TP6	0.709	0.721			
	TP7	0.681	0.464			

5.11 PLS-SEM Structural Model

Having satisfied the requirements of the measurement model that dealt with the outer part of the revised model, this section discussed the structural model. The structural model examined the inner model which shows the relationship between the exogenous variables and the endogenous variable. In other words, the structural model of this study empirically tested the relationship between the four exogenous variables (independence and objectivity, communication skills, internal and external auditors' relationship, management support) and the endogenous variable (task performance).

The evaluation of the structural model began with bootstrapping, and it was through this process that the t-values, p-values, and confidence intervals were computed to determine the significance of the structural model. In running bootstrapping, PLS drew subsamples from the original set of data in a random manner and used them in estimating the path model. In this study, bootstrapping of the revised model was done with a subsample of 5000. Consequent upon this, the structural model of this study is as presented in Figure 5.6.

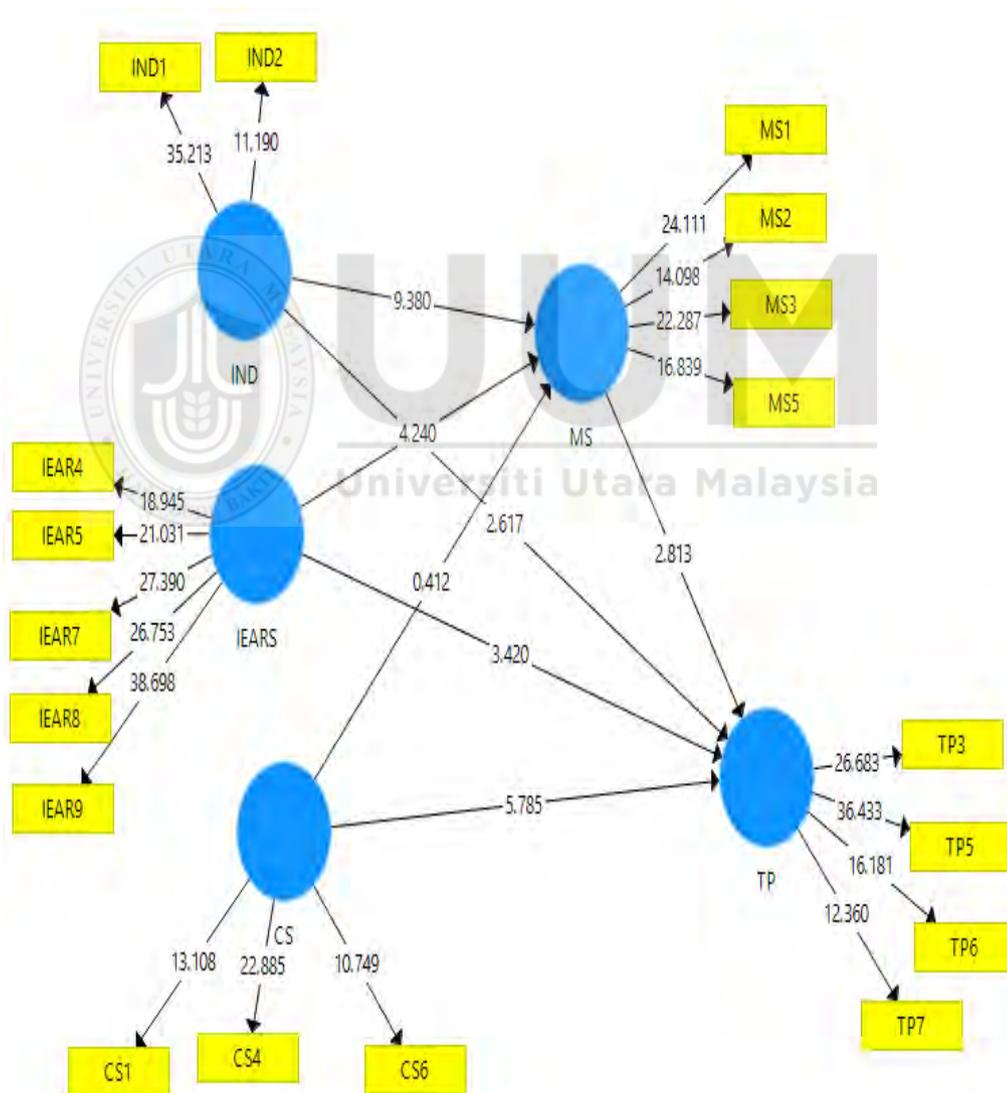


Figure 5.6
Bootstrapping Result of the Structural Model

Hair *et al.* (2017) prescribed six processes for the evaluation of a structural model. This includes collinearity assessment, the size and significance of path coefficients, coefficients of determination (R^2), predictive relevance (Q^2), f^2 effects size, and q^2 effect sizes. Figure 5.7, presents the step-by-step procedure for the assessment of structural model results.

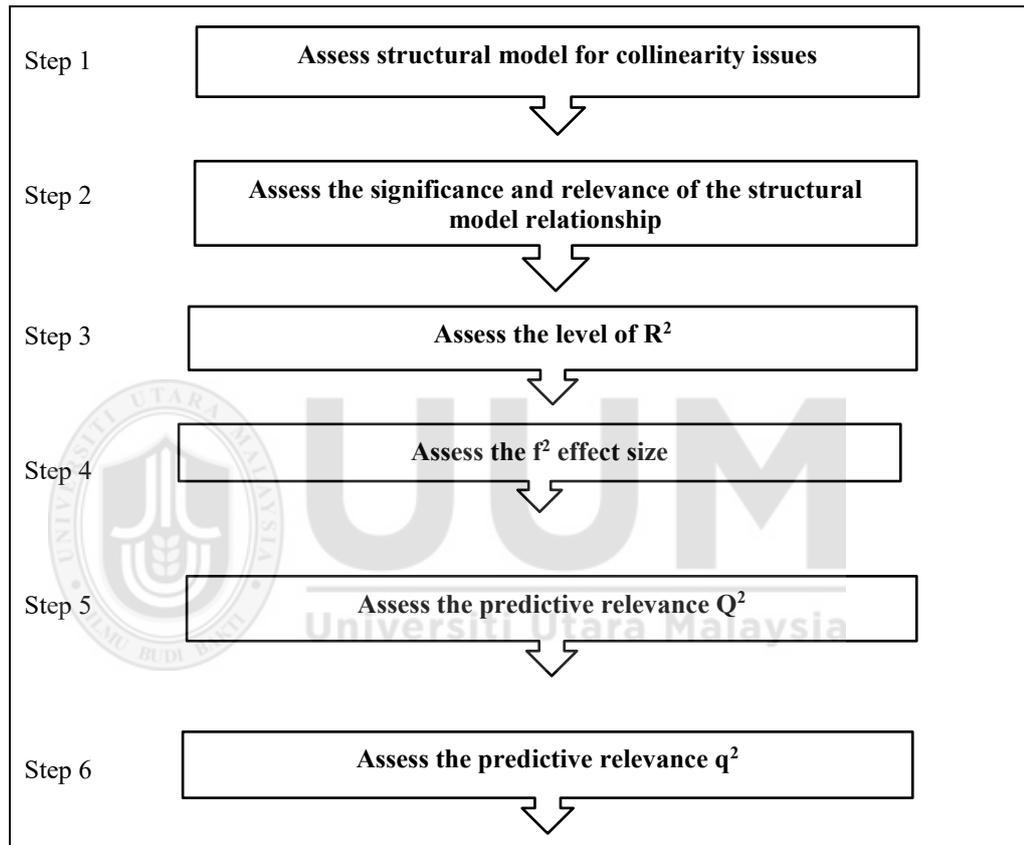


Figure 5.7
Procedures for the Assessment of Structural Model
 Source: Hair et al. (2017, p. 191)

5.11.1 Collinearity Assessment of Constructs

Collinearity occurred when two exogenous variables strongly correlate, while multicollinearity arose when at least three exogenous variables strongly correlate (Meyers, Gamst & Guarino 2013; Zikmund, Babin, Carr, & Griffin, 2013; Sekaran & Bougie, 2010). The major problem of collinearity is the distortion of the

interpretation of regression result (Meyers, Gamst & Guarino 2013; Moore *et al.*, 2011).

Literature recommends two ways of measuring the level of collinearity. This comprises Tolerance (TOL) value and Variance Inflation Factor (VIF) (Hair *et al.*, 2017; Bowerman, O'Connell, & Murphree, 2014; Moore *et al.*, 2011). Tolerance (TOL) refers to the amount of variance of an indicator not explained by other indicators in the same block while VIF is the reciprocal of the tolerance (Hair *et al.*, 2017). In other words, VIF is computed through a division of 1 by tolerance (1/TOL).

In this study, collinearity assessment was done with the use of VIF. This measure was employed because it is mostly and easily reported by PLS 3.0 used in this study. As a standard threshold in PLS-SEM, a VIF value of 5 and above constitutes a collinearity problem (Hair *et al.*, 2017). Table 5.17 presents the result of the inner VIF collinearity statistics of the constructs.

Table 5.17
Construct Collinearity Statistics using Inner VIF Values

Latent Constructs	Indicators	CS	IEAR	IND	MS	TP
Communication Skill	CS				1.125	1.125
Internal and External Auditors' Relationship	IEAR				1.140	1.221
Independence and Objectivity	IND				1.214	1.566
Management Support	MS					1.557
Task Performance	TP					

Based on the result in Table 5., the inner values of VIF in respect of the three constructs (CS, IEAR, IND) ranged from 1.125 – 1.214 for the endogenous variable of Management Support (MS). Similarly, the value of the four constructs (CS, IEAR, IND, MS) in relation the endogenous variable of Task Performance (TP) ranged from 1.125 – 1.566. Since none of the results in Table 5.17, is up to the standard threshold

of 5, the issue of collinearity among the endogenous variables in the model is not critical. Hence, further analysis of the structural model could be continued.

5.11.2 Coefficients of Determination (R^2)

Coefficients of determination (R^2) measured the predictive power and accuracy of a model (Hair *et al.*, 2014), and it is the third criterion for the assessment of PLS structural model (Urbach & Ahlemann, 2010). It measured the proportion of the variance of the endogenous variable (dependent variable) that is explained by the exogenous variables (independent variables) (Hair *et al.*, 2014; Hair *et al.*, 2010; Saunders, Lewis & Thornhill, 2009; Tarling, 2009). In other words, it is the extent to which the dependent variable is explained by the combined effects of the independent variables.

In the context of this study, therefore, R^2 is the proportion of the variance of the Management support (mediator) and the Task performance (dependent variable) that is explained by the independence and objectivity, internal and external auditors' relationship, and the communication skills. The value of R^2 ranges from 0 to 1, and the higher the r^2 the higher the level of prediction accuracy (Hair *et al.*, 2014).

Urbach and Ahlemann (2010) posited that the value of R^2 should be high enough for the actualisation of a minimum level of explanatory power for a model. Scholars have, therefore, suggested different R^2 values as thresholds for the assessment of the endogenous variables. Falk and Miller (1992, p. 80) suggested that for the variance explained to be adequate, R^2 should have a minimum of 0.1. Furthermore, Chin (1998) recommended R^2 values of 0.67, 0.33, and 0.19 as substantial, moderate and

weak respectively. Similarly, Hair *et al.* (2014) suggested that R² values of 0.75, 0.50, and 0.25 can be regarded as substantial, moderate and weak respectively for studies that deal with marketing issue.

In this study, an R² (0.358) was recorded for the management support which served as a mediating variable. The Task Performance, which is the dependent variable, on the other hand, recorded an R² value (0.217). Since this study is not in the marketing field, the values of the achieved R² fully satisfied the thresholds of Falk and Miller (1992), and partly satisfied the threshold of Hair *et al.* (2014) and Chin (1998).

5.11.3 Effect Size (f²) Evaluation

Apart from R² which examined the joint contribution of the exogenous variables on the endogenous variable in the model, literature recommended the evaluation of the effect size (f²) with a view to determining the strength of contribution of each exogenous variable to the endogenous variable in the structural model. In PLS-SEM, f² is calculated by omitting one of the exogenous variables from the model and assess the effect of the omission of the R² of the endogenous variable (Hair *et al.*, 2017). This is repeated for all the independent variables in the model. In other words, effect size accounts for a change in R² as a result of the omission of an exogenous construct. Hair *et al.* (2017) recommended the following formula for the determination of f²:

$$f^2 = \frac{R^2 \text{ included} - R^2 \text{ excluded}}{1 - R^2 \text{ included}}$$

The criteria for the assessment of f² values comprised 0.02, 0.15, and 0.35 representing small, medium, and large effects respectively (Cohen, 1988).

Based on the above formula, this study applied the process in the PLS-SEM by eliminating Independence and Objectivity (IND), Internal and External Auditors' Relationship (IEAR), and Communication Skills (CS) individually in each process, and assessed the effect of the omission on the value of the R^2 of Task Performance (TP), and the Management support (MS). Tables 5.18 and 5.19 present the effect size of the exogenous variables in the model.

Table 5.18
Effect Size (f^2) of Exogenous Constructs on Task Performance

Exogenous Construct	R^2 -incl	R^2 -excl	R^2 incl- R^2 excl (a)	$1-R^2$ incl (b)	Effect Size (a/b)
Independence and Objectivity (IND)	0.217	0.204	0.013	0.783	0.017
Internal and External Auditors' Relationship (IEAR)	0.217	0.187	0.030	0.783	0.038
Communication Skills (CS)	0.217	0.119	0.098	0.783	0.125

Table 5.19
Effect Size (f^2) of Exogenous Constructs on Management Support

Exogenous Construct	R^2 -incl	R^2 -excl	R^2 incl- R^2 excl (a)	$1-R^2$ incl (b)	Effect Size (a ÷ b)
Independence and Objectivity (IND)	0.358	0.176	0.182	0.642	0.283
Internal and External Auditors' Relationship (IEAR)	0.358	0.312	0.046	0.642	0.072
Communication Skills (CS)	0.358	0.261	0.097	0.642	0.151

From Table 5.18, the f^2 values for IND, IEAR, and CS stood at 0.017, 0.038, and 0.125 respectively. This implies that the contribution of the three exogenous constructs to the Task Performance and the model fell into the category of and satisfied the requirement of small effect size in line with the recommendation of

Cohen (1988) which specifies 0.02, 0.15, and 0.35 respectively for small, medium, and large effects respectively.

In Table 5.19, the f^2 value of IND was 0.283. This indicated medium size effect. Hence, IND contributed to Management Support and the model in a medium effect way in line with the criteria of Cohen (1988) which considers a minimum value of 0.15 as having medium size effects. Also, IEAR had an f^2 value of 0.072. This also falls into the category of small effect size based on the recommendation of Cohen (1988) that a minimum value of 0.02 constitutes a small effect size. Furthermore, CS recorded 0.151 which implies medium size effect based on the suggestion of Cohen (1988) that a minimum value of 0.15 has a medium size effect. The overall results in Table 5.18 and 5.19 satisfied the requirement of small and medium effect size based on the requirement of Cohen (1988).

5.11.4 Evaluation of Predictive Relevance (Q^2) of the Model

Literature recommended the evaluation of the Predictive Relevance (Q^2) of the model in addition to the R^2 . Specifically, the determination of Stone-Geiser's Q^2 value is suggested for the predictive relevance evaluation (Geisser, 1974; Stone, 1974). Q^2 deals with the endogenous variables, and it indicates the predictive importance of the model (Popoola, 2014). As a standard criterion in PLS-SEM structural model, the value of Q^2 greater than zero for any endogenous construct indicates a predictive relevance. Q^2 is ascertained in PLS-SEM with the aid of blindfolding technique for a specified Omission Distance D.

In order to determine the Q^2 for the Management Support and the Task performance which are the endogenous variables of this study, blindfolding procedure with a distance D of 7 was followed, and the cross-validated redundancy approach (CV Red) was used in calculating the Q^2 in line with the recommendation of Hair *et al.* (2017). The result of the blindfolding, as presented in Table 5.20, shows the Sum of Squared Observations (SSO) for the management support and the task performance, and likewise the Sum of the Squared Prediction Errors (SSE) for both endogenous variables to arrive at Q^2 .

Table 5.20
Result of Blindfolding and Predictive Relevance (Q^2)

Endogenous variable	SSO	SSE	$Q^2 (=1-SSE/SSO)$
MS	1,440	1,197.763	0.168
TP	1,440	1,275.83	0.114

As shown in Table 5.20, the Q^2 of MS (0.168), while that of TP (0.114) which were both above the minimum threshold of zero. Since the Q^2 values were greater than zero, the result provided support for the predictive relevance of the model.

5.12 Direct Effect Hypotheses

In order to answer the research questions posed in this study, seven direct relationship hypotheses were formulated between the exogenous variables which comprised Independence and Objectivity, Internal and External Auditors' relationship, and Communication skills, and the endogenous variable (Task Performance). The direct relationship was also hypothesised between the exogenous variables and the mediating variable (Management Support). The hypotheses are:

Hypothesis 1: There is a positive significant relationship between independence

and objectivity, and the task performance.

Hypothesis 2: There is a positive significant relationship between internal and external auditors' mutual interaction and task performance.

Hypothesis 3: There is a positive significant relationship between communication skills and task performance.

Hypothesis 4: There is a positive significant relationship between independence and objectivity and management support.

Hypothesis 5: There is a positive significant association between internal and external auditors' relationship and management support.

Hypothesis 6: There is a positive significant relationship between communication skills and management support.

Hypothesis 7: There is a positive significant relationship between management support and task Performance

In analysing the direct effect hypotheses, literature recommended the evaluation of the direct relationship between the independent and dependent variables with the assistance of the standardised path coefficient (β), standard error, t-value, and p-value (Hair *et al.*, 2017). In this section, therefore, these evaluation criteria were used in examining the direct relationship between variables.

Three levels of the direct relationship were established. The first one was the direct relationship between the independent variables (Independence and objectivity, internal and external auditors' relationship, communication skills) and the dependent variable (Task performance). The second one was the direct relationship between the independent variables and the mediating variable (Management support), and the third one is the relationship between the mediating variable and the dependent

variable. The level of significance of $p < .01$ was employed in this study in testing the structural model direct relationship (Hair *et al.*, 2014).

5.12.1 Independence and Objectivity, Internal and External Auditors Relationship, and Communication Skills and the Task Performance

In this aspect, the result of the direct relationship between independent and dependent variables as earlier hypothesised in Chapter Three of this study is presented. The independent variables comprised Independence and Objectivity (IND), Internal and External Auditors' Relationship (IEAR), and Communication Skills (CS), while the dependent variable is the Task Performance (TP). As indicated in Table 5.21, the path coefficient (Standardize Beta), the standard error, the t-value, the p-value, and the decision for each of the hypotheses are presented. The path coefficient, otherwise known as the standardised beta, is the estimated path relationship between the variables in the structural model (Hair *et al.*, 2017). The t-value is the standard criterion or threshold on which the determination of the significance of a path coefficient is based, while p-value is the probability of error (Hair *et al.*, 2017).

Table 5.21
Direct Relationship Effect of Independence and Objectivity, Internal and External Auditors Relationship, and Communication Skills on Task Performance

Hypothesis	Relationship	Path Coefficient (b)	Standard Error	t-value	p-value	Decision
H1	IND -> TP	0.150	0.058	2.617	0.009***	Supported
H2	IEAR -> TP	-0.195	0.057	3.420	0.001***	Supported
H3	CS -> TP	0.333	0.058	5.785	0.000***	Supported

Note. *** Indicates that the item is significant at the $p < 0.01$ level (1%).

As shown in Table 5.21, the path coefficient of the direct relationship between Independence and Objectivity (IND) and the Task Performance (TP) is 0.150 while the t-value is 2.617. This t-value is higher than the standard threshold of 1.96 (Hair

et al., 2014) which led to the p-value standing at 0.009, implying that the relationship is significant at $p < 0.01$. The overall implication of this result is that there is a positive significant relationship between IND and TP and that the Hypothesis H1 of this study is supported. Invariably, therefore, Internal Auditors in the Nigerian tertiary institutions require a reasonable level of independence to achieve their task performance. The result of this study is, therefore, consistent with the previous findings of Alzeban and Gwilliam (2014), Soh and Martinov-Bennie (2011), and Cohen and Sayag (2010).

Similarly, the result of the relationship between internal and external auditors' relationship and the task performance is empirically found to be significant but in a negative manner. As contained in Table 5.21, the path coefficient of IEAR with the TP (-0.195) while the t-value (3.420). Arising from the t-value, the p-value stands at 0.001. Since the t-value is high and far above the standard threshold of 1.96, the p-value is likewise significant at $p < 0.01$. Thus, Hypothesis H2 of this study is supported. The implication of this, therefore, is that the interaction between the internal auditors in the Nigerian tertiary institutions and the external auditors of the institutions has an inverse influence on the task performance of internal auditors. This implies that the cordiality between the two categories of the auditor may not enhance the TP of internal auditors. This finding is not consistent with the previous finding of Alzeban and Gwilliam (2014).

Furthermore, as indicated in Table 5.21, the direct relationship between Communication Skills (CS) and Task Performance (TP) is the strongest among the three variables, path coefficient (b) = 0.333, $t(359) = 5.785$, $p = 0.000$. With this

result, CS has a positive significant relationship with the TP. Hence, the Hypothesis H3 is supported. This, therefore, implies that the internal auditors in Nigerian tertiary institutions need more than just the knowledge of debit and credit, rather the communication skills in writing, reading, listening, and speaking are essential in discharging their task effectively and efficiently. This result is consistent with the findings of Siriwardane and Durden (2014) and Algeru (2011).

Therefore, the results of this study in respect of the direct relationship of IND, IEAR, CS with TP indicated that CS rank most of the three variables as contributing to the task performance of the internal auditors in the Nigerian tertiary institutions. This is evidenced by its highest path coefficient = (0.333); $t(359) = (5.785)$; and $p = 0.000$. This is consistent with the result of Harrington and Piper (2015) who found communication skills as being ranked as the most important skill required by auditors. As also indicated in Table 5.21, CS ranks second by having the path coefficient = (0.150); $t(359) = (2.617)$; and $p = 0.009$.

5.12.2 Independence and Objectivity, Internal and External Auditors' Relationship, and Communication Skills and the Management Support

This subsection presents the results of the direct relationship between the independent variables (IND, IEAR, CS) and the mediating variable (MS). The results of the path coefficient, t-value, and the p-value are as depicted in Table 5.22.

Table 5.22

Direct relationship effect of Independence and Objectivity, Internal and External Auditors Relationship, and Communication Skills on Management Support

Hypothesis	Relationship	Path coefficient (b)	Standard Error	t-value	p-values	Decision
H4	IND -> MS	0.475	0.051	9.380	0.000***	Supported
H5	IEAR -> MS	0.227	0.054	4.240	0.000***	Supported
H6	CS -> MS	0.018	0.045	0.412	0.681	Not Supported

Note. *** Indicates that the item is significant at the $p < 0.01$ level (1%).

As indicated in Table 5.22, the result of the direct relationship between independence and objectivity (IND) and Management Support (MS) showed a path coefficient = 0.475; $t(359) = 9.380$; $p = 0.000$. This implies that there is a positive significant relationship between IND and MS. Hence, the Hypothesis H4 of this study is supported. In essence, internal auditors in the Nigerian tertiary institutions need the support management for the attainment of a reasonable level of independence required for the effective and efficient performance of their tasks. This result is consistent with the findings of Alzeban and Gwilliam (2014), Baharud-din *et al.* (2014), and Cohen and Sayag (2010).

The second aspect of the result in Table 5.22, is in respect of the Internal and External Auditors' Relationship (IEAR) and the Management Support (MS). Based on the standard parameter, the path coefficient = 0.227, $t(359) = 4.240$, $p = 0.000$ were recorded. With this result, there is a positive significant relationship between IEAR and MS. Hence, Hypothesis H5 of this study is supported. The implication of this, therefore, is that the level of interaction or relationship between the internal auditors in the Nigerian tertiary institutions and the statutory auditors of the institutions is greatly determined and influenced by the management. The cordiality between the two categories of the auditor, if promoted by the management, can reduce or remove

duplication of efforts where external auditors will do a less substantive test of what has already been reviewed and examined by the internal auditor. The encouragement of the existence of a relationship between the two auditors can lead to a regular meeting, sharing ideas, and exchange of working papers. All these tend to improve the task performance of the internal auditors. The result of this study is consistent with the finding of Abu-Azza (2012).

Furthermore, the third result, as contained in Table 5.22, shows the relationship between Communication Skills (CS) and the Management Support (MS) (path coefficient = 0.018, $t = 0.412$). Consequent upon the result of t -value being less than the standard threshold of 1.96, the p -value produced 0.681, which indicates that the relationship between CS and MS is not significant. Hence, the Hypothesis H6 of this study which specifies that there is a positive significant relationship between CS and MS is not supported. This result is inconsistent with the result of Siriwardane and Durden (2014), and Algeru (2011). The non-significance of the relationship between CS and MS might perhaps be as a result of management view of auditors as only understanding accounting-related matters. Hence little emphasis is placed on communication skills.

In overall, out the three variables, IND contributed most to management support by having the highest path coefficient of 0.475. This is followed by the IEAR which has a path coefficient of 0.227, while CS contributes least path coefficient of 0.018.

5.12.3 Management Support and Task Performance

This subsection deals with the result of the direct relationship between management Support and the Task Performance. Emanating from Figures 5.5 and 5.6, Table 5.23 shows the statistical result of the path coefficient, the t-value, and the p-value of the relationship.

Table 5.23

Direct Relationship Effect of Management support on the Task Performance

Hypothesis	Relationship	Path coefficient	Standard Error	t-value	p-value	Decision
H7	MS -> TP	0.179	0.064	2.813	0.005***	Supported

Note. *** Indicates that the item is significant at the $p < 0.01$ level (1%).

As indicated in Table 5.23, the relationship has a path coefficient = 0.179; $t(359) = (2.813)$. The p-value stands at 0.005 which implies that the relationship between the two variables is significant. Therefore, the Hypothesis H7 of this study which states that there is a positive significant relationship between Management Support and Task Performance is supported. This indicates that the internal auditors in the Nigerian Tertiary Institutions will have an improved task performance if they and their activities are supported by the management of the institutions. This result is consistent with the findings of Alzeban and Gwilliam (2014), and Cohen and Sayag (2010).

5.13 Mediation Effects

This section presents the mediating effect of the intervening variable on the relationship between independent and dependent variables. In the context of this study, it examined the relationship between independence and objectivity (IND), internal and external auditors' relationship (IEAR) and communication skills (CS), and the task performance (TP) through management support (MS). The major

function of a mediator is to explain or clarify the relationship between independent and dependent variables and give the reason for the existence of their relationship (Hair *et al.*, 2014).

As hypothesised in this study, Management Support mediates the relationship between Independence and objectivity, internal and external auditors' relationship, and communication skills, and the task performance. Specifically, mediation hypotheses include:

Hypothesis 8: Management support positively mediates the relationship between Independence and objectivity and task performance.

Hypothesis 9: Management support positively mediates the relationship between internal and external auditors' relationship and task performance.

Hypothesis 10: Management support positively mediates the relationship between communication skills and task performance.

The rationale behind the examination of the mediating variable is to allow the researcher to have a better understanding of the of the relationship between the predictor variables and the dependent variable (Hair *et al.*, 2014). Therefore, mediation arises when the effect of the variable (X) called independent variable on the variable (Y) known as the dependent variable is intervened by a third variable, (M) called the mediator (Nitzl, Roldan & Cepeda, 2016; Popoola, 2014). As indicated in Figure 5.8, the distinguishing feature of mediation is the involvement the third variable which performs an intermediate function in the relationship between the independent and dependent constructs (Nitzl, Roldan & Cepeda, 2016). Mediation assumed a series of relationship such that the independent variable affects

the mediator, which then influenced the dependent variable (Nitzl, Roldan & Cepeda, 2016).

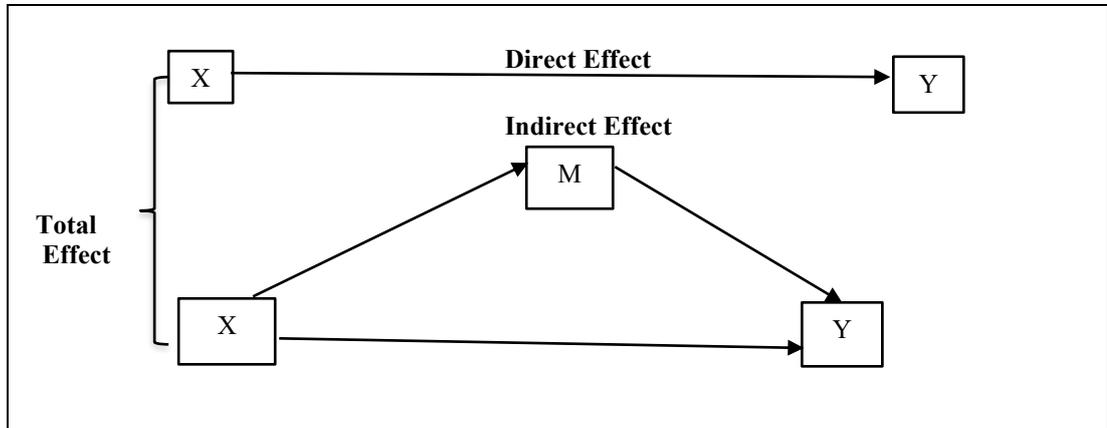


Figure 5.8

Direct and Indirect Relationship

Source: Adopted from Preacher & Hayes (2008, p.880); MacKinnon, Fairchild & Fritz (2007); Baron & Kenny (1986)

In order to determine whether mediation exists, different conditions have been given by the scholars. Baron and Kenny (1986) prescribed four conditions that must exist before mediation will occur. Firstly, the authors stated that there must be a significant direct relationship between the independent variable (X) and the dependent variable (Y). Secondly, there must be a significant direct relationship between the independent variable (X) and the mediating variable (M). Thirdly, the direct relationship between the mediating variable (M) and the dependent variable (Y) must likewise be significant. Lastly, the mediating/indirect effects of (M) on the relationship between the independent variable (X) and the dependent variable (Y) must be insignificant. However, in recent literature (Zhao, Lynch, & Chen, 2010; Preacher & Hayes, 2008, 2004; Shrout & Bolger, 2002), these conditions have been criticised by the scholars (Hair *et al.*, 2017; Nitzl, Roldan, & Cepeda, 2016; Popoola, 2014). The scholars argued that it is not compulsory for the conditions, especially the first one, to hold before mediation will occur.

In calculating and analysing the mediating effects, different methods are recommended by the scholars. This consists of the Baron and Kenny's (1986) casual step technique, and the bootstrapping technique (Meyers, Gamst, & Guarino 2013; Hair *et al.*, 2017; Nitzl, Roldan, & Cepeda, 2016). Many scholars (Hair *et al.*, 2017; Nitzl, Roldan, & Cepeda, 2016; Preacher & Hayes, 2008, 2004; Shrout & Bolger, 2002) have recommended the use of bootstrapping as a “sophisticated and statistically powerful procedures” (Meyers, Gamst & Guarino 2013, p.405) in analysing the mediating effect. According to Hair *et al.* (2014), bootstrapping does not make assumptions about the sampling distribution of the statistics and the shape of the variable distribution. One of the unique characteristics of bootstrapping technique is the possession of higher statistical power, hence, it is appropriate for PLS-SEM (Hair *et al.*, 2014).

Arising from the advantages accruable from bootstrapping technique and the recommendation of the scholars, this study used the approach in determining the mediating effects of management support on the relationship between independence and objectivity, internal and external auditors' relationship, and communication skills, and the task performance of internal auditors in the Nigerian tertiary institutions. Three hypotheses (H8, H9, H10) were formulated in respect of indirect relationships.

In this study, two steps were taken in testing mediation effect. In the first instance, the study ran the algorithm for all the predictors, mediator and the outcome with the assistance of PLS-SEM 3.0. The rationale behind this is to ensure that all the requirements of the measurement model were satisfied. The second reason was to

determine the path coefficient (standardised beta) for the direct and indirect relationship between the variables. As depicted in Figure 5.9, the result of the algorithm test produced four direct path coefficients for the variables under examination.

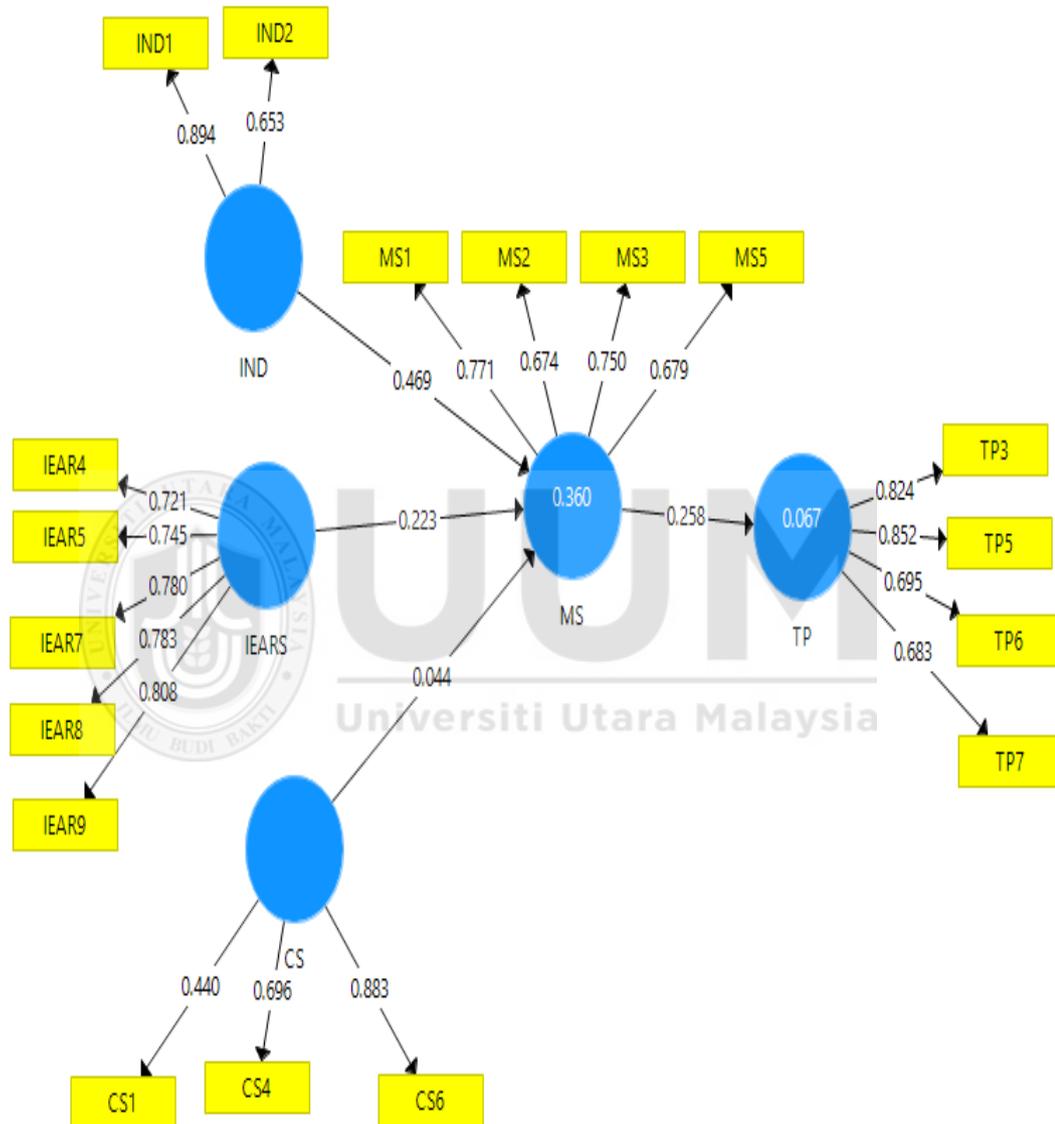


Figure 5.9
Mediation Model Algorithm of the Study

As contained in Figure 5.9 and summarised Figure 5.10, independence and objectivity (IND) as a variable had the highest direct path coefficient (0.469), while the communication skill had the least. The path coefficient of management support

to task performance (0.258). The indirect path coefficient can be arrived at by multiplying the path coefficient of the direct route between (X) - the independent variable - and (M) - the mediator- with the path coefficient of the route of (M) to route (Y) - the dependent variable. Applying this, therefore, the indirect path coefficient of IND to TP, IEAR to TP, and CS to TP amount to 0.121, 0.058, and 0.011 respectively. Determining indirect path coefficient was a necessity because it formed the basis of knowing the t-value and the p-value of the relationship between the variables.

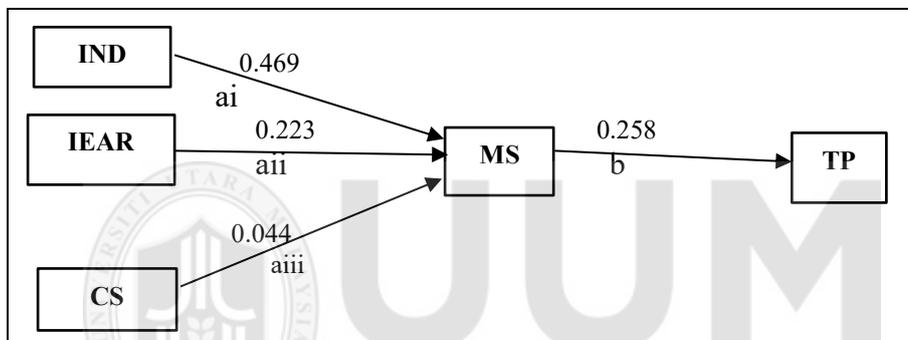


Figure 5.10
Indirect Path Coefficient Model of the Study

Having run the algorithm, the next step was to run the bootstrapping. The essence of this was to determine the t-value and the p-value which will indicate whether the indirect effect is significant or not. The procedure for bootstrapping is non-parametric, and it requires drawing subsample of 500 or 5000 randomly from the original data set with replacement (Nitzl, Roldan, & Cepeda, 2016; Hair, Ringle, & Sarstedt, 2011). Based on the recommendation of Hair *et al.* (2017) on the appropriateness of 5000 subsamples, this study bootstrapped with 5000 subsamples. Figure 5.11, presents the result of the bootstrapping. The Figure shows the t-value for the four variables.

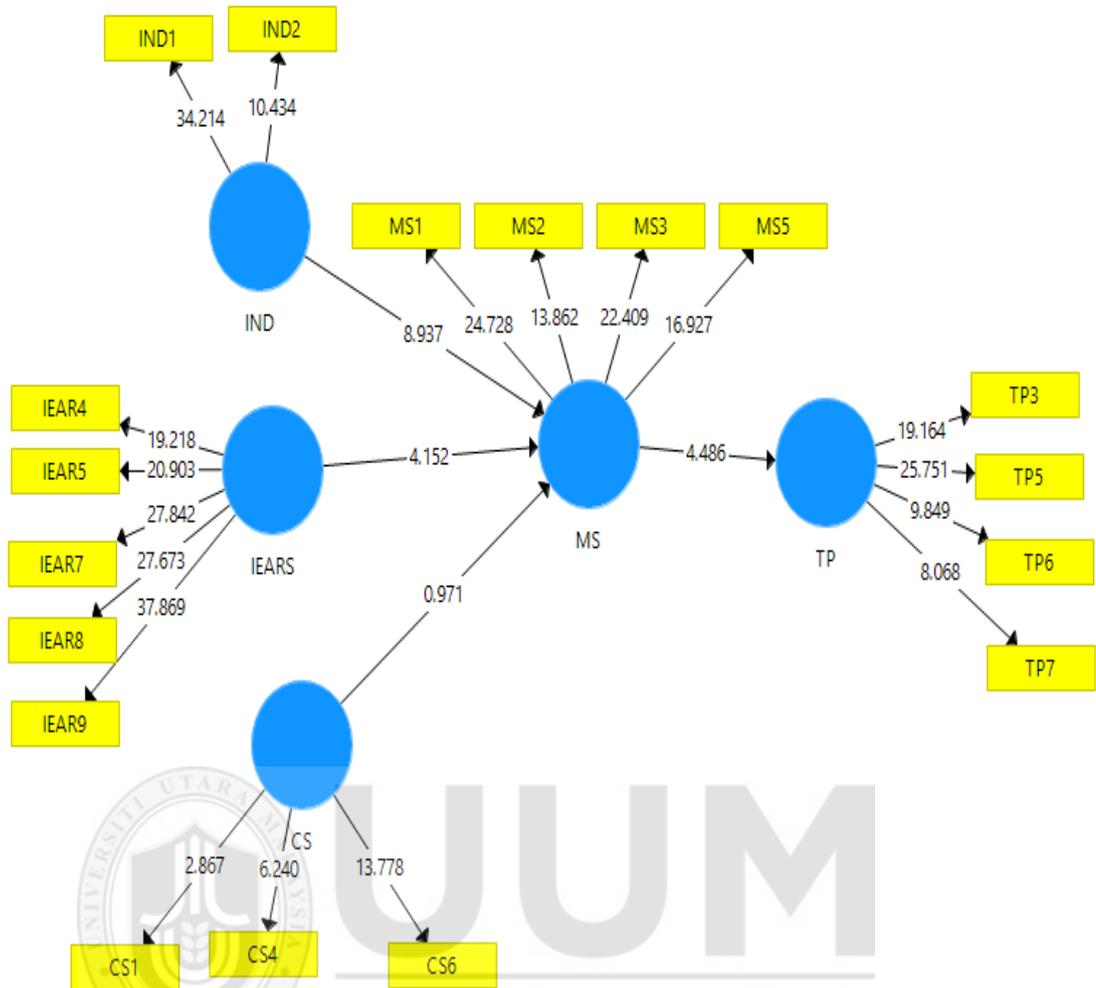


Figure 5.11
Mediation Bootstrapping of the Study

The result in Figure 5.11 shows only the t-value of the direct relationship. In order to decide on the significance of the mediator, indirect path coefficient and t-value are needed. Consequent upon this, the indirect path coefficients of predictors in Figure 5.9, were individually multiplied by the mediator in Figure 5.9. The coefficients of the paths are summarized in Figure 5.10. Based on this, the Direct and indirect path coefficients and the t-values are as presented in Tables 5.24 and 5.25.

Table 5.24
Summary of Direct Effect

Relationship Type	Paths	Beta	Standard Error	T-value
Direct	IND -> MS	0.469	0.052	8.937
	IEAR -> MS	0.223	0.054	4.152
	CS -> MS	0.044	0.045	0.971
	MS -> TP	0.258	0.058	4.486

To decide on the significance or non-significance of the indirect effect, Table 5.25, presents a comprehensive view of the major components of the result of the indirect path comprising the path coefficient, the standard deviation, the t-value, and the p-value.

Table 5.25
The Result of PLS-SEM Mediation and Bootstrapping of Indirect Effect

Hypotheses	Paths	Direct Path a	Direct Path b	Indirect Path Coefficient a*b	Standard Error	t-value	p-values	Remark
8	IND-> MS -> TP	0.469	0.258	0.121	0.036	3.397	0.001	Supported
9	IEAR-> MS -> TP	0.223	0.258	0.058	0.015	3.899	0.000	Supported
10	CS-> MS -> TP	0.044	0.258	0.011	0.012	0.909	0.363	Not supported

Table 5.25, shows the result of the mediating effect of Management Support (MS) on the relationship between the exogenous variables (Independence and Objectivity-IND; Internal and External Auditors' relationship - IEAR; Communication Skills - CS) and the endogenous variable (Task Performance - TP). Specifically, the path coefficient of the indirect effect of MS on the relationship between IND and TP is 0.121, while the standard deviation is 0.036. Consequent upon this, the t-value stands

at 3.397. Since the t-value is greater than the standard threshold of 1.96, the effect becomes significant with the p-value = 0.001. Therefore, the Hypothesis H8 of this study which stipulates that Management support positively mediates the relationship between objectivity and independence and the task performance is supported. This implies that management support mediates the relationship between independence and objectivity and the task performance of internal auditors in the Nigerian tertiary institutions.

Secondly, about the mediating effect of MS on the relationship between IEAR and the TP, the result in Table 5.25 shows that the indirect path coefficient is 0.058, while the standard deviation is 0.015. The t-value is 3.899, and the p-value is 0.000 which shows a level of significance at 1%. This also implies that the Hypothesis H9 of this study which states that management support positively mediates the relationship between IEAR and the TP is supported.

Thirdly, the result in Table 5.25 shows the indirect effect of communication skills (CS) on the task performance (TP). With path coefficient of 0.011 and the standard deviation of 0.012, the t-value produces 0.909, which is less than the standard threshold of 1.96. Consequent upon this, the p-value amounts to 0.363. Based on this, therefore, the hypothesised relationship is not statistically significant. Hence, Hypothesis H10 which stipulates that management support mediates the relationship between communication skills and task performance is not supported.

5.14 Summary of the Hypotheses Testing

Ten hypotheses were subjected to statistical tests in this study. This section presents the summary of the hypotheses and the decision in respect of each one of them. Table 5.26, shows the ten hypotheses. As indicated in the table, eight out of the ten hypotheses are supported, while two are not supported.

Table 5.26
Summary of the Hypotheses Testing

No	Hypotheses	Decision
Direct relationship of IND, IEAR, CS and Task Performance		
H1	There is a positive significant relationship between Independence and Objectivity (IND), and the Task performance (TP).	Supported
H2	There is a positive significant relationship between internal and external auditors' mutual interaction (IEAR) and task performance (TP).	Supported
H3	There is a positive significant relationship between communication skills (CS) and task performance (TP).	Supported
Direct relationship IND, IEAR, CS and Management Support		
H4	There is a positive significant relationship between independence and objectivity (IND) and management support (MS).	Supported
H5	There is a positive significant association between internal and external auditors' Relationship (IEAR) and management support (MS).	Supported
H6	There is a positive significant relationship between communication skills (CS) and management support (MS).	Not Supported
Direct relationship of Management Support (MS) and Task Performance (TP)		
H7	There is a positive significant relationship between management support and task Performance	Supported
Mediating effect of Management Support (MS) on IND and TP, IEAR on TP, and CS on TP		
H8	Management support (MS) positively mediates the relationship between independence and objectivity (IND) and task performance (TP).	Supported
H9	Management support (MS) positively mediates the relationship between internal and external auditors' association (IEAR) and task performance (TP).	Supported
H10	Management support (MS) positively mediates the relationship between communication Skills (CS) and task performance (TP).	Not Supported

5.15 Chapter Summary

In this chapter, analysis and interpretation of data is carried out. In data screening, missing data replaced with mean substitution, and the fourteen (14) identified outliers removed. Consequently, a total number of 360 duly completed questionnaires, representing an effective response rate of 68%, was found fit for further analysis. In line with the standard requirement, the chapter also checked for nonresponse bias and common method bias through SPSS and found none as a threat to the study.

Also, the chapter examined the measurement model of the study with a view to determining the validity and the reliability of the outer model. Through PLS-SEM, the composite reliability, indicator reliability, convergent validity and discriminant validity of the model were determined. Based on this, twenty (20) indicators were deleted, and only eighteen (18) indicators were retained for further analysis.

Furthermore, the chapter discussed the structural model of the study. In this case, the significance of the path coefficients was determined for the constructs through *t*-values. In the same vein, the coefficient of determination (R^2), the effect size (f^2), and the predictive relevance (Q^2) were also computed.

Moreover, seven direct hypotheses comprising three direct hypotheses between the independent variables (IND, IEAR, CS) and the dependent variable (TP); three direct hypotheses between the independent variables and the mediator (MS), and one direct hypothesis between the mediator (MS) and the dependent variable (TP) were tested.

Out the seven hypotheses, six hypotheses comprising H1, H2, H3, H4, H5, and H7 were statistically significant and supported, while one (H6) was not supported.

Lastly, the chapter discussed the mediation hypotheses of the study. Three mediation hypotheses were subjected to statistical tests. Consequently, IND and IEAR were significant, while CS was not significant, hence, not supported.



CHAPTER SIX

DISCUSSION AND CONCLUSION

6.1 Introduction

This chapter deals with the discussion of statistical results and findings emanating from the preceding Chapter Five of this study. The chapter examines whether the research questions earlier raised are answered; the set objectives of the study are fulfilled, and the hypotheses formulated are supported. The chapter has seven sections. After this introductory section, the second section discusses the overview of the study. In the third section, the summary of the findings is presented. The fourth section deals with the discussion of the findings summarised in the preceding section. Section five discusses the implications of the study, while section six deals with the limitations of the study and the suggestions for future studies. Section seven, the last section concludes the chapter.

6.2 Overview of the Study

Literature considers internal auditing as value adding. However, this value-adding-attribute is achievable if the Task Performance (TP) of Internal Auditors (IAs) is not impaired. In order to ensure probity, transparency, and accountability in the Nigerian Tertiary Institutions (NTI), which comprise the universities, polytechnics, and colleges of education, internal audit departments/units are created therein to monitor the compliance with the internal control system and perform other functions. Despite the presence of internal audit, the rate of occurrence of fraud, irregularities, and financial malpractice in the institutions is still high. According to Sawyer (1995), the task of internal audit is incomplete until and unless all defects and abnormalities of an organisation are corrected and remain corrected. On this background, coupled

with the theoretical gap in the literature, this study examines the quality determinants of the TP of internal auditors in the NTI.

Four determinants comprising Independence and Objectivity (IND), Internal and External Auditors' Relationship (IEAR), Communication Skills (CS), and Management Support (MS) were examined as influencing the TP of the auditors. Management Support is the mediating variable of the study. To assess the Task Performance (TP) of Internal Auditors, this study asked ten research questions and set out ten objectives that are grouped into four categories. The first category of objectives of this study set to examine the relationship between Independence and Objectivity (IND), Internal and External Auditors' Relationship (IEAR), Communication Skills (CS) and the Task Performance (TP) of the internal auditors in the Nigerian Tertiary Institutions. The second category of objectives was set to examine the relationship between IND, IEAR and CS, and the TP. The third category examined the relationship between MS and the TP. Finally, the fourth category of objectives investigated the mediating effect of MS on the relationship between IND, IEAR, CS, and the TP.

Arising from the literature, provisions of professional accounting and auditing standards, and theories, the study formulated ten hypotheses that were subjected to an empirical test. Consequent upon the objectives and the formulated hypotheses, a theoretical model was developed based on three underpinning theories employed by this study. The theories include the Resource-Based theory, Institution theory, and Communication theory in which the resource-based theory is the main theory.

6.3 Summary of Findings

The main objective of this study is to examine the quality determinants of the TP of the IAs in the NTI. In the earlier Chapter Four of the study, ten hypotheses comprising seven direct and three mediating hypotheses were formulated. The hypotheses were subjected to a statistical test in Chapter Five. The outcome of the test supported seven hypotheses comprising five direct and two indirect hypotheses.

The summary of the hypotheses is as presented in Table 6.1.

Table 6.1
Summary of the Hypotheses

No	Hypotheses	Decision
Direct relationship of IND, IEAR, and CS and Task Performance		
H1	There is a positive significant relationship between Independence and Objectivity (IND), and the Task performance (TP).	Supported
H2	There is a positive significant relationship between internal and external auditors' relationship (IEAR) and task performance (TP).	Not Supported
H3	There is a positive significant relationship between communication skills (CS) and task performance (TP).	Supported
Direct relationship of IND, IEAR, and CS and Management Support		
H4	There is a positive significant relationship between independence and objectivity (IND) and management support (MS).	Supported
H5	There is a positive significant association between internal and external auditors' Relationship (IEAR) and management support (MS).	Supported
H6	There is positive significant relationship between communication skills (CS) and management support (MS)	Not Supported
Direct relationship of management support (MS) and task performance (TP)		
H7	There is a positive significant relationship between management support and task Performance	Supported
Mediating effect of Management Support (MS) on IND and TP, IEAR on TP, and CS on TP		
H8	Management support (MS) positively mediates the relationship between Independence and Objectivity (IND) and task performance (TP).	Supported
H9	Management support (MS) positively mediates the relationship between internal and external auditors' relationship (IEAR) and task performance (TP).	Supported
H10	Management support (MS) positively mediates the relationship between communication Skills (CS) and task performance (TP).	Not Supported

6.4 Discussion of Findings

The discussion of the findings in this section revolves around two areas. The first aspect of the discussion focused on the direct relationship between the exogenous variables comprising IND, IEAR, and CS, and the endogenous variables of TP and MS. The second aspect centres on the result of the indirect relationship between the exogenous (IND, IEAR, CS) and the endogenous variable (TP) through a mediating variable (MS). Each part of the findings in respect of the relationship is discussed in relation to the prior literature as represented in Subsections 6.4.1 – 6.4.4 of the study.

6.4.1 Direct effect of Independence and Objectivity, Internal and External Auditors' Relationship, and Communication Skills on Task Performance

In the context of this study, the term Task Performance (TP) refers to the ability of internal auditors to perform the functions, duties, roles and responsibility conferred on them by the Uniform Accounting and Operating Manual, Financial Regulations and Operational Guideline, Audit Manual and any other enabling manual in an effective and efficient manner. In other words, TP represents an efficient and effective discharge of responsibility.

Based on this, therefore, internal auditors will be considered as achieving their TP if they are not deficient in the accomplishment of their roles as contained in their enabling manual of operation. In the argument of Sawyer (1995), the task of internal audit is incomplete until and unless all the deficiencies in an entity are corrected and remain corrected. In this study, therefore, three constructs comprising Independence and Objectivity, Communication Skills, and Management Support are found to have a direct significant relationship with the task performance.

6.4.1.1 Direct effect of Independence and Objectivity on Task Performance

The concepts of Independence and Objectivity (IND) are just like the two sides of a coin that cannot be separated. The provisions of the accounting and auditing standards treat them as complementary to each other. In this study, therefore, the concept of “independence and objectivity” refers to the autonomy from any iota of internal or external condition that prevents, curtails, constraints, debars, mars or threatens an auditor from performing his professional duties and responsibility in an unbiased manner.

Previous literature and the auditing standards see independence and objectivity as the catalyst for high task performance of Internal Auditors (Chambers & Odar, 2015; Fareed Mastan *et al.*, 2015; Alzeban & Gwilliam, 2014; ANAN, 2014; IFAC, 2014; ICAN, 2009), and without it, the achievement of appreciable TP becomes a mirage because internal auditors simply become part of the management (Yee, Sujan, James & Leung, 2008). In order to examine the relationship between IND and the TP, as contained in the first objective of this research, this study formulated the Hypothesis H1 which specified that there is a positive significant relationship between IND and the TP. As proposed, the finding of this study provided empirical support for the hypothesis. This finding is consistent with the previous findings of Alzeban and Gwilliam (2014), Ali *et al.* (2012), and Cohen and Sayag (2010). This, therefore, implies that the more and more internal auditors are given autonomy to operate without any undue influence, the better their task performance.

As part of IND component, and in line with the suggestion of the literature (Alzeban & Gwilliam, 2014; Christopher, 2014; Ebaid, 2011) and the provision of the

International Standards for the Professional Practice of Internal Auditing (ISPPA) (Section 1110), internal auditors, in the context of tertiary institutions, need to report functionally to the Council, and administratively to the management for the actualization of high TP. The essence of this is to avoid undue marginalisation and suppression of auditors by the management. Where Internal Audit Department (IAD) reports the day-to-day operational activities to the management (Vice-Chancellor/Rector/Provost, Registrar, Bursar, and Librarian) and periodically reports its activities to the Council, independence will be enhanced, and invariably the TP.

Also, literature argues that the appointment procedure for the head of IAD (Director of Audit/Chief Audit Executive/Chief Internal Auditor) can likewise be a catalyst for the enhancement of TP. Just like the appointment of the Principal Officers, particularly in the NTIs, the appointment and the removal of the head of IAD, if handled and coordinated by the Council, will give more independence and objectivity to the IAD than if done by the management.

Moreover, if the power of hire and fire of the head of IAD is solely conferred on the management of the institutions, the independence and objectivity may be impaired because he who pays the piper dictates the tune (Chambers & Odar, 2015), and the department will merely become an appendage of the management (Yee, Sujana, James & Leung, 2008). Relating this to the legal latin maxim of “qui facit per alium facit per se” (Chandler, 1999) which means that “he who acts through another, acts himself”, the appointment procedure of the Director of Audit and the determination of who should appoint the auditor constitute a significant influence on the IND of

IAD. Following the best practice in this respect by conferring the Council the authority of appointment will positively affect the IND and the TP at large.

The status of the head of IAD is another important issue that indicates the organisational independence of the department (Abu-Azza, 2012). Where the department is not operating directorate, and the head of IAD is below the rank of Chief Internal Auditor, the Chief Executive Office of the institution (Vice-Chancellor, Rector, Provost), and other principal officers such as the Bursar, the Registrar, and the Librarian may marginalise him. Similarly, the key auditees and officers of the institution such as the Deans of the faculties and the heads of departments may not give him the desired recognition and respect that will enhance independence because they determine his promotion and career advancement together with the management. Since the statistical test in this study has shown that there is a positive significant relationship between IND and TP, internal audit departments/units, particularly in the NTI, can actualize high TP if the power of hire and fire of the head of audit department is conferred on the Council Committee, and the status or the Grade Level of the head of IAD is same with the Bursar and the Registrar.

Furthermore, the IND and the TP of IAD, in general, can still be enhanced if the department has unrestricted access to the institutions' information, materials, and personnel at all reasonable while discharging its professional responsibility. The input of the department to the appropriate authority tends to be good if all necessary information forms the basis of its report. In line with the resource-based theory that emphasizes intangible resource as a catalyst for improved performance, the

independence of internal auditors in the tertiary institutions, and invariably their task performance will be enhanced if the power of unrestricted access is seriously conferred on the internal auditors.

Lastly, internal auditors themselves should personally be impartial, avoid conflict of interest, and have an unbiased attitude while discharging their responsibility. With this and all other components of independence, high level of TP will be achieved.

6.4.1.2 Direct Effect of Internal and External Auditors' Relationship on Task Performance

Internal and external auditors are both performing auditing function but with a different focus. Internal and External Auditors' Relationship, in the context of this study, refers to the mutual or cordial interaction between the two auditors for the purpose of sharing professional ideas, skills and working papers. The literature posits that cordial relationship between the two categories of auditors has the potentiality of promoting the TP of IAs (Alzeban & Sawan, 2013; Holt & Wampler, 2012; Mihret *et al.*, 2010; Suwaidan & Qasim, 2010). Based on this, the Hypothesis H2 of this study, therefore, states that there is a positive significant relationship between IEAR and the TP of the internal auditors in the Nigerian tertiary institutions.

The statistical result from the PLS-SEM output in respect of the IEAR produced a negative significant relationship with the TP. This implies that the relationship between IEAR is significant in an inverse manner with the TP. Consequent upon this, the Hypothesis H2 of this study though significant but not supported because it proposed a positive significant relationship. Invariably, therefore, the interaction

between the internal auditors and the appointed external auditors will not have a positive impact on the TP of the IAs. This result is, therefore, not consistent with earlier findings of Alzeban and Gwilliam (2014). However, it somehow relates to the finding of Ebaid (2011) which indicates that the IAs did not believe in the assistance of the external auditors in aiding their internal audit activities.

Many factors may be responsible for the negative relationship between internal and external auditors. Suwaidan and Qasim, (2010) and Al-Twajjry, Brierley, and Gwilliam, (2004) earlier argued that external auditors do feel reluctant in having mutual interaction with the IAs on the account that IAs are deficient of professionalism and independence from the management.

Furthermore, 52.2 percent of the respondents of this study, as indicated in Table 5.5, do not have professional qualifications, whereas, external auditors are professional. The mutual interaction between the internal and external auditors may lead to the development of IAs in the financial accounting preparation in line with the International Public Sector Accounting Standard (IPSAS) and International Financial Reporting Standards (IFRS). However, this may not have an overall impact on the TP because the operation of IAs is both financial and non-financial in the organisational context. Internal audit roles such as witnessing the delivery of purchased items to ensure that the items are complete and meet the required specifications as ordered; conduct of risk-based audit to ensure that any unexpected event is prevented from happening; and routine check on the state of assets and facilities of the institutions are non-financial roles that external auditors' interaction may not enhance.

6.4.1.3 Direct Effect of Communication Skills on Task Performance

Internal auditors, especially those that found themselves in tertiary institutions, need good communication skills in the discharge of their responsibility and the attainment of high TP. In the context of this study, communication skill refers to the internal auditors' proficiency in reading, listening, speaking and writing. Literature posits that communication skill of IA is essential for the actualisation of effective interaction with the management and auditees. It is the skill that underpins all aspects of auditing (Chong, 2009). Based on this, this study examines the relationship between communication skills and the TP.

In order to answer the third research question, and achieve the third objective of this study, the Hypothesis H3, which specifies that there is a positive significant relationship between Communication Skills (CS) and the TP was formulated. This hypothesis was subjected to a statistical test. The result emanating from the PLS-SEM output revealed a positive significant relationship between CS and TP. Hence, the hypothesis is supported. This finding is consistent with previous findings (Harrington & Piper, 2015; Hass & Burnaby, 2010; CBOK, 2010). This, therefore, implies that the level of communication skills of the IAs, especially in the Nigeria Tertiary Institutions, will have an impact on the level of their TP.

This finding is supported by the resource-based theory that stresses the importance of intangible resources such as skills and capabilities of people as essential for the achievement of appreciable performance. Also, this finding aligns with the position of the communication theory which stipulates that the skills, particularly, the skills

of writing, reading, speaking and listening, are crucial for the actualization of vast improvement.

IAD in the NTI operates under the Chief Executive Officer (CEO) of the institution (VC, Rector, Provost), and it is a department/unit in the CEO's office. The input of the department emanates from the CEO and other arms of the institution in the form of writing. IAs, therefore, need reading and analytical skills in order to understand what is expected of them to do. The skill requires in this respect is far beyond that of debit and credit (Anderson, 2012). Auditors with sound reading skill have a better chance of achieving a high level of TP.

The operation of IAD goes beyond the paper approach. This is because IAs interact with the auditees; involved in the verification of items; conduct market survey exercise; do cash office cash count at the end of the year and periodically; conduct end of the year stock exercise; attend meetings on issues bothering on their audit activities; among others (University of Ibadan Audit Manual, 2014). All these activities involve interacting with people regarding listening and speaking. IAs, therefore, need the listening and oratory skills in order to achieve the purpose for which they are created and improve their TP (Chambers & McDonald, 2013; Endaya & Hanefah, 2013; Khosravi, 2012).

Furthermore, the major communication of the output of IAD to the Vice-Chancellor/Rector/Provost and other auditees is in writing. In fact, the Nigerian Standards on Auditing requires an auditor to communicate the findings in written and oral form. This makes this component of communication as necessary for

auditors, especially IAs who found themselves in the tertiary institutions. As argued by Algeru (2011), a report written by the internal auditor in a clear, accurate, concise, and timely manner enhances sound decision-making by the management, and invariably improves the TP of the auditors. Supporting this, the annual report of the Auditor General for the Federation of Nigeria (2016, p.342), addressed to the Senate on 14th March 2016, frowned at the writing pattern of the Bursar of the University of Nigeria, Nsukka. Therefore, excellent writing skills of IAs can enhance the richness of report and improve the TP.

In conclusion, possession of communication skills such as reading, listening, speaking and writing have an influence on the TP of the IAs. The higher the proficiency of the auditors in all these components, the greater the chance of success in their TP.

Arising from the discussions in subsections 6.4.1.1 - 6.4.1.3, the research questions 1, 2, and 3 this study which asked whether there is a relationship between Objectivity and Independence of IAs, Internal and External Auditors' relationship, and Communication skills, and the TP of IAD in Nigerian Tertiary Institutions were answered. In the same vein, the objectives 1, 2, and 3 of this study which sought to examine the relationship between the variables were also achieved.

6.4.2 Direct effect of Independence and Objectivity, Internal and External Auditors' Relationship, and Communication Skills on Management Support

In the context of the Nigerian Tertiary Institution (NTI), the Vice-Chancellor (VC), Rector, and Provost are the Chief Accounting and Chief Executive Officer (CEO)

(Adetunji, 2015; Ogbomida, Obano, & Emmanuel, 2013) of the University, Polytechnic, and College of Education respectively. Each one of them is the head of the management committee of his institution. The composition of core management team in the NTI comprises the VC/Rector/Provost, Registrar, Bursar, Librarian, and Director of Works (Meenyinikor, Timi-Johnson & Chux-Nyeche, 2014) who are the principal officers of the institutions, and who stare the day to day affairs of the institutions. The management support is essential for the actualisation of the TP of internal auditors (Alzeban & Gwilliam, 2014; Cohen & Sayag, 2010). Where the management gives a high level of independence to the IAD, encourages a mutual relationship between internal and external auditors, and promotes communication skills of internal auditors, the TP tends to be high.

Objectives 4, 5, and 6 of this study sought to examine the relationship between Independence and Objectivity, Internal and External Auditors' Relationship, and Communication Skills, and the Management Support. Based on the literature, this study formulated three direct relationship hypotheses between the three variables and the Management support.

6.4.2.1 Direct Effect of Independence and Objectivity on Management Support

The concept of independence and objectivity is a strong quality that makes an auditor to be an auditor, and without it, the achievement of auditing intention is defeated. The relationship between independence and objectivity and the management support is symbiotic. The IAD with a high level of independence and objectivity will produce an output that will aid management decision. Consequently, the management will likewise support the department.

In this study, the fourth hypothesis (H4) was formulated to test the relationship between IND and the MS. The hypothesis specified that there is a positive significant relationship between Independence and Objectivity, and the Management Support. The statistical result of this study supported the hypothesis. This result is consistent with the findings of the previous literature (Alzeban & Gwilliam, 2014; Cohen & Sayag, 2010). This, therefore, implies that management support can be enhanced if IAD is independent and objective in the discharge of its responsibility, and the input of the department is useful for management decision-making.

In line with the best practice, IAs are expected to administratively report to the management, specifically the Vice-Chancellor/Rector/Provost, on the daily financial activities of the institution. Independence and objectivity of IAs can influence management support through quality reports from the department to the management. Specifically, useful and implementable input and recommendations of IAD can ignite support from the management regarding the provision of necessary working materials and tools for its day to day operation. This is because the lack of necessary facility can serve as a limiting factor for the effective discharge of audit activities.

Furthermore, literature posits that IAs in the NTIs are undervalued, undermined, underused and neglected (Achua & Alabar, 2014; Akpomi, Ugodulunma & Nnadi, 2005). This is because they lack a reasonable level of independence and management support. Buttressing this, the reports of the Auditor General for the Federation (2015; 2009) indicate that internal audit department was neglected to the extent that

payment vouchers were prepared and payment made without audit input. Internal auditors' IND, backed with management support, will promote the unrestricted access at all reasonable time to the bursary, registry, faculties, departments, units, and other arms of the institution to conduct audit work without any fear or favour, and prevent any form of neglect by the bursary department or any arm of the institution.

The autonomy of IAD and the management support can prevent the IAs in the NTI from an undue aggression and violence from the auditees. Generally, auditees do not like to be audited (Khosravi, 2012). Consequently, they are always ready to resist audit. Literature has shown that IAs in Nigeria have been subjected to humiliation, assassination, and attacks (Unegbu & Kida, 2011). If the management of the institutions give necessary support to IAD and provide a protective mechanism to the auditors through recognition, it becomes difficult for any individual in the institutions to obstruct, humiliate and attack IAs in the course of discharging their legitimate responsibility.

Moreover, in line with the standard, the appointment of the Director of Audit/Chief Internal Auditor or anybody serving in the capacity of the head of IAD is determined by the Council Committee of the institution. However, the promotion and the career advancement of all his subordinates ranging from Internal Auditor 11 to Principal Internal Auditor at the professional cadre (see Figure 2.3, p.35), and Higher Executive Officer (HEO) to Chief Executive officer (CEO) at the Executive cadre, is influenced and determined by the Vice-Chancellor/Rector/Provost of the institution. This is because IAD is in the office of the CEO of the institution.

Therefore, the autonomy and the goodwill of IAD through quality report can influence management support by way of promotion of internal auditors as at when due.

Also, IAs are expected to be updating their knowledge and skills from time to time through training and development. The management can support Internal Auditors in the NTI in attending training, workshops, seminars, and conferences in accounting and auditing that will have a positive impact on their job.

In conclusion, the independence and objectivity of IAs influences management support. If the IAs, particularly in the Nigerian tertiary institutions, are given a reasonable level of independence, and the internal auditors themselves are objective, the management will tend to give support regarding the provision of the necessary working tool and the creation of enabling working environment.

6.4.2.2 Direct Effect of Internal and External Auditors' Relationship on

Management Support

The Hypothesis H5 of this study specified that there is a positive significant relationship between Internal and External Auditors' Relationship (IEAR) and the Management Support (MS). The statistical result of the PLS-SEM supported the hypothesis. The finding is consistent with the finding of Alzeban and Gwilliam (2014). This implies that a mutual interaction and understanding between the internal auditors, especially in the Nigerian tertiary institutions, and the appointed external auditors of the institutions can influence management support for the internal audit department.

The cordial professional interaction between the two categories of auditors is capable of reducing the audit fees especially when the external auditors have a reliance on the work of the internal auditors (Alzeban & Sawan, 2013; Holt & Wampler, 2012). The management tends to be supported by this because of the expenditure reduction that can emanate therein as a result of an anticipated decrease in audit fees.

Furthermore, the mutuality between the auditors can expose the internal auditors to different techniques employed by the external auditors. In the same manner, it can assist the external auditors too to have a better understanding of the operation of the institution through the internal auditors.

6.4.2.3 Direct Effect of Communication Skills on Management Support

The Hypothesis H6 of this study specified that there is a positive significant relationship between communication skills and management support. However, the statistical result emanating from PLS-SEM indicated that the relationship between the two constructs is not significant. Hence the hypothesis is not supported. This implies that communication skill of the internal auditors does not influence the management support.

Two reasons may be adduced to be responsible for this result. Firstly, the tertiary institution is an academic environment where official communication between the employees is expected to be in writing and reading, and where speaking and listening are also expected also to be attached much importance. Based on this, therefore, the communication skills possessed by internal auditors may not be considered as special

by the management but rather expected, hence, may not be an influence or catalyst for management support.

Secondly, one of the criteria for the appointment of internal auditors into the IAD in the Nigerian tertiary institution is excellent communication skills. Consequent upon this, it may not influence management support because the Vice-Chancellor/Rector/Provost and other members of the management may consider as an expected quality which is supposed to be embedded on the internal auditors. More than ninety percent (90%) of the respondents of this study have a minimum of first degree/Higher National Diploma. This, perhaps, may account for lack of significant relationship between communication skills and the management support.

6.4.3 Direct Effect of Management Support on Task Performance

The objective 7 of this study, as stated in Chapter One, sought to examine the relationship between management support (MS) and the task performance (TP) of the internal auditors in the Nigerian tertiary institutions. In order to achieve this objective, Hypothesis H7, which specified that there is a positive significant relationship between management support (MS) and task performance (TP), was formulated. The statistical output of PLS-SEM proved the relationship to be positively significant. Hence, the hypothesis is supported. This result is consistent with earlier findings of the previous literature that found management support as a key determinant of audit effectiveness and performance (Alzeban & Gwilliam, 2014; Cohen & Sayag, 2010). This implies that management support has an impact on the actualisation of the task performance of internal auditors, most importantly, in the Nigerian tertiary institutions.

In the tertiary institution working environment, the support of the management for internal audit department for the realisation of the purpose for which the department is created cannot be underestimated. This is because the department operates as an appendage of the office of the Chief Executive Officer of the institution. If internal audit is supported by the management regarding funding, access to information, protection, and recognition, the task performance of the department tends to be high.

6.4.4 Mediating Effect of Management Support on IND and TP, IEAR and TP, and CS and TP

In line with the objectives 8, 9, and 10 of this study, three hypotheses (Hypothesis H8, Hypothesis H9, and Hypothesis H10) were formulated to determine the mediating effect of management support (MS) on the relationship between the three predictors (independence and objectivity, internal and external auditors' relationship, communication skills) and the outcome variable (i.e., task performance). Based on the outcome of the PLS-SEM result, Hypotheses H8 and H9 were statistically supported, while Hypothesis H10 was not supported. In other words, management support mediates the relationship between independence and objectivity (IND) and task performance (TP) (H8); and similarly, mediates the relationship between internal and external auditors' relationship (IEAR) and the task performance (H9). Hence, the two hypotheses are supported. However, management support does not mediate the relationship between communication skills and task performance (H10).

The major function of a mediator is to explain how and why an independent variable influence the dependent variable (Baron & Kenny, 1986). Arising from the result of mediation, therefore, it can be argued that management support is a catalyst for the existence of a strong relationship between IND and TP. In the same vein,

management support is instrumental to the existence of the relationship between IEAR and TP. Management support is crucial for the success of internal audit and without it, internal auditors are bound to fail and will not be sufficient independent (Alzeban & Gwilliam, 2014; Baharud-din, Shokiyah & Ibrahim, 2014; Alzeban & Sawan, 2013; Strouse, 2009). However, management support, in this study, does not account for and not instrumental to the relationship between communication skills (CS) and task performance.

Mediation of management support to any construct in the previous literature is scanty, perhaps, to the best knowledge of the researcher. Therefore, linking these findings to the prior studies become difficult. However, the current study has a theoretical linkage and justification to the provisions of internal auditing professional standards. Three theories comprising Resource-based theory (Barney, 1991; Grant, 1991), Communication theory (Smith, 2005; Clampitt & Downs, 1993), and Institutional theory (DiMaggio & Powell, 1983), underpinned this study, and the findings of this study can be correlated to the theories.

Firstly, the result indicated that the relationship between IND and TP is mediated by the MS. One of the factors that can lead to the actualisation of IND is the provision of tangible resources by the management in accordance with the Resource-based theory. Making tangible working tools available for the operation of internal audit activities will enhance IND and invariably the TP. Accessibility of internal auditors to necessary information, personnel, departments, faculties, and units is also an intangible resource capable of enhancing the IND of internal auditors if provided and supported by the management. This is in line with the position of the Resource-based

theory that stipulates all assets, capabilities, organisational processes, firm attributes, information and knowledge within the jurisdiction and control of an organisation, and used for its efficiency and effectiveness constitute its resources (Barney, 1991). The findings also supported the Performance Standard 2010A of the International Standards for the Professional Practice of Internal Auditing (ISPPA) which requires the head of IAD to note the expectation of the management in his audit plan.

Secondly, the power of appointing and removing the Director of Audit or any other person serving in the capacity of the head of internal audit is conferred on the Council committee of the institution. Similarly, the functional reporting periodically is made by the internal audit to the Council committee. These are necessary to ensure independence and undue marginalisation by the management. Where these happen, the management is indirectly persuaded to support IAD for the actualisation of high TP. This is in line with coercive isomorphism in the institutional theory (DiMaggio & Powell, 1983). For example, coercive isomorphism arises from pressure on one authority (management in this context) by another authority (i.e., Council committee) of which the former is dependent and by cultural expectations in the society within which organisation functions.

Thirdly, the result showed that management support mediates the relationship between IEAR and TP. This may perhaps be because the appointment of the external auditor of the institution is made by the management in collaboration with the office of the Auditor-General for the Federation or State. The support may also be necessitated to promote not only professional exchange of skill and ideas between the two categories but also to reduce the audit fees. The exchange of professional

skill may be linked to the industrial practice (normative isomorphism) of institutional theory which considers professionalisation as an influence of change.

Fourthly, the result of this study did not indicate a statistical support for the mediation of the relationship between CS and TP by MS. This implies that MS does not explain and cannot account for the influence of CS on the TP. In other words, Communication Skills independently have an impact on the TP. This aligns with the position of the communication theory which emphasises that effective communication and possession of necessary communication skill can influence productivity. It also aligns with the argument of the Resource-based theory that intangible resources such as intellectual properties, skills, knowledge, and competencies can enhance the performance of an organisation. Hence, communication skills of writing, listening, reading, and speaking possessed by internal auditors as intangible resources can influence their task performance without the support of the management.

6.5 Implications of the Study

The study gave more understanding on the concept of Task Performance, and its findings provide insights into the internal auditors, management, Council and other stakeholders within and outside the Nigerian tertiary institutions. The implication of the study can be categorised into three comprising the theoretical, practical, and methodological. These implications are discussed in subsection 6.5.1 – 6.5.3.

6.5.1 Theoretical Implications

This quantitative research has indeed added and contributed to the body of knowledge by extending literature in internal auditing, particularly the Task Performance of Internal Auditors. The numerous contributions of the study are highlighted in the Subsections 6.5.1.1 – 6.5.1.7.

6.5.1.1 Answered the Call of Previous Studies

Prior studies in internal auditing called for the extension of literature in auditing to developing countries and expanding the variables affecting performance (Alzeban & Gwilliam, 2014; Badara & Saidin, 2014; Cohen & Sayag, 2010; Arena & Azzone, 2009; Yee *et al.*, 2008; Mihret & Yesmaw, 2007; Al-Twaijry *et al.*, 2003). This study, therefore, contributed to the body of knowledge by answering the call and expanding the literature on Internal Audit Task Performance to Nigeria, being the most populous nation in Africa, and a country with a developing economy.

6.5.1.2 Focus on Tertiary Institutions

Many previous studies in the area of internal auditing concentrated in private organisations and public sectors, especially in government operations. Empirical literature with focus on tertiary institutions is very scanty, and the few identified ones (Achua & Alabar, 2014; Christopher, 2014; Mihret & Yismaw, 2007; Zakaria, Selvaraj, & Zakaria, 2006; Fischer & Montodon, 2005) approached their studies from a fragmented perspective by examining either only university(ies), Polytechnic(s) only, or Colleges of Education only. This study added to the literature by examining the TP of IAs in the NTIs comprising the Universities, Polytechnics, and Colleges of Education simultaneously from a holistic perspective. The study

covered tertiary institution in five geopolitical zones in Nigeria. To the best knowledge of the researcher, perhaps, no study in Nigeria has covered the three categories of institution concurrently and give a wider coverage employed by this study. This study may perhaps be the first of its kind to do that.

6.5.1.3 Introduction of Communication Skills

This study added a new concept of communication skills to the literature in internal auditing which has rarely been used in the previous studies. Many factors have been examined as influencing the performance or effectiveness of internal auditors in the literature, this introduction of communication skills as influencing the TP by this study appears to be unique. This variable is introduced on the ground that the input and output of internal auditors are surrounded by formal and informal communication channels, hence, the need for internal auditors to possess excellent communication skills. This study indicates that internal auditors need more than the accounting and auditing knowledge, rather, the skill in assimilating their inputs and communicating their output is indispensable in the realisation of their task performance.

6.5.1.4 Extension of the Empirical Study to Nigeria

Most studies in internal auditing in Nigeria are conceptual (Nwonyuku, 2015; Achua & Alabar, 2014; Achua & Ogunjuboun, 2014; Badara & Saidin, 2012) and hence difficult for the relationship between variables to be statistically tested. This study, therefore, contributed to the literature in Nigeria context by testing the hypothesised relationship among the independent variables (independence and objectivity, internal

and external auditors' relationship, communication skills), mediating variable (management support), and the dependent variable (task performance).

6.5.1.5 Mediation of Management Support

This study also contributed to the body of knowledge by introducing management support as a variable that mediates the relationship between independence and objectivity, internal and external auditors' relationship, communication skills, and the task performance of internal auditors. Previous studies (Alzeban & Gwilliam, 2014; Alzeban & Sawan, 2013; Abu-Azza, 2012; Cohen & Sayag, 2010) used management support as an independent variable. To the best knowledge of the researcher, therefore, management support has not been used as a mediator. Hence, this may perhaps be the first time of its usage as a mediating variable in an empirical study.

6.5.1.6 Theoretical Linkage

The study provided a theoretical linkage between independence and objectivity, internal and external auditors' relationship, communication skills, and task performance with three theories comprising resource-based theory, institutional theory, and communication theory.

6.5.1.7 Communication Skills and Task Performance of Internal Auditors

The findings of this study contributed to the literature by establishing that there is a positive significant relationship between communication skills and the task performance of internal auditors in the Nigerian tertiary institutions.

6.5.2 Methodological Implications

This study had methodological implications and contributed methodologically to the body of knowledge in four ways. Firstly, the study made use of the combination of two statistical analysis tools comprising SPSS version 22.0, and the PLS-SEM Version 3.0 which have rarely been used by the previous studies in internal auditing that used quantitative research method. PLS-SEM is a robust statistical analysis tool capable of predicting the relationship between multiple exogenous and endogenous constructs simultaneously (Garson, 2016).

Secondly, it made use of the PLS-SEM algorithm in handling the validity and reliability of the constructs' indicators in the measurement model. With the aid of Outer Loading Relevance Testing (OLRT), which led to some items being retained while some being deleted, the study came up with a new revised model that explained the relationship between the exogenous constructs (independence and objectivity, internal and external auditors' relationship, communication skills) and the endogenous construct (task performance) through the mediating construct (management support).

Thirdly, the adoption of PLS-SEM bootstrapping which provided statistical evidence of mediating effect of management support on the relationship between independence and objectivity, internal and external auditors' relationship, and the task performance is also a methodological contribution.

Fourthly, the study contributed methodologically by way of different data collection procedure. The study accessed the tertiary institution through the permission of the

regulatory authorities and reached the respondents through the heads of internal audit departments in the institutions.

6.5.3 Managerial and Practical Implications

This study contributed to practice because it has implications for the Management and Council of tertiary institutions; the internal auditors themselves; the regulators of accounting and auditing; the regulators of tertiary institutions; and other stakeholders in their decision-making process. The implications are discussed in Subsections 6.5.3.1 – 6.5.3.7 of the study.

6.5.3.1 Implication on Council and Management of Tertiary Institutions

The finding of this study revealed that there is a significant positive relationship between independence and objectivity and the task performance. Based on this, the Council of Universities, Polytechnics, and Colleges of Education, most importantly in Nigeria, can make use of this in ensuring and enhancing the reasonable level of independence and objectivity for internal auditor through appointment and removal of the head of internal audit departments/units. Where this is done, IAD is believed to be protected against any threat of being fired or removed by the management. Secondly, the management of the institutions can make use of the study in supporting IAD to have unrestricted access, at all reasonable times, to the records, employees, faculties, departments, units and other arms of the institutions in order to enhance the task performance of the department. Thirdly, the management of the institutions can also make use of the study in ensuring organisation independence of internal auditors through the alleviation of the status of the department to a Directorate headed by a high-level officer, as against the department being led by the Auditor 1, Senior

Internal Auditor or Principal Internal Auditor. This will accord recognition and respect to the department. Fourthly, the internal auditors themselves, through their associations such as Committee of Heads of Internal Audit Departments/Units in Nigerian Universities (CHIADINU), and Committee of Heads of Internal Audit Directorate in Colleges of Education (CHIADINCOE) in Nigeria, can advocate for reasonable level of independence through their communique to the management of the institutions.

6.5.3.2 Implication of Communication Skills on Internal Auditors

The finding of this study indicated that there is a positive significant relationship between communication skills and the task performance of internal auditor. In practice, and in relation to the principle of the latin maxim of “nemo dat quod non habet” (i.e no one can give what he does not possess) (Popoola, 2014), internal auditors need to take up the challenge and develop proficiency in all aspects of communication comprising reading, listening, speaking and writing. The regulators of accounting and auditing, most importantly in Nigeria, such as the Institute of Chartered Accountants of Nigeria (ICAN), the Association of National Accountants of Nigeria (ANAN), and the Institute of Internal Auditors (IIA) need to be organizing training on communication skills for the accountants and auditors in order to improve their task performance. The institutes and associations can also include communication skills as a subject or course in their professional examination syllabus as a training ground for the potential accountants and auditors.

6.5.3.3 Management Decision Making

The empirical result of this study revealed the importance of management support in the actualisation of task performance. The result indicated a positive significant relationship between management support and the task performance. Similarly, it also mediated the relationship between IND, IEAR, and the TP. By implication, therefore, the management of the institutions can improve the provision of necessary working facilities and create enabling a working environment for the internal auditors in order to get the best out of them. Adequate budgetary provision by the management can also be an excellent support by the management for the realisation of an improved effectiveness and efficiency of the internal audit department.

6.5.3.4 Council Decision Making

The study findings can also assist the Councils of the institutions in its function and decision-making. The Council ensures the availability of Internal Audit Charter (Audit manual) that spells out the roles, responsibilities and the power of internal audit department. This will go a long way in enhancing the task performance of the internal auditors.

6.5.3.5 Implication on the Regulators of Tertiary Institutions

The regulators of tertiary institutions, especially in Nigeria, such as the National Universities Commission (NUC), National Board for Technical Education (NBTE), and National Commission for Colleges of Education (NCCE) can make use of the study in making decisions on additions or deletions to the Uniform Accounting Manual for each category of tertiary institution. The manual contains the accounting procedures majorly to be adopted by the institutions and therein contained internal

audit functions. The finding of this study can be applied by the regulators in updating the duties and powers of internal auditors spelt in the manual.

6.5.3.6 Implication on the Government and Private Ownership

In relation to the principle of the latin maxim of “qui facit per alium facit per se” (i.e. he who acts through another does the act himself), this study has implications on the government and the private proprietors of tertiary institutions who provide the fund for the running of the institutions. The government, at all levels, particularly in Nigeria, is yawning for transparency and accountability, and gives zero tolerance for corruption, fraud, and irregularities. Since IAD is a monitoring and control unit of the institution which ensures that internal control system and government-related rules are adhered to thereby preventing and detecting an act of irregularity, the government can encourage the Council to empower IAD to be more independent.

6.5.3.7 Implication on the Accounting and Auditing Professional Bodies

The professional Accounting and Auditing bodies are the regulators of accounting and auditing profession. This study can be useful to the Institute of Internal Auditor (IIA), the Institute of Chartered Accountants of Nigeria (ICAN), Association of National Accountants of Nigeria (ANAN), and other professional bodies in their decision-making regarding the issuance of internal audit standard.

6.6 Limitations of the Study and Suggestions for Future Study

In this study, the limitation of the study and suggestions for future study are discussed in Subsection 6.6.1 – 6.6.2.

6.6.1 Limitations of the Study

Despite the fact that the objectives of this study are achieved empirically, the researcher identified some inherent limitations during the study. Firstly, this study is limited to only three major and most populous categories of tertiary institutions in Nigeria comprising the Universities, Polytechnics, and Colleges of Education. Other tertiary institutions such as Monotechnics, Technical Colleges, Specialized Institutions (for example Colleges of Cooperative, College of Statistics, School of Survey, Nigerian Institute of Journalism), and University Teaching Hospitals are not within the scope and jurisdiction of this study. Therefore, the findings of this study can only be generalised on the internal auditing task performance in the Universities, Polytechnics, and Colleges of Education most especially in Nigeria.

Secondly, this study covered institutions in five geopolitical zones comprising the North West, North Central, South West, South East, and South-South out of the six geopolitical zones in Nigeria. The research could not access the institutions in the North East because it was a war zone between the Nigeria military and the Boko Haram set. The number of the institutions in the North East is not material, and the institutions do not possess any particular characteristic that is different and distinct from other institutions in the other zones, hence, the finding of the study can be generalised.

Thirdly, the findings of this study may not be generalised or applied to other developing countries with different economic, political, cultural, educational, and internal auditing system. This is because the characteristics of each country dictate the norms, values, and perception of its citizens. In Nigeria, the Global Institute of

Internal Auditing is not given much priority, and the International Standards for the Professional Practice of Internal Auditing (ISPPPIA) is not mandatory for usage and application. This may also make the finding not to apply to other developing countries where these are recognised and made use.

Fourthly, this study made use of self-reporting method whereby only the internal auditors in the Nigerian TIs supplied answers to the questionnaire about the independent and dependent variables of the study. Though this approach is common in literature and consistent with the previous studies in internal auditing, it tends to have a common method bias and the possibility of bias response. This study employed different administrative strategies such as providing confidentiality to the respondents by not allowing them to give their names, signature, and name of their institutions; clear and concise writing and presentation of the questionnaires; and presentation of the letter of consent to the respondents to mitigate against the problem of bias. The study also applied statistical methods of Harman's single factor analysis as recommended by Podsakoff *et al.* (2003) in reducing or eliminating bias. Notwithstanding, there may still be a small element of bias from the self-reporting by the internal auditors.

6.6.2 Future Research

In this section, the objectives of the study have been achieved through the provision of suggestions for future research.

Firstly, since this study administered questionnaires to the internal auditors in the tertiary institutions, future research may consider administering questionnaires to the

members of the management of the institution such as the Vice-Chancellor, Rectors, Provosts, Registrars, Bursars, Librarians, and the Director of Works to examine the task performance of Internal Auditors.

Secondly, this study employed cross-sectional research design whereby the data were collected at one point of the time, with no time change or intervention before data were analysed. One of the shortcomings of the cross-sectional design is change over time that may affect the variables under consideration. A modification of the institutional policy, government policy, and regulatory or professional guidelines about internal auditing may have impact on the independence and objectivity, internal and external auditors' relationship, communication skills, management support, and the task performance of internal auditors. Based on this, future studies can use a longitudinal research design that will capture the changes over time that may affect the variables under examination.

Thirdly, the variance explained (R^2) of the model of this study indicate 0.358 and 0.217 for the management support and the task performance respectively. Even though the R^2 is above the minimum standard set by Falk and Miller (1992), and Chin (1998), there is an indication that there are other factors outside the model that can explain the variance. Consequent upon this, future studies can expand this model by introducing other variables such as proficient, internal audit size, and maturity of the head of audit that can improve the R^2 .

Fourthly, this research may be replicated in another country setting with similar definition of public sector institution and/or private sector tertiary institutions on the task performance of internal auditors.

Fifthly, this study used quantitative research method. Future studies can adopt the use of qualitative research method in gathering information regarding the task performance and assess the relationship between the constructs.

Sixthly, this study was conducted in the Universities, Polytechnics, and Colleges of Education. Future studies can empirically examine the internal audit task performance of other categories of tertiary institutions that are not covered by this study such as university teaching hospitals, monotechnics, and other specialised tertiary institutions.

6.7 Conclusion

This study examined and presented an empirical analysis of the factors affecting internal audit task performance in the Nigerian tertiary institutions comprising the Universities, Polytechnics, and Colleges of Education. The study emphasised the communication skills of internal auditors and the mediating effect of management support on the task performance.

Nigerian tertiary institutions are confronted with different problems ranging from fraud, irregularities to mismanagement despite the presence of internal auditors in the institutions charged with the responsibility of monitoring the internal control system and ensure accountability and transparency. Literature and documentary

evidence suggests that internal auditors in the Nigerian tertiary institutions are neglected and undervalued. Sawyer (1995) argued that internal audit work should not be seen to be completed, and internal auditor should not rest until all the defects and deficiencies of the organisations are normalised and remain normalised. This contextual/practical gap, coupled with the theoretical gap in the literature and the call for the extension of internal audit research to the developing countries necessitated this study.

Although studies have been conducted in the field of internal auditing adoption, effectiveness, performance, and function around the globe, research on internal auditing task performance in tertiary institutions appears to suffer neglect. The focus of prior studies has been on the public enterprises (Abuazza *et al.*, 2015; Ebaid, 2011; Cohen & Sayag, 2010), government or public sector (Alzeban & Gwilliam, 2014; Baharud-din, Shokiya, & Ibrahim, 2014; Alzeban & Sawan, 2013; Ali *et al.*, 2012; Ahmad *et al.*, 2009), and companies (Christopher, Sarens, & Leung, 2009). The few identified studies on internal auditing in the tertiary institution only focus on the university (Achua & Alabar, 2014, Christopher, 2014, 2012; Mihret & Yismaw, 2007) which is just only one aspect of the tertiary institution. Little is known on the task performance of internal auditors in a broader tertiary institution.

This study, therefore, examined the relationship between independence and objectivity, internal and external auditors' relationship, and communication skills with the task performance; and independence and objectivity, internal and external auditors' relationship, and communication skills with management support; and management support with the task performance beyond just only universities, and

also the western countries. With the analysis of data through Statistical Packages for Social Sciences (IBM SPSS version 22.0) and Partial Least Square -Structural Equation Modeling (PLS-SEM, version 3.0), the findings of the study indicate that independence and objectivity and the communication skills are significantly and positively related to the task performance. The findings also show that independence and objectivity and the internal and external auditors' relationship have a positive significant relationship with the management support. Moreover, there is a positive significant relationship between management support and the task performance. Furthermore, management support mediates the relationship between independence and objectivity and the internal and external auditors' relationship, and the task performance.

This study is a response to the call of previous studies for the extension of research on internal auditing task performance to developing countries, and expansion of variables that can influence the performance of internal auditors (Alzeban & Gwilliam, 2014; Badara & Saidin, 2014; Cohen & Sayag, 2010; Arena & Azzone, 2009; Yee *et al.*, 2008; Mihret & Yesmaw, 2007; Al-Twaijry *et al.*, 2003). In this response, therefore, the study provided more insight into internal audit task performance and literature at large.

Finally, this study has contributed to the body of knowledge by enriching the understanding of internal audit task performance in the Nigerian tertiary institutions, contributing to theory, method and practice, and lastly, identifying inherent limitations and suggesting areas for future studies.

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APPENDICES

- 1 Research Questionnaire
- 2 Request letter by the Researcher
- 3 Letter of Introduction from OYAGSB
- 4 Acknowledgement by National Universities Commission (NUC)
- 5 Acknowledgement by National Commission for Colleges of Education (NCCE)
- 6 Acknowledgement by the National Board for Technical Education (NBTE)
- 7 University of Abuja
- 8 Kaduna Polytechnic
- 9 Kaduna State University (KASU)
- 10 Ahmadu Bello University (ABU), Zaria
- 11 Bayero University, Kano (BUK)
- 12 Federal College of Education, Kano
- 13 Kano State Polytechnic, Kano
- 14 Sokoto State University
- 15 Sokoto State Polytechnic
- 16 Uthman Danfodiyo University, Sokoto
- 17 Shehu Shagari College of Education, Sokoto
- 18 Fountain University, Osogbo
- 19 Federal Polytechnic, Ede
- 20 Kogi State Polytechnic, Lokoja
- 21 Federal Polytechnic, Ede
- 22 Tai Solarin University of Education, Ijebu Ode
- 23 Federal University of Technology, Lokoja
- 24 Obafemi Awolowo University (OAU), Ile Ife.
- 25 Osun State University, Osogbo
- 26 Oke-Ogun Polytechnic, Saki

- 27 Kwara State Polytechnic, Ilorin
- 28 Kwara State College of Education, Ilorin
- 29 Osun State Polytechnic, Ire
- 30 University of Port-Harcourt
- 31 Alvan Ikoku College of Education, Owerri
- 32 Federal University of Technology, Owerri
- 33 Institute of Management and Technology, Enugu
- 34 Enugu State College of Education
- 35 Enugu State University of Technology, Enugu
- 36 University of Nigeria, Nsukka
- 37 University of Ibadan
- 38 The Polytechnic, Ibadan
- 39 Federal College of Education (Technical), Akoka
- 40 University of Lagos
- 41 Lagos State University
- 42 Yaba College of Technology, Lagos
- 43 Moshood Abiola Polytechnic, Abeokuta
- 44 Federal University of Agriculture, Abeokuta
- 45 Federal College of Education, Abeokuta
- 46 Federal College of Education (Special), Oyo
- 47 Olabisi Onabanjo University (OOU), Ago Iwoye
- 48 University of Ilorin
- 49 Some complimentary cards of Heads of Internal Audit Department

APPENDIX 1.0 RESEARCH QUESTIONNAIRE



RESEARCH QUESTIONNAIRE

Tunku Puteri Intan Safinaz School of Accountancy,
Universiti Utara Malaysia,
06010, Sintok, Kedah
Malaysia.

Dear sir/Madam,

LETTER OF INTRODUCTION

I am a postgraduate student from University Utara Malaysia (UUM), and I am currently conducting research on the factors affecting internal audit task performance in Nigerian Tertiary Institutions as part of PhD requirements.

This questionnaire is purely meant for academic purpose and will be treated as such.

You are therefore assured that your responses to the questionnaire will be treated with high level of confidentiality. All information provided shall be treated with utmost confidentiality. The results will be reported in such a way that anonymity of the respondent is preserved.

Thank you for your participation.

Yours faithfully,

Oyewumi Hassan Kehinde,
GSM- +2348032372779, +60169785424
E-mail- olanipekunhk@yahoo.com

PART 1: DEMOGRAPHIC INFORMATION

- 1 What is your institutional category? University
 Polytechnic
 College of Education
- 2 Your institution is in which geopolitical zone? North East
 North West
 North Central
 South East
 South West
 South-South
- 3 What is your gender? Male
 Female
- 4 What is your highest academic qualification? OND/NCE
 First Degree/HND
 Post Graduate Diploma
 Masters
 PhD
- 5 Which professional body do you hold its certificate? None
 ACCA/CISA
 ACPAN
 ANAN
 ICAN
- 6 What is your year of experience in Internal Audit Department?
 5 years and below
 6-10
 11-15
 16-20
 21 and above



UUM
Universiti Utara Malaysia

PART 2

Based on your institution, kindly indicate your level of agreement with the following statements in Sections A-E. All questions have the same options.

SECTION A

Task performance

	Statement	Strongly Disagree	Disagree	Neutral	Agree	Strongly Agree
1	Internal audit monitors the adequacy and effectiveness of the institution's internal controls system					
2	Internal audit monitors compliance with both internal and external rules and regulations					
3	Internal audit evaluates and monitors the effectiveness of institution's financial management system					
4	Internal audit assesses institution's exposure to risk					
5	Internal audit examines the accuracy and reliability of financial records and report					
6	Internal audit reviews the means of safeguarding assets.					
7	Internal audit detects and reports fraud and irregularities					

SECTION B

Management support

	Statement	Strongly Disagree	Disagree	Neutral	Agree	Strongly Agree
1	Senior management supports internal audit to perform its duties and responsibilities by providing necessary facilities to the department/unit.					
2	Senior management involves in the internal audit plan					
3	The response to internal audit reports by the management is reasonable					
4	Internal audit staff strength is adequate and sufficient to successfully carry out its duties and responsibilities					
5	Internal audit budget is sufficient to successfully carry out its duties and responsibilities.					
6	My institution provides training programmes for internal auditors					
7	My institution encourages and supports continuing education for internal auditors					

SECTION C

Objectivity and Independence

	Statement	Strongly Disagree	Disagree	Neutral	Agree	Strongly Agree
1	Internal audit is sufficiently independent to perform its professional obligations and duties					
2	Internal audit reports its activities periodically to the committee of council					
3	Conflict of interest is rarely present in the work of internal auditors					
4	Internal auditors possess unrestricted access to all faculties, departments, units, offices, personnel, properties and records of the institution.					
5	Internal auditors face interference from the management during the normal conduct of work.					
6	The committee of Council approves the appointment, evaluation, promotion, and removal of the head of Internal Audit Department.					
7	The Council committee approves internal audit budget					
8	Internal Auditors do not perform non-audit functions.					

SECTION D

Internal and external auditors' relationship

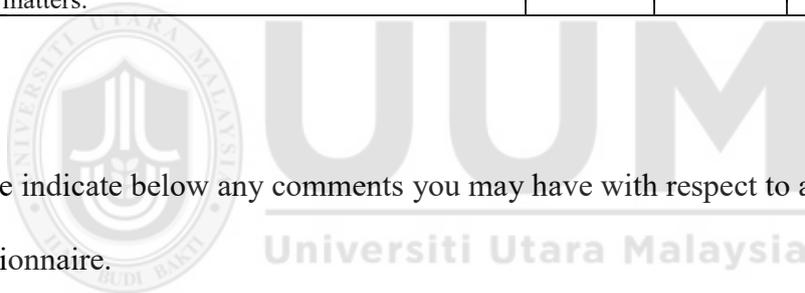
	Statement	Strongly Disagree	Disagree	Neutral	Agree	Strongly Agree
1	External auditors to my institution cooperate and give support to internal audit.					
2	External auditors have a good attitude towards internal auditors					
3	External auditors are willing to give internal auditors an opportunity to explain their concerns					
4	Internal and external auditors consult on the timing of work in which they have a mutual interest					
5	External auditors discuss their plans with internal audit					
6	External auditors rely on internal audit work and reports					
7	External and internal auditors meet on a regular basis					
8	External and internal auditors share their working papers					
9	Senior management helps to promote effective co-operation between internal and external audit.					

SECTION E

Communication Skills

	Statement	Strongly Disagree	Disagree	Neutral	Agree	Strongly Agree
1	Internal audit conveys effectively, in written communication, audit objectives and recommendations to the management					
2	Internal audit conveys effectively, in oral communication, audit objectives and recommendations to the management					
3	Internal audit maintains satisfactory report relationship with the Deans, Heads of Departments, Heads of Units, and all members of staff.					
4	Internal audit reports are issued in a clear, concise, and timely manner					
5	The Internal Audit representative attends top management meetings of the institution.					
6	The Head of Audit or his/her representative attends committee meetings relating to financial matters.					
7	Internal audit is normally represented in Investigation Panels relating to financial matters.					

Please indicate below any comments you may have with respect to any areas of this questionnaire.



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.....

.....

Once again, thank you for your participation in answering this questionnaire.

Oyewumi Hassan Kehinde,
 GSM- +2348032372779, +60169785424
 E-mail- olanipekunhk@yahoo.com

APPENDIX 2.0 Request Letter by the Researcher

School of Accountancy,
College of Business.
6th April, 2016.

The Dean,
School of Accountancy.

Sir,

REQUEST FOR LETTER OF INTRODUCTION TO COLLECT DATA

I humbly write to request for a letter of introduction to collect data from Nigerian tertiary institutions. The letter is intended to be submitted to the following offices to facilitate easy collection of data:

- (i) National Universities Commission
- (ii) National Board for Technical Education
- (iii) National Commission for Colleges of Education
- (iv) Office of the Auditor-General for the Federation
- (v) Heads of Audit Departments in Nigeria tertiary institutions

Sir, I will like five copies of the original copy of the letter to be certified as true copy for submission to the various officers concerned. My particulars are as stated below:

Name Oyewumi Hassan Kehinde

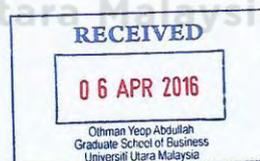
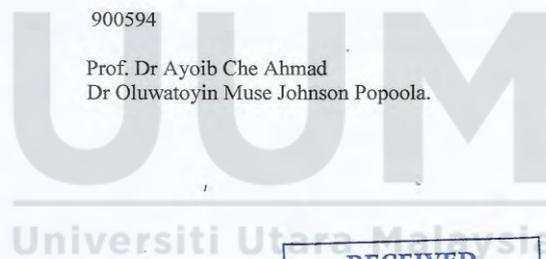
Matric Number 900594

Supervisors Prof. Dr Ayoib Che Ahmad
Dr Oluwatoyin Muse Johnson Popoola.

Thank you sir.

Yours faithfully,

Oyewumi, H.K



APPENDIX 3.0 Letter of Introduction from OYAGSB



OTHMAN YEOP ABDULLAH
GRADUATE SCHOOL OF BUSINESS
Universiti Utara Malaysia
06010 UUM SINTOK
KEDAH DARUL AMAN
MALAYSIA



Tel: 604-928 7101/7113/7130
Faks (Fax): 604-928 7160
Laman Web (Web): www.oyagsb.uum.edu.my

KEDAH AMAN MAKMUR • BERSAMA MEMACU TRANSFORMASI

UUM/OYAGSB/R-4/4/1
11 April 2016

TO WHOM IT MAY CONCERN

Dear Sir/Madam,

LETTER OF RECOMMENDATION FOR DATA COLLECTION AND RESEARCH WORK

This is to certify that **Oyewumi Hassan Kehinde (Matric No: 900594)** is a student of Othman Yeop Abdullah Graduate School of Business, Universiti Utara Malaysia pursuing his Doctor of Philosophy (PhD). He is conducting a research entitled **"Factors Affecting Internal Audit Task Performance : An Empirical Study of Tertiary Institutions in Nigeria"** under the supervision of Prof. Dr. Ayoib B Che Ahmad and Dr. Oluwatoyin Muse Johnson Popoola.

In this regard, we hope that you could kindly provide assistance and cooperation for him to successfully complete the research. All the information gathered will be strictly used for academic purposes only.

Your cooperation and assistance is very much appreciated.

Thank you.

"KNOWLEDGE, VIRTUE, SERVICE"

Yours faithfully


ROZITA BINTI RAMLI
Assistant Registrar
for Dean
Othman Yeop Abdullah Graduate School of Business

c.c - Supervisor
- Student's File (900594)


Certified True Copy
ROZITA BINTI RAMLI
Assistant Registrar
Othman Yeop Abdullah
Graduate School of Business
Universiti Utara Malaysia

Universiti Pengurusan Terkemuka
The Eminent Management University

APPENDIX 4.0 Acknowledgement of National Universities Commission (NUC)



OTHMAN YEOP ABDULLAH
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Universiti Utara Malaysia
06010 UUM SINTOK
KEDAH DARULAMAN
MALAYSIA



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Faks (Fax): 604-928 7160
Laman Web (Web): www.oyagsb.uum.edu.my

KEDAH AMAN MAKMUR • BERSAMA MEMACU TRANSFORMASI

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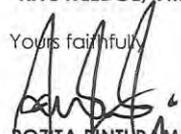
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c.c. - Supervisor
- Student's File (900594)


Certified True Copy

ROZITA BINTI RAMLI
Assistant Registrar
Othman Yeop Abdullah
Graduate School of Business
Universiti Utara Malaysia

APPENDIX 5.0 Acknowledgement by National Commission for Colleges of Education (NCCE)



OTHMAN YEOP ABDULLAH
GRADUATE SCHOOL OF BUSINESS
Universiti Utara Malaysia
06010 UUM SINTOK
KEDAH DARULAMAN
MALAYSIA



KEDAH AMAN MAKMUR • BERSAMA MEMACU TRANSFORMASI

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Graduate School of Business
Universiti Utara Malaysia

Universiti Pengurusan Terkemuka
The Eminent Management University

APPENDIX 6.0: Acknowledgement by National Board for Technical Education (NBTE)



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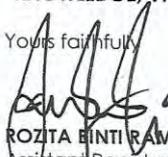
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for Dean
Othman Yeop Abdullah Graduate School of Business

c.c - Supervisor
- Student's File (900594)


Certified True Copy
ROZITA BINTI RAMLI
Assistant Registrar
Othman Yeop Abdullah
Graduate School of Business
Universiti Utara Malaysia

APPENDIX 7.0: University of Abuja



OTHMAN YEOP ABDULLAH
GRADUATE SCHOOL OF BUSINESS
Universiti Utara Malaysia
06010 UUM SINTOK
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UUM/OYAGSB/R-4/4/1
11 April 2016

TO WHOM IT MAY CONCERN

Dear Sir/Madam,

LETTER OF RECOMMENDATION FOR DATA COLLECTION AND RESEARCH WORK

This is to certify that **Oyewumi Hassan Kehinde (Matric No: 900594)** is a student of Othman Yeop Abdullah Graduate School of Business, Universiti Utara Malaysia pursuing his Doctor of Philosophy (PhD). He is conducting a research entitled "**Factors Affecting Internal Audit Task Performance : An Empirical Study of Tertiary Institutions in Nigeria**" under the supervision of Prof. Dr. Ayoib B Che Ahmad and Dr. Oluwatoyin Muse Johnson Popoola.

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Your cooperation and assistance is very much appreciated.

Thank you.

"KNOWLEDGE, VIRTUE, SERVICE"

Yours faithfully,


ROZITA BINTI RAMLI
Assistant Registrar
for Dean
Othman Yeop Abdullah Graduate School of Business

c.c - Supervisor
- Student's File (900594)


Certified True Copy
ROZITA BINTI RAMLI
Assistant Registrar
Othman Yeop Abdullah
Graduate School of Business
Universiti Utara Malaysia

Universiti Pengurusan Terkemuka
The Eminent Management University

APPENDIX 8.0: Kaduna Polytechnic



OTHMAN YEOP ABDULLAH
GRADUATE SCHOOL OF BUSINESS
Universiti Utara Malaysia
06010 UUM SINTOK
KEDAH DARUL AMAN
MALAYSIA

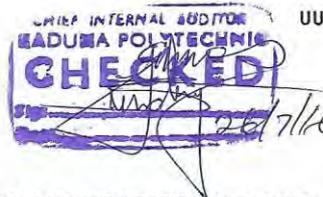


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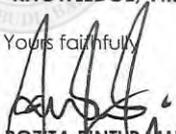
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Othman Yeop Abdullah Graduate School of Business

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- Student's File (900594)


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ROZITA BINTI RAMLI
Assistant Registrar
Othman Yeop Abdullah
Graduate School of Business
Universiti Utara Malaysia

Universiti Pengurusan Terkemuka
The Eminent Management University

APPENDIX 9.0: Kaduna State University (KASU)



OTHMAN YEOP ABDULLAH
GRADUATE SCHOOL OF BUSINESS
Universiti Utara Malaysia
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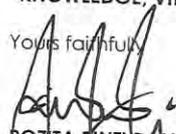
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for Dean

Othman Yeop Abdullah Graduate School of Business

c.c - Supervisor
- Student's File (900594)

CHIEF INTERNAL AUDITOR
K. A. S. U.

SIGN.....
DATE.....

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ROZITA BINTI RAMLI
Assistant Registrar
Othman Yeop Abdullah
Graduate School of Business
Universiti Utara Malaysia

APPENDIX 10.0: Ahmadu Bello University (ABU), Zaria

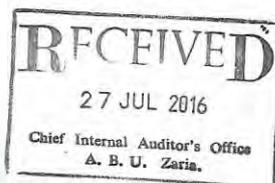


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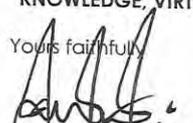
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- Student's File (900594)


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Assistant Registrar
Othman Yeop Abdullah
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APPENDIX 11.0: Bayero University, Kano (BUK)



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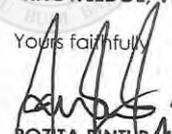
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ROZITA BINTI RAMLI
Assistant Registrar
Othman Yeop Abdullah
Graduate School of Business
Universiti Utara Malaysia

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APPENDIX 12.0: Federal College of Education, Kano



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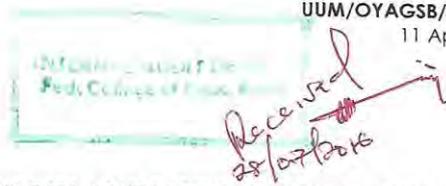
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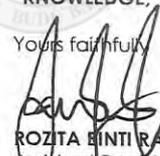
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Assistant Registrar
for Dean
Othman Yeop Abdullah Graduate School of Business

c.c - Supervisor
- Student's File (900594)


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ROZITA BINTI RAMLI
Assistant Registrar
Othman Yeop Abdullah
Graduate School of Business
Universiti Utara Malaysia

Universiti Pengurusan Terkemuka
The Eminent Management University

APPENDIX 13.0: Kano State Polytechnic, Kano



OTHMAN YEOP ABDULLAH
GRADUATE SCHOOL OF BUSINESS
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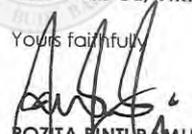
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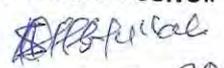
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Assistant Registrar
for Dean
Othman Yeop Abdullah Graduate School of Business

c.c - Supervisor
- Student's File (900594)

KANO STATE POLYTECHNIC
INTERNAL AUDITOR


28-7-2016

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ROZITA BINTI RAMLI
Assistant Registrar
Othman Yeop Abdullah
Graduate School of Business
Universiti Utara Malaysia

Universiti Pengurusan Terkemuka
The Eminent Management University

APPENDIX 14.0: Sokoto State University



OTHMAN YEOP ABDULLAH
GRADUATE SCHOOL OF BUSINESS
Universiti Utara Malaysia
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MALAYSIA



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UUM/OYAGSB/R-4/4/1
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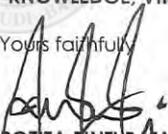
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Assistant Registrar
for Dean

Othman Yeop Abdullah Graduate School of Business

c.c - Supervisor
- Student's File (900594)




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ROZITA BINTI RAMLI
Assistant Registrar
Othman Yeop Abdullah
Graduate School of Business
Universiti Utara Malaysia

APPENDIX 15.0: Sokoto State Polytechnic



OTHMAN YEOP ABDULLAH
GRADUATE SCHOOL OF BUSINESS
Universiti Utara Malaysia
06010 UUM SINTOK
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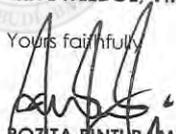
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Othman Yeop Abdullah Graduate School of Business

c.c - Supervisor
- Student's File (900594)

SOKOTO STATE POLYTECHNIC
DATE: 11/04/2016
SIGN: 

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ROZITA BINTI RAMLI
Assistant Registrar
Othman Yeop Abdullah
Graduate School of Business
Universiti Utara Malaysia

Universiti Pengurusan Terkemuka
The Eminent Management University

APPENDIX 16.0: Uthman Danfodiyo University, Sokoto



OTHMAN YEOP ABDULLAH
GRADUATE SCHOOL OF BUSINESS
Universiti Utara Malaysia
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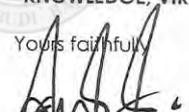
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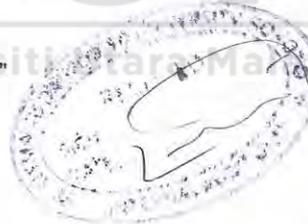
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Assistant Registrar
for Dean

Othman Yeop Abdullah Graduate School of Business

c.c - Supervisor
- Student's File (900594)



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Uthman Danfodiyo University
Sokoto
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Graduate School of Business
Universiti Utara Malaysia

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The Eminent Management University

APPENDIX 17.0: Shehu Shagari College of Education, Sokoto

Shehu Shagari College of Education Sokoto



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No.037
11/4/16

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APPENDIX 18.0: Fountain University, Osogbo



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Student's File (900594)



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ROZITA BINTI RAMLI
Assistant Registrar
Othman Yeop Abdullah
Graduate School of Business
Universiti Utara Malaysia

APPENDIX 19.0: Federal Polytechnic, Ede



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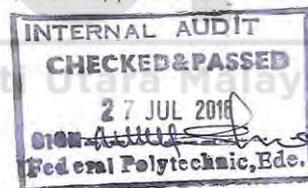
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c.c. - Supervisor
- Student's File (900594)




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ROZITA BINTI RAMLI
Assistant Registrar
Othman Yeop Abdullah
Graduate School of Business
Universiti Utara Malaysia

APPENDIX 20.0: Kogi State Polytechnic, Lokoja

Kogi State Polytechnic, Lokoja



**OTHMAN YEOP ABDULLAH
GRADUATE SCHOOL OF BUSINESS**
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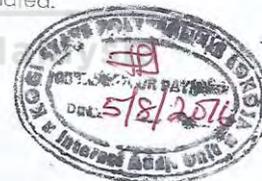
Thank you.

"KNOWLEDGE, VIRTUE, SERVICE"

Yours faithfully,

ROZITA BINTI RAMLI
Assistant Registrar
for Dean
Othman Yeop Abdullah Graduate School of Business

c.c - Supervisor
Student's File (900594)



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ROZITA BINTI RAMLI
Assistant Registrar
Othman Yeop Abdullah
Graduate School of Business
Universiti Utara Malaysia

APPENDIX 21.0: Federal Polytechnic, Ede



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11 April 2016

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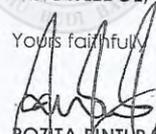
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Assistant Registrar
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Universiti Utara Malaysia

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APPENDIX 22.0 Tai Solarin University of Education, Ijebu Ode



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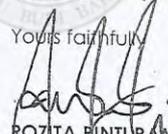
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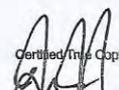
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- Student's File (900594)




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Assistant Registrar
Othman Yeop Abdullah
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Universiti Utara Malaysia

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APPENDIX 23.0: Federal University of Technology, Lokoja

F. D. M. ...



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[Signature]
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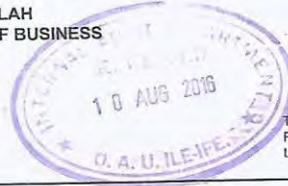
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[Signature]
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Assistant Registrar
Othman Yeop Abdullah
Graduate School of Business
Universiti Utara Malaysia

APPENDIX 24.0: Obafemi Awolowo University (OAU), Ile Ife.



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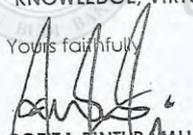
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for Dean

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c.c - Supervisor
- Student's File (900594)

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Assistant Registrar
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APPENDIX 25.0: Osun State University, Osogbo



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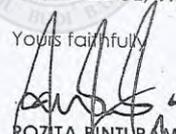
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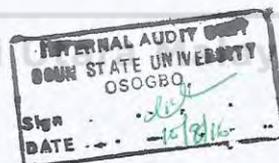
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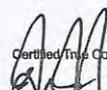

ROZITA BINTI RAMLI
Assistant Registrar
for Dean

Othman Yeop Abdullah Graduate School of Business

c.c - Supervisor
- Student's File (900594)



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Assistant Registrar
Othman Yeop Abdullah
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APPENDIX 26.0: Oke-Ogun Polytechnic, Saki



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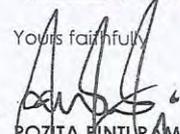
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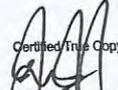
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Othman Yeop Abdullah Graduate School of Business



c.c - Supervisor
- Student's File (900594)

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ROZITA BINTI RAMLI
Assistant Registrar
Othman Yeop Abdullah
Graduate School of Business
Universiti Utara Malaysia

APPENDIX 27.0: Kwara State Polytechnic, Ilorin



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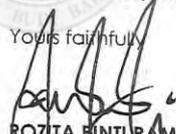
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- Student's File (900594)


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Assistant Registrar
Othman Yeop Abdullah
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APPENDIX 28.0: Kwara State College of Education, Ilorin



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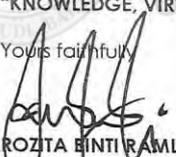
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Graduate School of Business
Universiti Utara Malaysia

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APPENDIX 29.0: Osun State Polytechnic, Ire



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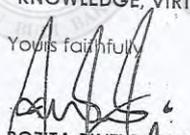
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- Student's File (900594)




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Assistant Registrar
Othman Yeop Abdullah
Graduate School of Business
Universiti Utara Malaysia

APPENDIX 30.0: University of Port-Harcourt



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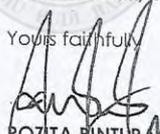
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Othman Yeop Abdullah
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Universiti Utara Malaysia

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APPENDIX 31.0 Alvan Ikoku College of Education, Owerri



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APPENDIX 32.0: Federal University of Technology, Owerri



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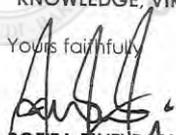
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APPENDIX 33.0: Institute of Management and Technology, Enugu



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APPENDIX 34.0: Enugu State College of Education



OTHMAN YEOP ABDULLAH
GRADUATE SCHOOL OF BUSINESS
Universiti Utara Malaysia
06010 UUM SINTOK
KEDAH DARUL AMAN
MALAYSIA



Tel.: 604-928 7101/7113/7130
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Laman Web (Web): www.oyagsb.uum.edu.my

KEDAH AMAN MAKMUR • BERSAMA MEMACU TRANSFORMASI

TO WHOM IT MAY CONCERN



UUM/OYAGSB/R-4/4/1
11 April 2016

Dear Sir/Madam,

LETTER OF RECOMMENDATION FOR DATA COLLECTION AND RESEARCH WORK

This is to certify that **Oyewumi Hassan Kehinde (Matric No: 900594)** is a student of Othman Yeop Abdullah Graduate School of Business, Universiti Utara Malaysia pursuing his Doctor of Philosophy (PhD). He is conducting a research entitled **"Factors Affecting Internal Audit Task Performance : An Empirical Study of Tertiary Institutions in Nigeria"** under the supervision of Prof. Dr. Ayoib B Che Ahmad and Dr. Oluwatoyin Muse Johnson Popoola.

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Your cooperation and assistance is very much appreciated.

Thank you.

"KNOWLEDGE, VIRTUE, SERVICE"

Yours faithfully

ROZITA BINTI RAMLI
Assistant Registrar
for Dean

Othman Yeop Abdullah Graduate School of Business

c.c - Supervisor
- Student's File (900594)

Certified True Copy
ROZITA BINTI RAMLI
Assistant Registrar
Othman Yeop Abdullah
Graduate School of Business
Universiti Utara Malaysia

APPENDIX 35.0: Enugu State University of Technology, Enugu



OTHMAN YEOP ABDULLAH
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UUM/OYAGSB/R-4/A/1
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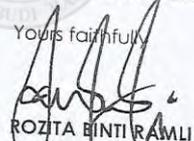
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Yours faithfully,


ROZITA BINTI RAMLI
Assistant Registrar
for Dean
Othman Yeop Abdullah Graduate School of Business



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ROZITA BINTI RAMLI
Assistant Registrar
Othman Yeop Abdullah
Graduate School of Business
Universiti Utara Malaysia

c.c - Supervisor
- Student's File (900594)

APPENDIX 36.0: University of Nigeria, Nsukka



OTHMAN YEOP ABDULLAH
GRADUATE SCHOOL OF BUSINESS
Universiti Utara Malaysia
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MALAYSIA



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UUM/OYAGSB/R-4/4/1
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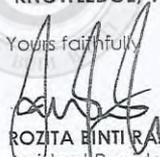
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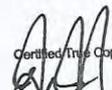
"KNOWLEDGE, VIRTUE, SERVICE"

Yours faithfully,


ROZITA BINTI RAMLI
Assistant Registrar
for Dean
Othman Yeop Abdullah Graduate School of Business

c.c - Supervisor
- Student's File (900594)




Certified True Copy
ROZITA BINTI RAMLI
Assistant Registrar
Othman Yeop Abdullah
Graduate School of Business
Universiti Utara Malaysia

Universiti Pengurusan Terkemuka
The Eminent Management University

APPENDIX 37.0: University of Ibadan



**OTHMAN YEOP ABDULLAH
GRADUATE SCHOOL OF BUSINESS**
Universiti Utara Malaysia
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UUM/OYAGSB/R-4/4/1
11 April 2016

TO WHOM IT MAY CONCERN

Dear Sir/Madam,

AG
19-09-16

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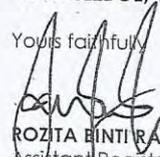
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Yours faithfully,


ROZITA BINTI RAMLI
Assistant Registrar
for Dean
Othman Yeop Abdullah Graduate School of Business

c.c - Supervisor
- Student's File (900594)


Certified True Copy
ROZITA BINTI RAMLI
Assistant Registrar
Othman Yeop Abdullah
Graduate School of Business
Universiti Utara Malaysia

Universiti Pengurusan Terkemuka
The Eminent Management University

APPENDIX 38.0: The Polytechnic, Ibadan



OTHMAN YEOP ABDULLAH
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Universiti Utara Malaysia
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KEDAH AMAN MAKMUR • BERSAMA MEMACU TRANSFORMASI

Recd - Myopia 19/4/16
CHIEF INTERNAL AUDITOR
THE POLYTECHNIC
IBADAN

UUM/OYAGSB/R-4/4/1
11 April 2016

TO WHOM IT MAY CONCERN

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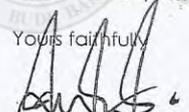
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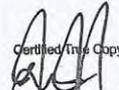
Yours faithfully,


ROZITA BINTI RAMLI
Assistant Registrar
for Dean

Othman Yeop Abdullah Graduate School of Business

c.c - Supervisor
- Student's File (900594)

Certified True Copy


ROZITA BINTI RAMLI
Assistant Registrar
Othman Yeop Abdullah
Graduate School of Business
Universiti Utara Malaysia

APPENDIX 39.0: Federal College of Education (Technical), Akoka



**OTHMAN YEOP ABDULLAH
GRADUATE SCHOOL OF BUSINESS**
Universiti Utara Malaysia
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TO WHOM IT MAY CONCERN

Dear Sir/Madam,

UUM/OYAGSB/R-4/4/1
11 April 2016
INTERNAL AUDIT
FEDERAL COLLEGE OF EDUCATION TECHNICAL
AKOKA-YABA
Date: 20-09-2016

LETTER OF RECOMMENDATION FOR DATA COLLECTION AND RESEARCH WORK

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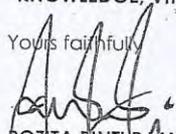
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Thank you.

"KNOWLEDGE, VIRTUE, SERVICE"

Yours faithfully,


ROZITA BINTI RAMLI
Assistant Registrar
for Dean
Othman Yeop Abdullah Graduate School of Business

c.c - Supervisor
- Student's File (900594)


Certified True Copy
ROZITA BINTI RAMLI
Assistant Registrar
Othman Yeop Abdullah
Graduate School of Business
Universiti Utara Malaysia

Universiti Pengurusan Terkemuka
The Eminent Management University

APPENDIX 40.0: University of Lagos



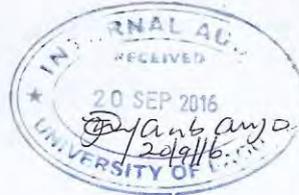
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Universiti Utara Malaysia
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MALAYSIA



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UUM/OYAGSB/R-4/4/1
11 April 2016

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Yours faithfully

ROZITA BINTI RAMLI
Assistant Registrar
for Dean

Othman Yeop Abdullah Graduate School of Business

c.c. - Supervisor
Student's File (900594)

Certified True Copy

ROZITA BINTI RAMLI
Assistant Registrar
Othman Yeop Abdullah
Graduate School of Business
Universiti Utara Malaysia

Universiti Pengurusan Terkemuka
The Eminent Management University

APPENDIX 41.0: Lagos State University



OTHMAN YEOP ABDULLAH
GRADUATE SCHOOL OF BUSINESS
Universiti Utara Malaysia
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UUM/OYAGSB/R-4/4/1
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Yours faithfully

ROZITA BINTI RAMLI
Assistant Registrar
for Dean
Othman Yeop Abdullah Graduate School of Business

Certified True Copy
ROZITA BINTI RAMLI
Assistant Registrar
Othman Yeop Abdullah
Graduate School of Business
Universiti Utara Malaysia

c.c - Supervisor
- Student's File (900594)

APPENDIX 42.0: Yaba College of Technology, Lagos



**OTHMAN YEOP ABDULLAH
GRADUATE SCHOOL OF BUSINESS**
Universiti Utara Malaysia
06010 UUM SINTOK
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MALAYSIA



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KEDAH AMAN MAKMUR • BERSAMA MEMACU TRANSFORMASI

UUM/OYAGSB/R-4/4/1

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ROZITA BINTI RAMLI
Assistant Registrar
for Dean
Othman Yeop Abdullah Graduate School of Business

c.c - Supervisor
- Student's File (900594)

Certified True Copy

ROZITA BINTI RAMLI
Assistant Registrar
Othman Yeop Abdullah
Graduate School of Business
Universiti Utara Malaysia

APPENDIX 43.0: Moshood Abiola Polytechnic, Abeokuta



OTHMAN YEOP ABDULLAH
GRADUATE SCHOOL OF BUSINESS
Universiti Utara Malaysia
06010 UUM SINTOK
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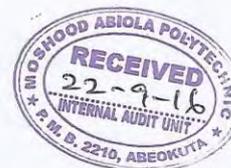
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Yours faithfully,


ROZITA BINTI RAMLI
Assistant Registrar
for Dean

Othman Yeop Abdullah Graduate School of Business

c.c - Supervisor
- Student's File (900594)



Certified True Copy


ROZITA BINTI RAMLI
Assistant Registrar
Othman Yeop Abdullah
Graduate School of Business
Universiti Utara Malaysia

APPENDIX 44.0: Federal University of Agriculture, Abeokuta



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GRADUATE SCHOOL OF BUSINESS
Universiti Utara Malaysia
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MALAYSIA



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KEDAH AMAN MAKMUR • BERSAMA MEMACU TRANSFORMASI

UUM/OYAGSB/R-4/4/1

11 April 2016

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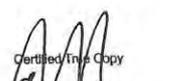
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Yours faithfully,


ROZITA BINTI RAMLI
Assistant Registrar
for Dean
Othman Yeop Abdullah Graduate School of Business




Certified True Copy
ROZITA BINTI RAMLI
Assistant Registrar
Othman Yeop Abdullah
Graduate School of Business
Universiti Utara Malaysia

c.c - Supervisor
- Student's File (900594)

Universiti Pengurusan Terkemuka
The Eminent Management University

APPENDIX 45.0: Federal College of Education, Abeokuta



OTHMAN YEOP ABDULLAH
GRADUATE SCHOOL OF BUSINESS
Universiti Utara Malaysia
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UUM/OYAGSB/R-4/4/1

11 April 2016

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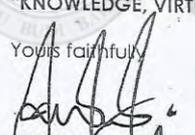
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Yours faithfully,


ROZITA BINTI RAMLI
Assistant Registrar
for Dean

Othman Yeop Abdullah Graduate School of Business

c.c - Supervisor
- Student's File (900594)

HEAD OF INTERNAL AUDIT
F.C.E. ABEOKUTA
SIGN  DATE 22/4/16

Certified True Copy


ROZITA BINTI RAMLI
Assistant Registrar
Othman Yeop Abdullah
Graduate School of Business
Universiti Utara Malaysia

APPENDIX 46.0: Federal College of Education (Special), Oyo



OTHMAN YEOP ABDULLAH
GRADUATE SCHOOL OF BUSINESS
Universiti Utara Malaysia
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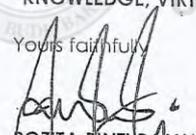
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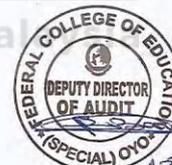
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Yours faithfully


ROZITA BINTI RAMLI
Assistant Registrar
for Dean
Othman Yeop Abdullah Graduate School of Business

c.c - Supervisor
- Student's File (900594)



18/10/2016
Certified True Copy
ROZITA BINTI RAMLI
Assistant Registrar
Othman Yeop Abdullah
Graduate School of Business
Universiti Utara Malaysia

APPENDIX 47.0: Olabisi Onabanjo University (OOU), Ago Iwoye



OTHMAN YEOP ABDULLAH
GRADUATE SCHOOL OF BUSINESS
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KEDAH AMAN MAKMUR • BERSAMA MEMACU TRANSFORMASI

UUM/OYAGSB/R-4/4/1
11 April 2016

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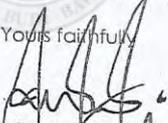
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Thank you.

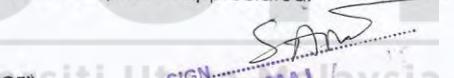
"KNOWLEDGE, VIRTUE, SERVICE"

Yours faithfully,

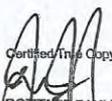

ROZITA BINTI RAMLI
Assistant Registrar
for Dean

Othman Yeop Abdullah Graduate School of Business

c.c - Supervisor
- Student's File (900594)


SIGN. **INTERNAL AUDIT**
O.O.U
AGC-IWOYE

Certified True Copy


ROZITA BINTI RAMLI
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Graduate School of Business
Universiti Utara Malaysia

Universiti Pengurusan Terkemuka
The Eminent Management University

APPENDIX 48.0: University of Ilorin



OTHMAN YEOP ABDULLAH
GRADUATE SCHOOL OF BUSINESS
Universiti Utara Malaysia
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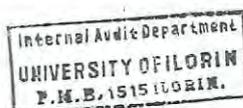


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KEDAH AMAN MAKMUR • BERSAMA MEMACU TRANSFORMASI

UUM/OYAGSB/R-4/4/1
11 April 2016

TO WHOM IT MAY CONCERN



Dear Sir/Madam,

LETTER OF RECOMMENDATION FOR DATA COLLECTION AND RESEARCH WORK

This is to certify that **Oyewumi Hassan Kehinde (Matric No: 900594)** is a student of Othman Yeop Abdullah Graduate School of Business, Universiti Utara Malaysia pursuing his Doctor of Philosophy (PhD). He is conducting a research entitled "**Factors Affecting Internal Audit Task Performance : An Empirical Study of Tertiary Institutions in Nigeria**" under the supervision of Prof. Dr. Ayoib B Che Ahmad and Dr. Oluwatoyin Muse Johnson Popoola.

In this regard, we hope that you could kindly provide assistance and cooperation for him to successfully complete the research. All the information gathered will be strictly used for academic purposes only.

Your cooperation and assistance is very much appreciated.

Thank you.

"KNOWLEDGE, VIRTUE, SERVICE" *Universiti Utara Malaysia*

Yours faithfully,


ROZITA BINTI RAMLI
Assistant Registrar
for Dean

Othman Yeop Abdullah Graduate School of Business

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APPENDIX 49.0: Some complimentary cards of Heads of Internal Audit Department



Mr. Ambaliyu Olabamiji Tijani
Chief Internal Auditor

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Edwin E. Harcourt, M.Sc, FCA, ACTI
Director, Internal Audit

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Msc (Int'l Econs/Fin) Ican (Member)

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