The Impact of Experience and Training Courses on Improving the Professional Performance of Internal Control and Auditing

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Abstract

The study aimed to identify the role of experience and training in improving the job performance of internal control units and departments in Al-Muthanna Governorate.

questionnaire forms were distributed to the employee distribution units in government departments in Muthanna Governorate، where the areas of training and experience were divided into axes (identifying needs، implementing training programs، evaluating training programs) and the areas of employee performance were divided into four axes (seriousness in work، accuracy in performance Work، motivation، team work) The researcher extracted the discriminatory ability of the paragraphs of the training and experience scale and the performance scale of employees. He used the appropriate statistical methods for spss research and concluded that there is a strong correlation between experience and training on the one hand and the performance of workers on the other hand، in addition to deducing the workers performance equation in terms of training and experience (Performance of workers:(p.) = constant a + (b x training and experience).

Key words: Training Courses، Improving the Professional

Introduction

It is difficult to provide a specific definition of performance because it belongs to a multi-term family. The meaning and purpose is that it may correspond to many words, and the term performance carries an expanded interpretation that explains that the term performance is still ambiguous due to its use in several areas in the field of business. It is a multidimensional concept that corresponds to many meanings, so we will try to highlight the linguistic and technical concepts in the field of business administration and regulations, and define the definitions of performance with the presentation, and to clarify, performance is one of the important conditions that every manager seeks to improve regardless of his position and organizational level. However, researchers have not yet been able to provide an accurate and agreed upon concept for this term. In another direction, it means giving the general form to something. It was defined by (Othman, 2005, 96) as "the way work is done." Yan, 1994, 1471) also presented that performance is a multi-faceted concept in which there are mental, psychological, and physical aspects that intertwine with each other, and it has a great impact on the superiority or that of the institution and its reflections on society. The first study of administrative sciences clearly shows that the individual is a fundamental dimension in all business organizations and occupies a large part of The interests of

senior management, the organization because it is the product of all material and human variables and a reflection of organizational capabilities to respond to changes and updates that affect its survival and development. (Al-Husseini, 2000, 134) defines performance as "representing the comprehensive, continuous activity that reflects the success of the institution, its continuity and its ability to adapt to the environment, or its failure and shrinkage, according to specific foundations and standards set by the institution according to the requirements of its activity, and in light of the long-term goals." The European Foundation for Quality Management defines performance as a measurement of what has been accomplished by the individual, team or institution. The first requirement: Types of performance

As is the case with the classification of other economic phenomena, there are problems in classifying performance at the same time, and within the framework of classification, institutions cannot rely entirely on anyone. There are no other components to achieve the required level of performance, but one aspect is given more importance than the other, as it also appears that this relative importance changes as the institution grows and enters a new stage in its life, which makes performance an advanced concept, taking into account that performance develops over time due to internal evaluation criteria and those determined by the external environment. Any performance is determined on a variable basis, the factors that reflect the development of the institution or department. The stage of its entry into the market may be an appropriate measure of organizational performance.

First: Organizational level performance:

Organizations are complete or partial systems that require large investments that provide many outputs to the customer, and the system consists of the following elements: the market or groups of consumers or users outside the resources that the organization needs to obtain in relation to the outputs required for its work, which are capital, technology and human resources.

As well as legislation and timing, then the economic, political and social environment and values that affect organizational planning, each organization is considered a system that must adapt to internal and external changes and influences around it, and performance at the organizational level includes the following basic elements:

1- Strategy and objectives: These are related to beneficiaries or customers or the product and the quality of the commodity or service.

2- Organizational structure: The analysis here is based on the level of efficiency and effectiveness of the structure and its ability to serve a process that produces a commodity or service.

3- Scale: It is a tool that can be used in a way that serves the strategy and objectives.

4- Management: Here, we study how management works on the path and direction and how the correction or correction process is (Al-Marsi, 2003, 142)

Second: Performance at the job level:

As we all know, the outputs of any institution are achieved through the process, and the process is managed and implemented by ordinary individuals working in a team, group or unit at various levels, professions and work fields. The performance of this level is called the job performance of human resources, whether it is the result of the performance of one individual or a group of individuals. Therefore, the job performance of human resources is the main controller of the level of performance (Mazhuda, 2001, 46).

Second requirement: Factors affecting performance (Al-Marsi, 3200, 142)

Employee performance is not determined by their skill level alone, as variables such as employee experience, work environment, colleagues, managers, etc. interact to affect performance. The following are the most important factors that affect the performance of an employee or worker in an institution:

1- Administrative skills: Good management helps employees to be more motivated, work harder, and do better work. Poor management can have the opposite effect by making people less happy, less productive, and less effective. We've found plenty of studies that show that management has a huge impact on how well employees do their jobs. One way to improve performance is to find and fix management issues.

2- Organizational culture: Part of what makes employees act the way they do is what they believe. Certain behaviors help employees do their jobs better, and while changing workplace culture takes time, teaching the right values can help change how employees think about their jobs and how they do them. These things, like a learning mindset and constant change, can help employees do their jobs better.

3- Believe in the importance of digital information and imagination.

4- Be willing to change and try new things.

5- You're probably at your best when you listen to your employees. Listening to your employees ensures that everyone is included and treated the same at work. This means that good leaders should listen to their employees and that communication should go both ways. More employee talk and hearing different perspectives is always a good thing for everyone. 6-Physical Work Environment: Important employee metrics such as engagement, happiness, and success are also affected by the physical work environment. The workplace should be good and fit the needs of the community and the people who work in it. Creative startups tend to create workspaces and values.

And tasks that reflect its culture. Some of these things are: inspiring designs, event spaces, games, and more. In general, people feel better at work when their work environment is better Tasks and workflow at work every day (Casta et al., 1999, 146):

Employees are more likely to work hard if they find their jobs interesting, enjoyable, and important. When workers get tired, it is easy for their work to suffer. In some situations,

improvements can be made to make people more interested, more motivated, and more satisfied with their work.

Digital work settings can be easy to use and smooth or difficult to use and complex. The more a company spends on its digital parts, the happier and better its employees will be, even in the digital workplace.

The importance of employee performance (Yamina, 2013, 75)

1- The importance of training for the organization

2- Developing employees' competencies and experiences and enhancing their skills.

3- Preparing generations to assume leadership positions.

4- Confronting changes in the economic and social system, which coincides with the development of science and technology.

The third requirement: The importance of the control system for institutions

Henri Fayol defined control in 1916 as "in any project, it includes discovering whether everything has been and is being done according to the plans set, the instructions issued, and the principles in force. It aims to identify weaknesses and errors, and then work to treat them and prevent their recurrence. Control is on everything, whether work, things, individuals, or positions" (Al-Azhari, 2005, 302)

The importance and role of control for the head of the department:

- Continuity of control and supervision: The evaluation system and the performance of those in charge of this system make it in constant and continuous contact with subordinates to make an objective assessment.

- The employee's feeling that the main goal behind the evaluation is to address weaknesses makes him always feel friendly, understanding, and good relations between employees and their superiors.

- Evaluation provides human resources management officials with realistic information about the performance and conditions of employees in the institution, and this is considered a starting point for conducting studies (Al-Naimi, 2011, 16).

The importance of performance evaluation for the department:

- Revealing the extent to which the organization's objectives are achieved: The performance evaluation system is of particular importance in determining the extent to which employees contribute to achieving the organization's general objectives. Accordingly, it is natural that the organization's general objectives are not isolated from the employees' objectives.

- To raise the level of public service in the organization: The performance evaluation system that records.

Efficiency measurement reports are a means of improving the level of public service and detecting employees who need more supervision, guidance and training.

- Monitoring the actions of heads: Performance evaluation gives senior management an indication of the extent of the efficiency and supervisory and guidance capabilities of the heads of the institution through the results of the efficiency reports submitted by them and their review and analysis.

The control or review system is important in the process of restoring the values of integrity of institutions or government departments after the many financial problems that occurred in the control departments and large companies. "(Bubilek, 2017, 6), and Friender saw that "it aims to direct the work of private or governmental institutions and major companies by achieving transparency and objectivity, and thus creating an internal control framework that provides senior management with the necessary and appropriate information about the progress or lack of progress in the institution. "Verdina,2011,74)).

Its importance is generally considered important through its overlap in some accounting activities and operations within departments and institutions. Training makes the employee more interested in completing his tasks according to the specified standards and with optimal use of available resources. There is also an atmosphere of competition among employees to provide new ideas and suggestions that the employee acquires through these training courses. In turn, he exchanges his new ideas and knowledge with colleagues. He sees that he has acquired knowledge, skills and abilities that enable him to complete his work with accuracy and high quality. Priority can be given to the priority and role of auditing within each institution by providing a path for correction and correction for various departments within the institution. (Zuhair,2015,61).

A. Instead of criticizing it, it helps and guides the management.

B. It sets and participates in making the long-term plan through what it reveals about the occurrence of risks.

C. Exploiting resources in different fields

D. Providing efficiency and accuracy in the performance of employees or those in charge of the auditing profession.

E. The audit and control system is programmed as a reasonable assurance that the objectives The institution's plan has been achieved.

The fourth requirement: Principles and characteristics of control

There are many principles and characteristics that must be available in a sound control system in order to achieve the desired benefit from it. Among these characteristics are the following:

1- Control must reflect the nature and needs of the required activity: This means choosing good control systems that are compatible and appropriate to the activity in which it is applied. For example, the system applied by the marketing department differs from the one applied by the

finance department, and therefore what is suitable for a small-sized project is not suitable for a large-sized project.

2- Immediate detection of deviations: The ideal or typical control system is the one that prevents deviations from occurring before they occur (Al-Masry, 2001, 22).

3- The necessity of providing feedback: This means the necessity of providing the necessary information from the drawn plans and their actual implementation, or what is happening or what is expected to happen, and then revealing the deviations. Without the intervention of these ideas or information, these departments will not be able to practice the control process in an effective manner.

4- The necessity of flexibility in control systems: We mean by this the ability to respond and adapt to changing circumstances that may be caused by the failure of the control system used and its inability to detect deviations in a timely manner.

5- The necessity of the control system being appropriate for the organization: This means that the control system is compatible with the components of the organizational structure and its parts because this affects the determination of the paths of information and data flow.

6- Self-control of the control system: meaning the ability to self-control, i.e. the ability to predict and determine deviations between planned standards and actual performance.

7- The necessity of achieving direct communication between the two parties of the control process: the controller (who is performing the control) and the controller (who is being controlled). The indirect relationship between the two parties of the control process may result in confusion or loss of information and data necessary for the control process.

8- The necessity of taking into account the impact of the control process on individuals: If individuals and groups do not understand and are not compatible with the control process and its objectives, they cannot be expected to be able to implement it and work to make it successful.

9- Control tools must be economical: That is, the tools used in control must be equal to their value. In this case, using the control system is a relative matter, as the benefits vary and the importance of the problem we are addressing, as well as the size of the institution and the expenses borne by the institution.

10- Control tools must be easy to understand: That is, control tools must be easy to understand for managers Administrators who use them, and thus the manager who does not understand these tools becomes far from the control function due to their use of mathematical rates that are difficult for him, and therefore the control devices must rely on simplicity and ease to ensure their effectiveness, success and use in work.

11- Control tools must include taking corrective measures: Effective and successful control is the one that can take the necessary corrective measures for these issues, and therefore the control tool shows where errors occur, the individuals responsible for them and the means used to treat them.

Third topic: Foundations of the control process

The control device seeks to ensure the efficiency and effectiveness of operations and the good implementation of plans and research in correcting the system to show the features of the danger of deviations and is built on the following foundations (Suleiman, 1997, 331):

1. Developing the approach that combines the previously objective plans and estimated budgets.

2- Measuring the progress of work and its results, and then comparing these results with that planning, as measuring performance is done by setting a number of indicators that formulate this performance in a clear and understandable form through graphs, maps or reports.

3- Evaluating performance and detecting deviations, which aims to determine the percentage of achieving plans and their objectives by detecting deviations that occur by analyzing their various indicators and searching for their causes.

4- Defining and improving performance and setting reasonable concepts that contain: the corrective procedure that results from inappropriate deviations and preventing their recurrence.

5- Work to reduce the occurrence of inappropriate variables as we distinguish between primary preventive control and current control (operational control) and post-control (corrective.

Some misconceptions in control (Al-Hassan, 2014, 10):

1. Control may be considered a restriction on freedoms or a restriction of freedom or action.

1- The official control atmosphere may have a behavioral and negative impact.

2- Related to the position of scientific management and administrative dimensions, it may be believed that control comes at the end of the administrative process or its beginning.

First requirement: Types of internal control system

One of the most important areas of control types is summarized in:

First: Internal accounting control: Determining the accuracy and approval of accounting data recorded in books and accounts, tracking their accuracy, recording them, analyzing them, classifying them, and displaying Accounting data, and the most important procedures are the following:

1- Use double-entry records.

2- Determine the financial responsibilities and responsibilities of the institution and separate its functions

3- Use the comprehensive control system and auxiliary account.

4- Review the monthly schedule.

Prepare periodic reports on the amount of income. (Abdul Majward, Awad, 2003, 163).

First purpose: Evaluation and self-evaluation of the internal control system:-

The control inspector begins his work in accordance with the instructions and laws on which he relies, without deviating from them in any way due to personal diligence, consideration and ethics, including pressure from subordinates at work. Therefore, the department must take the internal control system as an evaluation focus. To determine the control climate in the institution (Faleh, 2017, 76), to perform the evaluation process, the auditor must study and understand the internal control system, then test and evaluate it. The auditor must determine whether internal control is sufficient and whether internal control is working as intended. Records and books, both manual and electronic, are appropriately organized and reflect the performance of the internal control system (Enas, Kubra Muhammad, 2020, 25). The internal control system, which is constantly examined to ensure its suitability and proper functioning, must ensure that control methods operate effectively and with distinguished efficiency (Al-Thunayan, 2010, 10). The most important objective evaluation methods for monitoring and auditing methods appear through the following:

Workshop method: With the formation of the staff team, this is based on conducting a personal evaluation of monitoring and internal auditing methods, as the consensus process for the working group is carried out through the principles used in the workshop:

1- Determine the objectives, and the topic or field that you will talk about in the workshop.

2- Identify the difficulties that may face audit or control risks.

3- Questionnaire: Through this design, data is obtained about the audit or difficulties and problems through a questionnaire form that includes the topics required to be discussed and a correction key of yes or no in the statistical field in order to reach the accurate evaluation.

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