

**PERCEIVED QUALITY OF INTERNAL CONTROL SYSTEM OF
PUBLIC SECTOR ORGANIZATIONS IN WESTERN
PROVINCIAL COUNCIL**

By:



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ABSTRACT

Perceived Quality of Internal Control System of Public Sector Organization in Western Provincial Council

Empirical knowledge gaps are identified regarding quality level of internal control system of public sector organization in Western Provincial Council. Therefore, the main purpose of this research is reviewing quality of internal control system.

This study is conducted with six research objectives to determine the level of quality of internal control system of public sector organizations in order to determining the level of quality of control environment, control activity, risk assessment, information & communication and monitoring.

The methods of analysis this research is frequency distribution and descriptive statistics and its statistical sample is included 100 employees in selected public sector organizations in Western Provincial Council. Questionnaires are conducted to find required information from selected sample. A five point Likert scale is used to measure respondent's knowledge and perception of internal controls and the organizations' internal control system quality. Responses range from strongly disagree to strongly agree, where 1 represented strongly disagrees and 5 represented strongly agree. Statistical Package for Social Sciences (SPSS) is used to analyze data and presented in the form of means and standard deviations for each question and each section of the questionnaire. The Cronbach's Alpha is used to measured internal consistency of all dimensions and it exceeds 0.7. The study found that the five components of internal control system are highly rated by respondents with mean values of 4.185, 4.2167, 4.2683, 4.255 and 3.97 respectively. As the result of the research, the research objectives were fulfilled by the way finding high level of quality of internal control system.

Keywords: Quality of Internal Control System, Control Environment, Control Activity, Risk Assessment, Information and Communication, Monitoring, Public Sector Organizations

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