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**THE MEDIATING ROLE OF INTERNAL AUDITORS' ETHICAL  
CONDUCT IN ENHANCING INTERNAL AUDIT EFFECTIVENESS:  
EVIDENCE FROM KANO STATE, NIGERIA.**

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**DOCTOR OF PHILOSOPHY  
UNIVERSITI UTARA MALAYSIA**

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**THE MEDIATING ROLE OF INTERNAL AUDITORS' ETHICAL  
CONDUCTS IN ENHANCING INTERNAL AUDIT EFFECTIVENESS:  
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**By**

**NURA BADAMASI**



**Thesis Submitted to  
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## Othman Yeop Abdullah Graduate School of Business

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## ABSTRACT

This study examines the mediating role of internal auditors' ethical conduct in enhancing internal audit effectiveness: evidence from Kano State, Nigeria. Internal audit effectiveness (IAE) is fundamental for accountability and efficient governance in the public sector. In Nigeria, specifically within the ministries, departments, and agencies (MDAs) of Kano State, audit functions are deficient due to several issues, including inadequate auditors' compensation, insufficient staff competency, inadequate managerial support, ineffective monitoring of control systems, poor fraud detection, and insufficient utilisation of information technology. Although previous research acknowledges these challenges, the function of internal auditors' ethical conduct as a mediating variable is still inadequately explored. This study examines how ethical conduct mediates the relationship between critical determinants and IAE, utilising Resource-Based Theory (RBT), which focuses on competence and organisational resources as effectiveness drivers, and Institutional Theory (IT), which focuses on ethical standards, compliance, and legitimacy pressures. The research sought to evaluate the effects of auditors' compensation (ACIA), internal audit staff competence (CIAS), information technology utilization (UIT), monitoring of internal control systems (EMICS), fraud detection (DOF), and management support (MSIAD) on internal audit effectiveness (IAE), while also examining the mediating role of internal auditors' ethical conduct (IAEC). Data were collected from 312 internal auditors in Kano State MDAs from June to August 2023, utilizing a quantitative survey design. Direct and mediating effects were analysed through Partial Least Squares Structural Equation Modelling (PLS-SEM). The findings demonstrate that ACIA, UIT, MSIAD, and CIAS significantly enhance IAE, with IAEC acting as a partial mediator in these relationships. Proper compensation serves to motivate internal auditors while simultaneously promoting ethical conduct and independence. DOF and EMICS demonstrated reduced direct effects, suggesting systemic gaps in institutional frameworks. This study integrates RBT and IT to clarify audit effectiveness by examining resources, ethics, and institutional compliance. It advocates for the strengthening of ethical codes, increased compensation for auditors, and resource-based capacity building to improve audit outcomes in Nigeria's public sector.

**Keywords:** Internal Audit Effectiveness; Internal Auditors' Ethical Conduct; Public Sector; Nigeria; PLS-SEM

## ABSTRAK

Kajian ini menyiasat kesan perantaraan tingkah laku etika juruaudit dalaman terhadap keberkesanan audit dalaman di Negeri Kano, Nigeria. Keberkesanan audit dalaman (IAE) adalah asas kepada akauntabiliti dan tadbir urus yang berkesan dalam sektor awam. Di Nigeria, khususnya dalam kementerian, jabatan, dan agensi (MDAs) di Negeri Kano, fungsi audit masih lemah disebabkan oleh beberapa isu, termasuk pampasan juruaudit yang tidak mencukupi, kekurangan kompetensi kakitangan, sokongan pengurusan yang terhad, pemantauan sistem kawalan yang tidak berkesan, pengesanan penipuan yang lemah, serta penggunaan teknologi maklumat yang tidak mencukupi. Walaupun penyelidikan terdahulu telah mengakui cabaran ini, peranan kelakuan beretika juruaudit dalaman sebagai pemboleh ubah pengantara masih kurang diterokai. Kajian ini meneliti bagaimana kelakuan beretika menghubungkan penentu kritikal dengan IAE, dengan menggunakan Teori Berasaskan Sumber (Resource-Based Theory, RBT) yang menekankan kompetensi dan sumber organisasi sebagai pemacu keberkesanan, serta Teori Institusi (Institutional Theory, IT) yang memberi fokus kepada piawaian etika, pematuhan, dan tekanan legitimasi. Kajian ini bertujuan untuk menilai kesan pampasan juruaudit (ACIA), kompetensi kakitangan audit dalaman (CIAS), penggunaan teknologi maklumat (UIT), pemantauan sistem kawalan dalaman (EMICS), pengesanan penipuan (DOF), dan sokongan pengurusan (MSIAD) terhadap keberkesanan audit dalaman (IAE), di samping mengkaji peranan pengantaraan kelakuan beretika juruaudit dalaman (IAEC). Data dikumpulkan daripada 312 juruaudit dalaman di MDAs Negeri Kano antara Jun hingga Ogos 2023, menggunakan reka bentuk tinjauan kuantitatif. Kesan langsung dan pengantaraan dianalisis melalui Pemodelan Persamaan Struktur Kuasa Separa (PLS-SEM). Dapatan menunjukkan bahawa ACIA, UIT, MSIAD, dan CIAS memberi kesan signifikan terhadap IAE, dengan IAEC bertindak sebagai pengantara separa dalam hubungan tersebut. Pampasan yang sewajarnya bukan sahaja memotivasikan juruaudit dalaman, tetapi juga menggalakkan kelakuan beretika serta kebebasan profesional. DOF dan EMICS menunjukkan kesan langsung yang lemah, menandakan terdapat jurang sistemik dalam kerangka institusi. Kajian ini mengintegrasikan RBT dan IT bagi menjelaskan keberkesanan audit melalui dimensi sumber, etika, dan pematuhan institusi. Ia mencadangkan pengukuhan kod etika, peningkatan pampasan juruaudit, v sektor awam Nigeria.

**Kata Kunci:** Keberkesanan Audit Dalaman; Kelakuan Etika Juruaudit Dalaman; Sektor Awam; Nigeria; PLS-SEM

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## **DEDICATION**

This study is dedicated to Almighty Allah (SWT), my family, and all those who believe that where determination exists, failure cannot dismantle the flag of ultimate success.



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## LIST OF ABBREVIATIONS

AC	Audit Committee
ACIA	Adequate Compensation for Internal Auditors
ACFE	Association of Certified Fraud Examiners
AICPA	American Institute of Certified Public Accountants
AfDB	African Development Bank
ANAN	Association of National Accountants of Nigeria
AVE	Average Variance Extracted
BOD	Board of Directors
CG	Corporate Governance
CR	Composite Reliability
CIA	Chief Internal Auditor
CIAS	Competence of Internal Audit Staff
COSO	Committee of Sponsoring Organizations of the Treadway Commission
CIMA	Chartered Institute of Management Accountants
CEO	Chief Executive Officer
CPA	Certified Public Accountants
CPI	Corruption Perception Index
DOF	Detection of Fraud
DCIA	Deputy Chief Internal Auditor
EFCC	Economic and Financial Crime Commission
EMICS	Effective Monitoring for Internal Control Systems
HTMT	Heterotrait-Monotrait Ratio
FRA	Finance Responsibility Act
IA	Internal Audit
IAD	Internal Audit Department
IAF	Internal Audit Function
IAE	Internal Audit Effectiveness
IAEC	Internal Auditors' Ethical Conduct
IAQ	Internal Audit Quality
ICAEW	Institute of Chartered Accountants of England and Wales
ICPC	Independent Corrupt Practices Commission
ICT	Information Communication Technology
ICAN	Institute of Chartered Accountants of Nigeria
IIA	Institute of Internal Auditors
IPPF	International Professional Practices Framework
IT	Information Technology
ISPPIA	International Standards for Professional Practices of Internal Auditing
MDAs	Ministries, Departments, and Agencies
MSIAD	Management Support for Internal Audit Departments
NSA	Nigerian Standards on Auditing
OAG	Office of the Auditor General
OECD	Organisation for Economic Cooperation and Development
OLS	Ordinary Least Squares
PPA	Public Procurement Act
PWC	Price Waterhouse Coopers

PLS	Partial Least Squares
RBT	Resource-based Theory
SAP	Statement on Auditing Practice
SEM	Structural Equation Modelling
SOX	Sarbanes-Oxley Act 2002 (US)
SIA	Senior Internal Auditor
SPSS	Statistical Package for the Social Sciences
UIT	Usage of Information Technology
UK	United Kingdom
US	United States of America
VIF	Variance Inflationary Factor
WB	World Bank



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## CHAPTER ONE

### INTRODUCTION

#### 1.1 Background of the Study

Governments and nations share the responsibility of ensuring accountability in the use of public finances and limited national resources. These resources must be used effectively, efficiently, and economically to deliver public services. The internal audit (IA) function acts as a crucial mechanism for managing these limited resources, especially in complex systems like the public sector, which requires careful and regular deployment of public resources (Alkebsi & Aziz, 2017). However, there is still limited empirical evidence showing how effectively internal audit practices are implemented in the public sector (Alzeban & Gwilliam, 2014a). The public sector encompasses a diverse range of organizations with varying structures and functions, all working towards achieving government objectives (Oktavian et al., 2023). Internal audit procedures in the public sector differ from those in the private sector due to differences in organisational duties, structures, and auditor responsibilities, particularly in terms of size, performance standards, and institutional complexity (Fayyadh et al., 2022).

Improving financial management in the public sector, especially in developing countries, requires adopting global best practices and strengthening internal audit, control, and governance systems. It is important to clearly define resolutions for implementing IA procedures, especially given recent financial crises and inconsistencies that have led to increased fraud and scandals (Parker et al., 2023). Internal audit processes are vital to stakeholders and regulatory agencies worldwide,

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**LIST OF APPENDICES**

**APPENDIX A**

**APPENDIX A: RESULT VARIABLES MISSING DATA**

Result Variable	N of Replaced Missing Values	Case Number of Non-Missing Values		N of Valid Cases	Creating Function
		First	Last		
IAE1_1	1	1	305	305	SMEAN(IAE1)
IAE3_1	1	1	305	305	SMEAN(IAE3)
IAE5_1	1	1	305	305	SMEAN(IAE5)
IAE10_1	1	1	305	305	SMEAN(IAE10)
ACIA1_1	1	1	305	305	SMEAN(ACIA1)
ACIA2_1	1	1	305	305	SMEAN(ACIA2)
ACIA3_1	1	1	305	305	SMEAN(ACIA3)
ACIA4_1	1	1	305	305	SMEAN(ACIA4)
ACIA5_1	1	1	305	305	SMEAN(ACIA5)
ACIA6_1	1	1	305	305	SMEAN(ACIA6)

**APPENDIX B Total Variance Explained**

Component	Initial Eigenvalues			Extraction Sums of Squared Loadings			Rotation Sums of Squared Loadings		
	Total	% of Variance	Cumulative %	Total	% of Variance	Cumulative %	Total	% of Variance	Cumulative %
1	18.539	30.899	30.899	18.539	30.899	30.899	11.047	18.412	18.412
2	3.909	6.514	37.414	3.909	6.514	37.414	7.327	12.212	30.624
3	3.888	6.480	43.894	3.888	6.480	43.894	3.941	6.568	37.192
4	3.194	5.323	49.217	3.194	5.323	49.217	3.396	5.660	42.851
5	2.631	4.384	53.602	2.631	4.384	53.602	3.227	5.379	48.230

6	1.62 1	2.702	56.304	1.62 1	2.702	56.304	2.36 6	3.943	52.174
7	1.44 5	2.408	58.712	1.44 5	2.408	58.712	2.03 0	3.384	55.557
8	1.33 5	2.225	60.937	1.33 5	2.225	60.937	1.84 8	3.080	58.637
9	1.23 4	2.056	62.993	1.23 4	2.056	62.993	1.62 3	2.705	61.342
10	1.14 5	1.909	64.902	1.14 5	1.909	64.902	1.47 5	2.458	63.800
11	1.04 2	1.737	66.639	1.04 2	1.737	66.639	1.45 3	2.421	66.222
12	1.02 7	1.712	68.350	1.02 7	1.712	68.350	1.27 7	2.129	68.350
13	.962	1.604	69.954						
14	.915	1.525	71.479						
15	.876	1.459	72.938						
16	.873	1.454	74.393						
17	.815	1.359	75.751						
18	.797	1.328	77.079						
19	.753	1.255	78.333						
20	.732	1.220	79.554						
21	.706	1.176	80.730						
22	.699	1.166	81.895						
23	.641	1.068	82.963						
24	.620	1.033	83.996						
25	.593	.988	84.984						
26	.576	.960	85.944						
27	.538	.897	86.842						
28	.524	.873	87.715						
29	.505	.842	88.557						
30	.487	.811	89.369						
31	.482	.804	90.172						

32	.433	.721	90.893					
33	.404	.673	91.566					
34	.399	.666	92.232					
35	.394	.657	92.889					
36	.369	.614	93.503					
37	.344	.574	94.077					
38	.342	.571	94.648					
39	.322	.536	95.185					
40	.311	.518	95.703					
41	.286	.477	96.180					
42	.280	.467	96.647					
43	.269	.448	97.095					
44	.263	.438	97.532					
45	.222	.369	97.902					
46	.202	.336	98.238					
47	.190	.317	98.555					
48	.167	.278	98.834					
49	.158	.264	99.097					
50	.144	.240	99.337					
51	.111	.184	99.521					
52	.085	.142	99.663					
53	.065	.109	99.772					
54	.045	.076	99.848					
55	.040	.067	99.915					
56	.029	.048	99.963					
57	.010	.016	99.979					
58	.007	.012	99.992					
59	.003	.005	99.997					
60	.002	.003	100.000					

Extraction Method: Principal Component Analysis.

**APPENDIX C CONSTRUCT RELIABILITY AND VALIDITY**

	Cronbach's alpha	Composite reliability (rho_a)	Composite reliability (rho_c)	Average variance extracted (AVE)
Adequate compensation for an internal auditor	0.910	0.921	0.933	0.707
Competence of _internal audit staff	0.906	0.903	0.930	0.692
Detection of fraud	0.904	0.906	0.926	0.678
Internal audit effectiveness	0.933	0.940	0.940	0.512
Internal audit ethical conduct	0.931	0.932	0.945	0.713
Management Support for the Internal Audit Department	0.845	0.881	0.895	0.643
Usage of info tech	0.953	0.953	0.963	0.815
An effective monitoring internal control system	0.871	0.885	0.893	0.516

**APPENDIX D PATH COEFFICIENT (MEAN, STDEV, T-VALUE)**

	Original sample (O)	Sample mean (M)	Standard deviation (STDEV)	T statistics ( O/STDEV )	P values
Adequate compensation for internal auditor -> Internal audit effectiveness	0.205	0.205	0.054	3.759	0.000
Adequate compensation for internal auditor -> Internal audit ethical conduct	-0.147	-0.145	0.051	2.878	0.002
Competence of _internal audit staff -> Internal	0.176	0.175	0.060	2.946	0.002

audit effectiveness					
Competence of _internal audit staff -> Internal audit ethical conduct	0.210	0.214	0.061	3.425	0.000
Detection of fraud -> Internal audit effectiveness	-0.090	-0.093	0.040	2.272	0.012
Detection of fraud -> Internal audit ethical conduct	0.324	0.321	0.044	7.431	0.000
Internal audit ethical conduct -> Internal audit effectiveness	0.216	0.222	0.054	4.015	0.000
Management Support for internal audit department -> Internal audit effectiveness	-0.160	-0.165	0.077	2.076	0.019
Management Support for internal audit department -> Internal audit ethical conduct	0.265	0.255	0.059	4.499	0.000
Usage of info tech -> Internal audit effectiveness	0.554	0.552	0.043	12.760	0.000
Usage of info tech -> Internal audit ethical conduct	0.176	0.181	0.034	5.136	0.000
Effective monitoring of the internal control system -> Internal audit effectiveness	0.286	0.292	0.068	4.197	0.000
Effective monitoring of the internal control system -> Internal audit ethical conduct	-0.160	-0.156	0.060	2.651	0.004

**APPENDIX E**  
**LIST OF KANO STATE MINISTRIES, DEPARTMENTS, AND AGENCIES**  
**(MDAs)**

**OFFICE OF THE HEAD OF CIVIL SERVICE**  
**MANPOWER DEVELOPMENT DIRECTORATE.**

- Government House (GH)
- Deputy Governor's Office (DGO)
- Cabinet Office (SSG's Office) (AGS, REPA & Special Duties Directorate)
- Office of the Head of Civil Service
- Civil Service Commission (CSC)
- Kano State House of Assembly (KNHA)
- Ministry of Information (MOI)
- Ministry of Finance (MOF)
- Ministry of Justice (MOJ)
- Ministry of Planning and Budget (MOPB)
- Ministry of Environment (M.O. Env.)
- Bureau for Land Management
- Ministry of Land & Physical Planning (MOL)
- Ministry of Works, Housing and Transport (MOWHT)
- Ministry of Education, Science & Technology
- Ministry of Health (MOH)
- Ministry of Water Resources & Rural Development
- Ministry of Commerce, Industry, Coops & Tourism
- Ministry of Women Affairs & Social Development (MOWA)
- Ministry of Agriculture & Natural Resources
- Due Process Bureau (DPB)
- Office of the State Auditor General (OAG)
- Local Government Audit (LGA)
- Sec. School Management Board (KSSMB)
- State Primary Education Board (SUBEB)
- Science and Technology School Board (STSB)
- Kano State Pension Fund Trustee (KSPFT)
- State Relief & Rehabilitation Agency (SARERA)
- History and Culture Bureau (KSHCB)
- Kano Independence Electoral Commission (KANSIEC)
- Public Complaint & Anti-Corruption (PCAC)
- Community Re-orientation Council (CRC)
- Kano State Library Board (KSLB)
- Abubakar Rimi Television (ARTV)
- Kano State Film Censorship Board (KSFCB)
- Primary Health Care Management Board (PHCMB)
- Kano State Housing Corporation (KSHC)
- Kano Agricultural Supply Company (KASCO)
- Kano Afforestation Project (KNAP)
- Kano Geographical Information System (KANGIS)
- Kano State Shari'ah Commission (KSSC)

- Kano State Scholarship Board (KSSB)
- Drugs Medical Consumable Management Agency (DMA)
- Radio Kano (RK)
- Kano State Water Board (KSWB)
- High Court of Justice (HCJ)
- Kano State Sharia Court of Appeal (KSSCA)
- Judicial Service Commission (JSC)
- Kano State University of Science and Technology, Wudil (KUST)
- Audu Bako College of Agric D/Batta (ABCOA)
- Kano State Multi-Door Court (KMDC)
- Sa'adatu Rimi College of Education (SRCOE) Kumbotso
- Public Account Committee (PAC)
- Kano State Printing Press (KSPP)
- Kano State Guidance & Counselling Board (KSGCB)
- Kano State Emirate Council
- Council of Chiefs
- Kano State Road Maintenance Agency (KARMA)
- Kano State Hisba Board (KSHB)
- Kano State Transport Authority (Kano Line)
- RUWASA
- North-West University (NWU)
- Aminu Kano College of Islamic and Legal Studies (AKCILS)
- Kano State Polytechnic (KSP)
- Agency for Mass Education (AME)
- Kano State Sustainable Kano Project (KSSKP)
- WRECA
- Kano State Zakkah & Hubsi Commission (KSZHC)
- Kano State Zoological & Wildlife Management Agency (KAZOWMA)
- Kano State Hospital Management Board (KSHMB)
- Kano State Internal Revenue Service (KSIRS)
- Abubakar Rimi Market (ARM)
- State Agency for Control of Aids (SACA)
- KNUPDA
- KAROTA
- REMASAB
- Kano State Sports Commission (KSSC)
- Directorate of Youth Development & Economic Empowerment
- College of Arts, Science & Remedial. Studies (CAS)
- Kano State Tourism Board (KSTB)
- Kano State Pilgrims Welfare Board (KSPWB)
- Rural Electricity Board (REB)
- Law Reform Commission
- Kano State Bureau of Statistics (KSBS)
- Kano State Investment and Properties (KSIP)
- Kano State Bureau of Statistics (KSBS)
- Kano State Quranic & Islamiyya Schools Management Board (KSQISMB)

- Private & Voluntary Institutions Board
- College of Nursing and Midwives, Madobi
- School of Hygiene
- Rabi'u Musa Kwankwaso College of Arts, Science and Remedial Studies, T/Wada
- Computer Centre
- Corporate Security Institute
- SERVICOM Directorate
- Kano State Consumer Protection Council (KSCPC)
- Rural Access and Mobility Directorate
- Kano State Contributory Health Care Management Agency (KSCHCMA)
- Asphalt and Quarry Ltd
- Kano State Fire Service Board (KSFSB)
- Kano Investment Council (KANINVEST)
- Ministry for Rural and Community Development
- Ministry for Special Duties
- Office of the State Accountant General (OAG)

