

# The Factors Effectuated in the Internal Control Systems at the Private Hospitals in Jordan -A Field Study-

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## Abstract

The objective of this study is to know on the factors on the internal control systems at the private hospitals in Jordan by testing the effectiveness of those systems and measuring their strength through the study of the following aspects:

- 1- The relationship between the size of the hospital represented by its capital and the effectiveness of the internal control systems.
- 2- The care of the external auditor in the evaluation of internal control systems on the effectiveness of the internal control system itself.

Several statistical techniques were used in conducting this study.

The researcher arrived at the followings conclusions:

1. There is a direct correlation between the degree of effectiveness of internal control systems in the private sector hospitals and hospital size representing the registered capital.
2. There is a direct correlation between effectiveness and the care of the external auditor in assessing the internal control systems.

The study recommends by the following:

1. Should be linked to the effectiveness of the control systems strength of these systems out strong internal control system would maintain the hospital.
2. The need to increase attention to the external auditor examine the internal control systems periodically, leading to increased effectiveness of these systems.
3. The necessity of activating the role of internal control units.

## Chapter 1 Introduction

### Preface

The internal control become these days management tool can be relied upon to streamline the administrative process in its contemporary sense, it almost is not without structure of any business organization (project or company), especially large organizations.

### Study Problem

The written regulations that operates facilities are the elements of the internal control systems that partially or completely absent or non-activated is the weakness in internal control both (management control, financial control), and problem of the study can be summarized by asking the following questions:

- 1 – Is there relationship between the internal control systems applied in the private hospitals sector and the size of the registered capital?
- 2 - Does the external auditor assessment of the internal control system in the private sector hospitals on the effectiveness of the internal control system, and for the purpose of expressing an opinion on the financial statements for these facilities?

### Study Importance

The importance of this study of the importance of the role played by the internal control systems to maintain the assets of the hospital and on the accuracy of the financial information needed to make decisions in those hospitals and evaluated. Since hospitals are an important economic sector feed the Gross National Profit (GNP), had to be standing on this sector and give sufficient weight to the advancement and maintain it.

### Study Objectives

This study aims to know of the internal control systems at the private sector hospitals in Jordan and through the study of:

- 1 - The relationship between the size of the hospital representatives of the registered capital and the effectiveness of the internal control system.
- 2 - Impact care of the external auditor on the effectiveness of the internal control system in those hospitals.

### Literature Review

There are many studies that addressed the issue of internal control in the various economic sectors, which related to the subject of the study, and from studies that had a link to the subject are:

- 1- **Study Zidane (2001)** entitled "**Evaluation** of the internal control systems in the Jordanian private

universities".

The purpose of this study was to evaluate internal control systems in the Jordanian private universities through the regulations and instructions of their own, and study the impact of the work of the external auditor on the effectiveness of the internal control system, and the study of the relationship between the size of the university and the effectiveness of the internal control system. The researcher reached several conclusions, including:

1. There is a direct correlation between the size of the university representatives of property rights and the number of students and the effectiveness of the internal control system.
2. The study showed that there is a positive relationship between the level of interest of the external auditor and the degree of effectiveness of the internal control system.
3. There is no relationship between the relative importance of each procedure of internal control procedures and the proportion of the use of that procedure.

The study recommended a number of recommendations including:

1. Invite relevant official bodies issuing legislation requiring private universities to publish annual reports on the effectiveness of the control systems, so as to raise interest in the subject of internal control.
2. Increased interest in activating the internal control systems by creating committees controlled by members of the boards of trustees and make these committees is the foremost authority of Internal Auditors.

## 2 - Study Ruok (2002) entitled "Evaluation of the internal control systems in companies producing oil and gas operating in Libya".

The purpose of this study was mainly to evaluate internal control systems in companies producing oil and gas operating in Libya To achieve this objective researcher has identified sub-goals:

1. Statement as to whether internal control systems to ensure maintaining the assets of companies that produce oil and gas in Libya.
2. Statement as to whether the internal control systems in companies producing oil and gas operating in Libya to ensure the accuracy of accounting information.
3. Statement as to whether the internal control systems in companies producing oil and gas operating in Libya to ensure a clear understanding of the responsibilities and powers and compliance with laws and policies set by senior management.

The researcher concluded several important results:

1. Internal control systems are in oil and gas companies in Libya in general medium due to poor durability rules and procedures relating to the preservation of the assets of the companies, and failure to ensure the accuracy of accounting information and uncle compliance with laws and policies in force.
2. The oil companies in Libya does not show enough interest in applying regulations and financial regulations governing the work.
3. Senior management does not show enough interest the internal audit function.

The researcher recommended several proposals, including:

The oil and gas companies pay more attention to the application of the Financial Regulations and the rest of the regulations governing the work issued by the National Oil Corporation, as well as developing the skills and capabilities of internal auditors to enable them to carry out their functions to include supervisory performance evaluation processes.

### Study Hypothesis

#### The First Hypothesis

This hypothesis states that:

**H0:** No statistically significant relationship between the degree of effectiveness of internal control systems in the private sector hospitals and the size of the hospital representatives of the registered capital.

#### The Second Hypothesis:

This hypothesis states that:

**H0:** No statistically significant relationship between the degree of effectiveness of internal control systems in the private sector hospitals and the level of interest of the external auditor evaluate these systems.

### Study Methodology

Two approaches will be followed to achieve the objectives of the study:

First - the descriptive and the theoretical aspect of this study, where they were to go back and check on the laws and regulations, periodicals, articles, books and references on the subject of the study through libraries and the Internet and official circles.

Second - the analytical method and the practical side (field) for this study where a questionnaire was designed to collect and analyze information using different statistical methods.

### **Statistical Population**

The study population consists of working in financial services and internal auditors in private sector hospitals in Jordan. The total number of hospitals in the private sector, who entered the study, 27 hospitals.

### **Data Sources**

Data collection was required from the following sources:

**First** - primary sources: include questionnaires, interviews, and observations, and the financial statements and final accounts.

**Second** - secondary sources: include books, references, periodicals, studies, research, and theses.

## **Chapter 2 The Internal Control**

### **The Concept of Internal Control**

I have touched on many of the researchers, scholars and professional organizations of the concept of internal control as defined as:

Set standards and methods adopted by the institution or established herself in order to protect cash and other assets, as well as with a view to adjust the mathematical precision as restricted books. (Abdullah, 2004).

As defined by the Institute of Chartered Accountants in the United States (1949) as internal control:

Include internal control over organizational plan administrative, and how to coordinate as well as a means adopted by the facility to protect the assets, as well as to ensure accuracy calculations of accounting information and beside it aims internal control to improve competence productivity and to monitor the implementation of administrative policies set by management and labor to walk within the plans drawn.

### **Factors Affecting the Development of Internal Control**

There are many factors that have helped to develop internal control, has reached several researchers (Hijjawi, 1999) to a combination of factors, including:

- a. Increasing the size of the administrative units and multiple operations.
- b. The devolution of powers and responsibility accounting.
- c. Leaders need to reports and periodic financial statements.
- d. Evolution in external oversight.
- e. To prevent embezzlement, theft, misuse and protect public funds. (Hijjawi, 1999, p 212).

### **Internal Control Objectives**

With the main objective of the internal control unit in any organization is to contribute to the achievement of the overall objectives of the internal auditors are seeking primarily to achieve the following objectives:

1. Review and evaluate the internal control system.
2. Determine the extent of the commitment of personnel policies and procedures of the project.
3. To protect the assets of the project.
4. To prevent fraud and errors, detecting if signed.
5. Determine the extent of reliance on the accounting system and financial reporting, and to make sure that the information contained therein accurately reflect reality.
6. Do regular and periodic audits of different activities, and report findings and recommendations to senior management.
7. Determine the extent of the government's commitment to the project requirements and popular.
8. Assessing the performance of individuals in general.
9. Cooperation with the auditor to identify areas of external audit.
10. To participate in programs to reduce costs and establish the necessary procedures. (Al-Amrat, 1990, pp. 41-43).

### **Basic Features of Internal Control Systems**

Characterized any sound system of internal control has the following characteristics:

1. Organizational plan: it requires a sound system of internal control administrative regulatory plan that would divide the project into major departments and sub-departments appropriate.
2. Procedures for accreditation and registration processes and preserve the assets: The aim of financial control procedures and accounting to maintain the funds and property of the project and to protect these funds from illicit exploitation or abuse.
3. Administrative supervision and follow-up performance (including internal audit): One of the basic characteristics of the internal control system is the managers to supervise and control the administrative operations of the company's financial and financial position at regular intervals through reports interim financial (monthly, quarterly or semi-annual) and data various statistical providing to management. (Khudair, 1996, pp. 200-204).

### **Basic Principles of Internal Control Systems**

The internal control system on four main principles:

1. Accreditation system or permit operations: whereby are not some actions by persons interested in precisely such as the signing of the checks, and the adoption of bills to pay, and the issuance of purchase orders, and approve appointments in the functions of the facility etc.
2. Connectivity and system matching and balancing the different accounts and balances, which evolved into highly complex systems using different investigation in accounting mechanism.
3. The internal audit function is not part of the accounting function, but a separate tool, intended to ensure the accuracy and effectiveness of the systems and procedures within the project, and reports to management weaknesses and deviations that have been discovered.
4. Separation of functions and duties: are the separation of the accounting function and the rest of the other functions of the project such as procurement functions, production and sales.  
( Khudair, 1996, pp. 205, 206).

### **Branches of Internal Control**

**First:** Managerial Control: The plan includes regulatory procedures and records that specializes decision issuance processes that lead to the adoption and licensing operations of the administration. And authorizing operations is a function of management functions have direct contact with management responsibility for achieving the objectives of the entity which is the starting point for accounting control systems report on operations.

**Second:** Accounting Control: The plan includes regulatory procedures and records relating to the protection of the funds and the accuracy of the accounting records and reliability and are therefore designed to obtain reasonable assurance, including the following:

- i. The operations are performed in accordance with the instructions of the public administration or private.
- ii. The operations are recorded including:
  1. Allow the preparation of financial statements that conform to generally accepted accounting principles or any other measure applies to these lists.
  2. Responsibility for settling accounts for assets.
- iii. Contact assets is only permitted with permission from the administration.
- iv. The amounts recorded by the assets for accounting must be compared with the existing assets at reasonable intervals and appropriate action on any teams.

**Third:** Internal procedures : The division of labor and power, to the events of the settings on the daily operations and routine whereby permitted someone from someone else's work independently with him or that the work of someone complement the work of someone else. (Howard, 1982, P.27). In the sense that neither unique person and one particular job, from start to finish. And so is the internal control mechanical part or automated internal control activity in its comprehensive sense, and provide them with evidence automatically on precision and discipline. (Nour, 1992, p 178).

**Fourth:** Internal Audit: The Internal Audit One of the tools and the basic means achieved the internal control systems of which has ever known compound accountants Americans as auditing processes and restrictions that are constantly, as implemented by people appointed under certain conditions. (Brown and Howard, p 411).

### **Components of Internal Control**

Internal control system consists of five components: (Pany, 2000, pp242 – 251)

#### **First: The Control Environment**

This element reflects primarily management philosophy and its position. The regulatory environment of integrity and ethical values and the efficiency of the individual in the organization, and the presence of ineffective control environment that would invalidate or cancel interest components of internal control systems other. The regulatory environment is the base and foundation in the internal control components.

And influenced by the regulatory environment following concepts:

- i. Integrity and Ethical Values.
- ii. Commitment Competence.
- iii. Board of Directors and Audit Committee.
- iv. Management Philosophy.
- v. Organizational Structure.
- vi. Assignment of Authority and Responsibility.
- vii. Human Resource Policies and Procedures.

#### **Second: Risk Assessment**

All institutions are facing the risks and the item is linked to how organizations can identify these risks inherent in the financial statements, so the management of the company define its objectives and commitment with the observation that these goals vary from one institution to another and achieve these objectives associated with:

- 1 - changes in the operating environment.
- 2 - personal changes.

- 3 - application or amend the information system.
- 4 - the rapid growth of the enterprise.
- 5 - Changes in technology.
- 6 - Provide activities and new production lines.
- 7 - restructuring of the company.
- 8 - Acquisition of unusual or non-recurring.
- 9 - adoption of new accounting principles, or changing accounting principles.

#### **Third: The Accounting Information and Communication System**

This item includes the accounting system, which will identify and describe the measures and the registration process for all the right financial operations but be broader than that it also includes information delivery methods (such as descriptive notes, e-mail). Any accounting system must take into account the following:

1. Definition and record all transactions.
2. An adequate description of the operations to the appropriate classification in the financial reports.
3. Measurement values operations in a good way to show properly in the financial statements.
4. Specify a time period for recording financial transactions.
5. Preparation processes that can appear disclosures in the financial statements.

#### **Fourth: Control Activities**

It includes a series of active such as operations approval, authorization, investigation and settlement of the stomach, and these activities are:

1. Measure performance (work) and review the work or performance, such as deviation purchase prices, the number of days between the receipt of the request for the sale and shipment of the goods invalid well as a review of actual performance and compare it with the planned.
2. Information processing: control procedures to ensure accuracy and computational accuracy of recording as well as to make sure of the full recording operations and that these operations were under the authority.
3. Actual control: a control activities to ensure effective protection of the assets and records.
4. Separation of duties.

#### **Fifth: Monitoring**

It is the last item in the internal control, they appreciate the quality of internal control because of the possibility of change of the internal control system with time and time, so the supervision confirms that the internal control system works effectively, and that control procedures are supervised by management and internal audit.

#### **Limitations of Internal Control Systems**

There identifying and inherent limitations (inherited) of the effectiveness of internal control systems and these restrictions arise from:

1. Misunderstanding and application instructions.
2. Error in diligence and judgment.
3. Domination and control of senior management due to the lack of support of the Board of Directors of the internal audit department on control procedures.
4. Compared to the cost of internal control with the expected benefit., internal censorship provide reasonable assurance, not absolute to make sure the company achieved its objectives in the future. (Whittington, 2000, p 252).

### **Chapter 3**

#### **Statistical Analysis and Hypothesis Test**

##### **Statistical Population and Methods Gathering Data**

##### **Statistical Universe**

The study population consists of working in financial services and internal auditors in private sector hospitals in Jordan. The total number of hospitals in the private sector, who entered the study, 27 hospitals.

##### **Statistical Sample**

The number of hospitals that have entered the study 27 hospitals, there are 3 hospitals have not mobilized questionnaire, and hospital Suspended work, so the number of hospitals that have entered the study 23 hospitals distributed in the Kingdom, where it was distributed 124 questionnaire to those hospitals, and follow strenuous was recovered 91questionnaire by more than 73 percent, which is unacceptable, has been eliminated 2 questionnaires to incomplete data, making number of questionnaires final 89 questionnaire by 4 questionnaires almost every hospital.

##### **Methods gathering Data: Study Tool**

For the purposes of this study a questionnaire has been designed in two parts as follows:

1. Part I: It includes two sections: the first information about the hospital, such as name of the hospital, and the registered capital, the number of beds, while the second was a information about Responder where consisted This section of the five questions are about the nature of work, age, number of years of experience, qualification scientific, and specialization.
2. Part II: It includes 15 questions about the attention of the external auditor assessment of internal control systems, and this part reflects the effectiveness of the internal control system at increasing interest checker such systems.

Distribution has been used Likert author of five degrees in Part II of the questionnaire follows Table:

**Table** built grades distributed to the questionnaire questions

Table (1)

Question Number	Strongly agree	agree	neutral	Disagree	Strongly Disagree
Degree	5	4	3	2	1

#### Statistical methods Used

The data were analyzed using statistical software (SPSS), statistical methods were used the following:

1. Cornobach's Alpha test.
2. Kolmogorov-Smirnov test.
3. Descriptive Statistics.
  - a. Frequencies.
  - b. Percent.
4. One-Sample t-test.
5. Pearson Correlation.

#### Cornobach's Alpha Test

Internal credibility has been tested from through Cronbach where test shown in Table (2) that the value of reliability coefficient for each of the axes axis study is a high-value, which indicates the sincerity of a study tool and a high internal consistency between paragraphs.

Where the reliability coefficient Cronbach alpha 0.91 for the attention span of the external auditor assessment of the internal control system, which reflects the excellent degree of internal consistency between the vertebrae of the study.

#### (Cornobach's Alpha)

Table (2)

Paragraphs	No. of questions	Alpha value	Results
How interesting external auditor assessment of the internal control system	15	0.91	excellent

#### Kolmogorov-Smirnov Z Test

I have been using a test (Kolmogorov-Smirnov Z) to test the following variables to normal distribution, and as the level of significance test was greater than 0.05, as shown in Table (3), it indicates that the axis of the study follows the normal distribution (moderate)which allows the use of advanced statistical methods without reservation.

#### Kolmogorov-Smirnov test

Table (3)

Paragraphs	Kolmogorov-Smirnov Z value	Significance	Results
How interesting external auditor assessment of the internal control system	0.78	0.58	Follow by the normal distribution

#### Descriptive Statistical

Properties of the sample

#### First: Job nature

The table number (4) refers to 10.5 percent of respondents working managers and 9.0 percent working heads of accounting departments, while working a job accountant make up 52.8 percent and accounting department patients 9 percent and form cashier representing 4.5 percent, while managers of control unit 3.4 percent, while 7.9 percent are from internal auditors, finally, the form of workers in other financial jobs accounted for 3.4 percent.



**The relative distribution of the sample according to the nature of the job**

Table (4)

Job Nature	Frequency	Percentage
Financial Manager	9	10.1
Head of Accounting Section	8	9.0
Accountant	47	52.8
Accountant of Patient Section	8	9.0
Cashier	4	4.5
Manager of Control Unit	3	3.4
Internal Auditor	7	7.9
Other Financial Job	3	3.4
<b>Total</b>	<b>89</b>	<b>100%</b>

**Second: Age**

Data show Table (5) aged (20-29) years make up 46.1 percent of respondents, while the percentage of people aged between (30-39) years 34.8 percent, and the rest amount accounted for 19.1 percent amounts to age (40) years and over. This refers to understand and credible answers to the questionnaire.

**The relative distribution of the sample according to the age**

Table (5)

Age	Frequency	Percentage
Less than 20 years	0	0.0
From 20- 29 years	41	46.1
From 30- 39 years	31	34.8
More than 40 years	17	19.1
<b>Total</b>	<b>89</b>	<b>100%</b>

**Third: Years of Experience**

Data Table (6) that 3.4 percent of respondents less experience in the field of financial work for years, while we find that 12.4 percent of the respondents between the experience of (a year - less than 3 years), but between the experiences of (3-5) years make up 19.1 percent, while we find that 65.2 percent over their experiences (5) years.

**The relative distribution of the sample according to the years of experience**

Table (6)

Years of Experience	Frequency	Percentage
No Experience	3	3.4
From 1 – 3 years	11	12.4
From 3 – 5 years	17	19.1
More than 5 years	58	65.2
<b>Total</b>	<b>89</b>	<b>100%</b>

**Fourth: Qualification of Science**

Table data show (7) that 1.1 percent of respondents have high school, while 24.7 percent have a community college diploma, but a bachelor's campaign make up 62.9 percent, and master's 9.0 percent, while the form of PhD holders of 2.2 percent.

**The relative distribution of the sample according to the years of experience**

Table (7)

Qualification of Science	Frequency	Percentage
Less than high school	0	0.0
Public Secondary	1	1.1
Diploma	22	24.7
Bachelor	56	62.9
Master	8	9.0
Ph.D	2	2.2
<b>Total</b>	<b>89</b>	<b>100%</b>

**Hypothesizes Test**

**The First Hypothesis**

**H0:** No statistically significant relationship between the degree of effectiveness of internal control systems in the private sector hospitals and the size of the hospital representatives of the registered capital.

Been tested this hypothesis using Pearson's correlation coefficient reached the correlation coefficient (0.30), a statistically significant at the level of 0.004, and since this level of significance of less than 0.05 so we reject the

null hypothesis that there is no statistically significant relationship between the degree of effectiveness internal control systems in the private sector hospitals and the size of the hospital representative capital Registrar, accept the hypothesis alternative that you think the existence of such a relationship, and based on the above, the relationship between the degree of effectiveness of internal control systems in the private sector hospitals and the size of the hospital representative with a registered capital is a direct correlation, in the sense that the more registered capital increased the degree of effectiveness of internal control systems, see table (8).

**Results of Pearson Correlation of the relationship between the degree of effectiveness of internal control systems in the private sector hospitals and registered capital**

**Table 8**

<b>H0:</b> No statistically significant relationship between the degree of effectiveness of internal control systems in the private sector hospitals and the size of the hospital representatives of the registered capital.	
Pearson Correlation	0.30
<b>Sig.</b>	0.004
<b>N</b>	89

**The Second Hypothesis**

**H0:** No statistically significant relationship between the degree of effectiveness of internal control systems in the private sector hospitals and the level of interest of the external auditor evaluate these systems.

Been tested this hypothesis using Pearson correlation coefficient, has reached the correlation coefficient (0.56), a statistically significant at the level of 0.001, and including this level of significance of less than 0.05 so we accept the hypothesis alternative that you think the existence of the relationship, between the degree of effectiveness of the systems internal control in private sector hospitals and the level of interest of the external auditor assessment of these systems is a direct correlation.

**Results of Pearson Correlation of the relationship between the degree of effectiveness of internal control systems in the private sector hospitals and the level of interest of the external auditor evaluate these systems**

**Table (9)**

<b>H0:</b> No statistically significant relationship between the degree of effectiveness of internal control systems in the private sector hospitals and the level of interest of the external auditor evaluate these systems.	
Pearson Correlation	0.56
<b>Sig.</b>	0.001
<b>N</b>	89

**Chapter 4  
 Results and Recommendations**

**Results**

The study found several results as follows:

1. There is a direct correlation between the degree of effectiveness of internal control systems in the private sector hospitals and hospital size representing the registered capital, the more registered capital increased the degree of effectiveness of internal control systems.
2. There is a direct correlation between effectiveness and the interest of the external auditor in assessing the internal control systems, has indicated that the arithmetic mean of the paragraphs on the extent to which the attention of the external auditor assess internal control systems and the standard deviation.

**Recommendations**

Researcher recommends the following:

1. Should be linked to the effectiveness of the control systems strength of these systems out strong internal control system would maintain the hospital.
2. The need to increase attention to the external auditor examine the internal control systems periodically, leading to increased effectiveness of these systems.
3. The necessity of activating the role of internal oversight units or internal audit departments in hospitals in the private sector, if there is no work on the development of internal control units in private sector hospitals in Jordan, and linked managers Authority.
4. Other researchers that the further research work and studies in this sector out comprehensive surveillance systems and process in order to preserve this important investment sector, and urged scientific research circles in Jordanian universities to conduct further research and study in this sector.
5. Urged the Jordanian Ministry of Health to issue laws and legislation encourages private sector hospitals to comply with the conditions that have been provided at the hospital license.

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