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IMPACT OF INTERNAL CONTROL MECHANISMS ON ORGANISATIONAL PERFORMANCE IN RAMADAN PRESS LIMITED BAUCHI

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ABSTRACT

No organization can survive without an effective internal control mechanism in place to checkmate all the activities of the organization by all the executives and their subordinates. Organisations in Nigeria was reported to perform below expectation. The study aims at evaluating the internal control mechanism on organisational performance in Ramadan Press Ltd Bauchi. The specific objectives covered were to: determine the extent of internal control mechanisms are implemented on production in Ramadan Press Ltd Bauchi, as well as determine the significant impact of internal control mechanisms and organisational performance in Ramadan Press Bauchi. The study used quantitative research design especially the survey research design with 65 participants as the sample size conveniently selected in the study area. Questionnaire was used as the instrument for primary data collection and the data was analyzed using both descriptive and inferential methods of data analyses using SPSS version 23 as the tool for analyses. Based on the findings of the study, the research concluded that: there is high significant extent of implementation of internal control mechanisms on production in Ramadan Press Ltd. Bauchi; and, there is significant impact of internal control mechanism on organisational performance on production in Ramadan Press Ltd. Bauchi. The research recommended that: management of the organisation should always practice proper recording of each transaction to ensure growth of the organization; effective internal control systems at all cost should be ensured by the executives and their subordinates to lead for organisational success base on products that can best suit the organisation's operations and the customers.

KEYWORDS: Internal Control Mechanism; Elements of Internal Control Mechanism; Production in Organization; Concept of Organisational Performance; Measurement of Organisational Performance; Relationship between Internal Control and Organisational Performance; Theoretical framework.

INTRODUCTION

For an organization to survive, it must effectively and efficiently utilize its financial and non-financial resources. To achieve this, management needs to implement robust internal controls and audits. Internal controls are policies, procedures, and structures that provide reasonable assurance of achieving business objectives and mitigating risks. These controls help prevent, detect, and correct undesirable events, ensuring the organization's resources are used responsibly (Awe, 2005). Internal control is crucial for management to navigate today's fast-paced, ever-changing business environment, where economic shifts, evolving customer demands, and future growth restructuring are constant challenges. According to the Institute of Chartered Accountants of England and Wales (ICAEW), internal control enables businesses to operate efficiently and effectively by establishing a system of financial and non-financial controls. These controls ensure adherence to management policies, protect assets, and maintain accurate records. Also, Simon (2021) stated that, internal controls are essential tools for management to streamline daily operations, achieve organizational objectives, and foster cooperation among diverse stakeholders, and by implementing internal controls, organizations can ensure they are well-equipped to meet their goals and missions.

Internal controls are increasingly recognized as a key solution to various organizational challenges, leading to growing demands for more effective internal control systems (COSO, 2005). Cosserate (2009) defines internal controls as systems that consist of two key elements: the control environment and control procedures. Chornous and Gura (2020) emphasized the importance of internal control mechanisms in ensuring organizational operations are effective and efficient. According to Kaawaase *et al*. (2021), internal control mechanisms are essential procedures that enable management and leadership to ensure organizational objectives are met through effective operations, reliable financial reporting, and compliance with laws and regulations. Chornous and Gura (2020) emphasized that internal control mechanisms are crucial to organizational governance, specifically designed to ensure reliable financial reporting and compliance with laws and regulations. Di Vito and Trottier (2022) note that control mechanisms include policies, procedures, and practices used by management and the board of directors to protect assets and reduce risks.

To thrive in a competitive environment, successful organizations prioritize performance measurement and continuous improvement (Drucker, 2003). According to Brown (2001), this involves setting performance measures that drive focus, facilitate learning, and inform assessment and reward systems. Customer satisfaction is a key metric, with reduced complaints indicating improved performance (Kloot, 1999). Regularly surveying customers and stakeholders helps organizations understand their needs and improve services. Effective internal controls can be integrated into daily operations to drive success (Kloot, 1999). By building controls into their infrastructure, organizations can achieve sustained performance improvement and gain a competitive edge.

Statement of the Problem

Organizations face numerous challenges that impact their performance, including business scandals, liquidations, and financial failures stemming from excessive risk-taking and internal control weaknesses. According to KPMG (2004, as cited in Shah *et al*., 2015), weak internal control systems have contributed to many business failures and corporate scandals. These issues often result from poor management, inadequate attention to economic changes, and weakened credit ratings. Recent financial scandals have highlighted the importance of effective risk management, internal controls, and internal audits (Adu-Frimpong, 2015). According to Evwierhurhoma and Oga (2020), many Nigerian organizations, particularly in the manufacturing sector, struggle with low performance. This is reflected in the sector's low-capacity utilization, with some firms operating at just 36.1% (Bamikole, 2014). Contributing factors may include poor leadership, inadequate customer satisfaction, subpar product quality, and ineffective knowledge management (Ismael, Yusof & Davoud, 2010). This study aims to investigate the impact of internal control mechanisms on organizational performance, specifically at Ramadan Press Ltd in Bauchi.

Aims and Objectives of the study

The main Aim of the study is to evaluate internal control mechanism and its effect on organisational performance in Ramadan Press Ltd Bauchi. The specific objectives of the study are to:

1. Determine the extent of internal control mechanisms are implemented on production in Ramadan Press Ltd Bauchi.
2. Determine the significant impact of internal control mechanisms and organisational performance in Ramadan Press Bauchi.

LITERATURE REVIEW

Internal Control Mechanism of an Organization

Fraud poses a significant threat to organizations worldwide, resulting in financial losses, reputational damage, and erosion of stakeholder trust, as well as legal and regulatory consequences (Ziorklui *et al*., 2024). Effective internal control mechanisms can prevent and detect fraud by implementing checks and balances, promoting transparency, and fostering ethical behavior (Kassem, 2022; Maulidi & Ansell, 2022). Strong controls enable organizations to prevent fraudulent activities and ensure timely detection through regular monitoring and auditing (Nazarova *et al*., 2020).

Controls are a fundamental aspect of management in organizations, evolving over time to adapt to changing environments (Keune & Keune, 2018). According to the American Institute of Certified Public Accountants (AICPA), internal control is a strategy that protects assets, ensures data accuracy, promotes effectiveness, and enforces management policies (Yang & Li, 2019). Internal controls provide assurance of accurate financial reporting (Sofyani *et al*., 2021) and safeguard resources from waste, fraud, and inefficiency (Oyelakin, 2022). Effective internal controls ensure compliance with organizational policies, assess performance, and manage risks, ultimately promoting efficient use of resources and operational conduct according to established guidelines (Hashim *et al*., 2020).

Internal control systems are crucial for effective monitoring and evaluation of business performance (Vulley, 2022). They encompass non-financial controls, such as staff, operations, and process controls (Adegboyegun, Ben-Caleb, Ademola, Oladutire & Sodeinde, 2020). These systems protect organizations from fraud, waste, and abuse (Gafungiza, 2022). Control activities ensure management directives are followed (Barinda & Ayuningtyas, 2022), aiming to achieve objectives, minimize waste, and optimize resources. Effective internal controls also ensure accurate financial reporting and compliance with laws and regulations. According to Okafor *et al*. (2025), internal operations significantly impact overall organizational performance, both monetarily and non-monetarily.

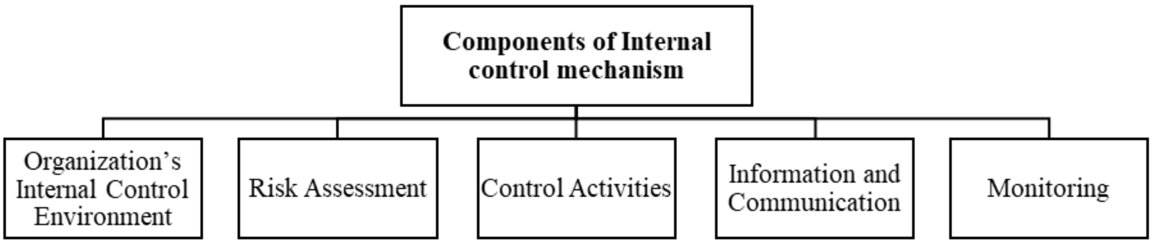

Figure 1: Five components or attributes of Internal control mechanism.

Source: COSO (2013).

According to Adekunle *et al*. (2021), an organization's internal control encompasses financial and non-financial safeguards to ensure adherence to regulations, protect assets, and maintain accurate records. Internal control is a process designed to provide reasonable assurance on achieving operational efficiency, compliance with laws, and reliable financial reporting (Gamage *et al*., 2014). Controls are activities that mitigate risks and support business objectives (IFAC, 2009). Effective internal controls are essential for organizational performance, as they enable management to allocate resources efficiently (Tekalign, 2019). Moreover, internal controls have evolved to support strategic decision-making and organizational performance by mitigating risks and preventing financial mismanagement and fraud (Cheng, Goh & Kim, 2018; Andrew, 2018). Control operations are implemented across all organizational levels and departments, encompassing activities such as approvals, authorizations, verifications, and reconciliations (Gafungiza, 2022). Internal control mechanisms serve multiple purposes, including asset protection, resource management, operational efficiency, compliance with industry standards, and fraud prevention. According to Singleton *et al*. (2016), internal controls can be categorized into three types to include preventive controls which anticipate and prevent potential problems; detective controls which identify and report errors or malicious activities; and, corrective controls which minimize the impact of threats and mitigate their effects.

Elements of Internal Control Mechanism

The Institute of Chartered Accountants of England and Wales (ICAEW) identifies key elements of internal control, summarized as "PAPAMOSS" (Monday *et al*., 2014; Chang *et al*., 2010).

1. Physical controls are essential for safeguarding assets, involving processes and measures to secure valuable corporate assets and prevent unauthorized access. Effective asset security limits access to authorized personnel, making it difficult for assets to be stolen without detection (Monday et al., 2014; Bowen & Steel, 2010).
2. Arithmetical and accounting controls ensure that assets are accurately recorded and transactions are properly authorized and processed. These controls verify the accuracy of calculations, maintain control totals, and guarantee transparency in financial records (Monday *et al*., 2014).
3. Personnel controls are crucial to ensure that employees have the necessary skills and capabilities to perform their roles effectively. These controls provide a framework for selecting and training staff, ultimately supporting the overall efficiency of the system (Umar & Dikko, 2018).
4. Authorization and approval controls ensure that transactions are reviewed and approved by designated personnel with clearly defined limits of authority. These controls require written specifications and defined responsibility limits to prevent unauthorized actions (Umar & Dikko, 2018).
5. Management controls involve periodic reviews and oversight by top management, including analysis of management accounts, budget comparisons, and special reviews. Management is responsible for establishing controls for daily operations, such as supervisor controls, internal audits, and review procedures (Monday *et al*., 2014).
6. Organizational controls refer to the framework of rules, regulations, and procedures that govern an organization's structure, roles, and responsibilities. This includes allocating tasks based on staff experience and proficiency, with clear lines of reporting (Monday *et al*., 2014).
7. Segregation of duties ensures that staff operate within defined boundaries, preventing any one individual from having excessive control. By involving multiple individuals in tasks such as authorization, execution, custody, and recording, organizations can reduce the risk of errors and fraud (Monday *et al*., 2014).
8. Supervisory controls are essential for effective management, involving ongoing stimulation, coordination, and guidance to drive sustainable growth and goal

achievement. Supervision is a continuous process that ensures staff efforts align with organizational objectives (Wandra *et al*., 2021).

9. Management requires in-depth job knowledge as part of internal controls. The PAPAMOSS framework is expanded to PAPAMOSSAB (Monday *et al*., 2014), incorporating additional categories that further enhance control measures.
10. Acknowledgment of performance involves verifying and confirming tasks performed by individuals. According to Weldeghebriel *et al*. (2023) and Monday *et al*. (2014), this can be done through sign-offs or brief comments, serving not only to assign responsibility but also having a motivational impact on employees.
11. Budgeting controls are essential for organizational efficiency, enabling better resource management, cost control, and goal alignment. By setting financial targets, budgets motivate employees and provide a basis for evaluating performance. Comparing actual results to budgeted plans helps identify discrepancies, allowing for corrective action (Choudhary & Singh, 2025; Horngren *et al*., 2021).

Study by Shehu, Oluwapelumi and Ridwan (2025) on 'Internal Control Mechanism and Operating Efficiency of Manufacturing Firms in Nigeria'. The aim was achieved through ascertaining the effect of control environment and information and communication on operating efficiency of manufacturing firms in Nigeria. The study adopted cross-sectional survey design. 246 respondents were the sample sized utilized during the study comprising employees in the internal control units of manufacturing firms in Nigeria as the population of the study. Structured questionnaire was used to collect primary data for the study. The data was analysed using frequency distribution, and multiple regression analysis was conducted to test the hypotheses. The findings revealed that, control environment has a positive and significant effect on operating efficiency of manufacturing firms in Nigeria ($\beta=0.273$, $p=0.000$); information and communication positively and significantly affect the operating efficiency of manufacturing firms in Nigeria ($\beta=0.171$, $p=0.002$). In conclusion, the implementation of effective internal controls is the key to unlocking greater operational performance and ensuring that manufacturing firms are well-positioned to thrive in a changing global marketplace. The study recommends that management teams in manufacturing firms should prioritize the development and implementation of clear organisational policies, ethical guidelines, and accountability structures in order to enhance operational efficiency by fostering a conducive work environment that promotes responsibility and compliance among employees.

Study by Al-Qallap and Al- Abdallah (2017) on ‘The impact of accounting internal controls to reduce Production costs in the Jordanian Chemical Companies’. The study aimed at identifying the impact of the internal control elements of accounting in the reduction of production costs in the Jordanian chemical companies, has reached the study population (8) chemical company were excluded (2) company to a lack of cooperation, and reached number Questionnaire’s midwife for analysis (90) questionnaire. It was the use of descriptive and analytical approach to achieve the objectives of the study; researcher has used the most important methods of multiple statistical testing one way ANOVA. The most important results have been there the impact of the accounting systems of internal control in the reduction of production costs in the Jordanian chemical companies of the study sample, and that this role is through the internal control system’s ability to rationalize the chemical cost elements (materials, wages, chemical additional burdens). The most important recommendations were also working to adjust the elements of chemical production costs and special direct costs that have a larger role in the production of chemical products.

Study by Abu Hammour (2016) investigated the effect of the accounting systems of internal control in the reduction of production costs in the light of the accounting information systems’ aimed to identify the level of the existence of accounting internal control systems in the Jordanian chemical companies and aimed as well to make sure whether there is a statistically significant effect of the accounting systems of internal control in the Jordanian chemical companies to reduce the actual cost of production in these companies. Descriptive and analytical approach was used to achieve the objectives of the study which relied on secondary and primary sources in the data collection and analysis to achieve objectives of the study. Population of chemical companies listed on the Amman Stock Exchange and number of 69 companies were selected 56 companies, including 81% of the study population was distributed by the resolution (5) questionnaires for each company, and thus be a study sample consisting of 280 individuals. Statistical tools involved t-Test for a sample of individual as well One test Way ANOVA. The study found that Jordanian chemical companies have a high level of effectiveness in adjusting production costs using accounting information systems. To further reduce costs, the study recommends that these companies enhance their accounting systems to make them more effective and efficient.

Production in Organization

Production is the economic process of transforming inputs or land, labor, capital, and entrepreneurship (as factors of production) into outputs (form of goods or services) that have value to consumers and contribute to societal utility. It involves combining materials and labor, often with the help of machinery and organisational planning, to create something new (Moumin, 2024). Production is the creation of goods and services to satisfy human wants. According to Vijay (2020), any activity that matches the supply of goods and services with market demand in terms of quantity, form, and distribution is known and called as production. Production can simply be viewed as transformation which involves converting raw materials into finished products and delivering them to consumers to meet their needs. It’s about creating utility and adding value, with production being complete only when goods and services reach the end-user, satisfying their wants and needs.

To achieve organizational goals and boost market value, effective production planning is crucial. This involves transforming inputs (such as manpower, raw materials, and capital) into high-quality outputs (finished products and services) that meet demand. Planning ensures that resources are allocated efficiently, and materials are available on time, enabling production to meet schedules and demands.

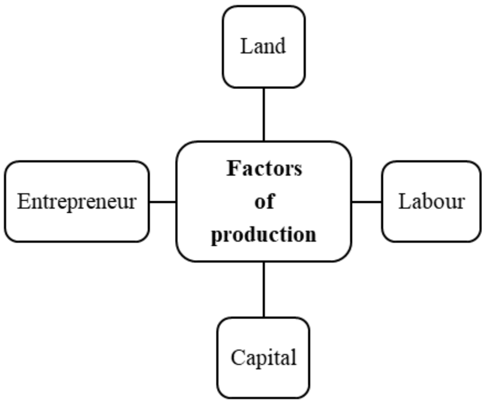

Figure 2: Factors of production *Source.*

Vijay (2020).

Vijay (2020) defines production as a process that unfolds over time and space, measured by the rate of output per period. This process has three key aspects: the quantity of goods or services produced, their form or characteristics, and their distribution in terms of timing and location.

Table 1: Combination of resources' features and importance for production through time and space.

	Land	Labour	Capital	Entrepreneur
Definition	Land, a natural resource provided by nature, encompasses all elements used in production, such as oceans, forests, minerals, and atmosphere. The income earned from land is known as rent.	Labour refers to the human effort, both mental and physical, that goes into producing goods and services. In return for their work, labourers receive wages and salaries as compensation.	Capital refers to man-made assets or wealth used to generate more wealth, such as machinery, equipment, and investments. The return on capital is interest, earned by providing access to these resources.	An entrepreneur is the driving force behind a business, responsible for organizing and coordinating other production factors to create goods and services. In return for their efforts, entrepreneurs earn profit or bear the risk of loss.
Characteristics/Features	• Land is immobile. • Land is a free gift of labour. • It is relatively indestructible. • The supply of land is fixed. • The quality and value of land varies from one place to another	• Labour is mobile. • Labour has feelings. • Labour is skilful. • It is a human factor (it is supplied by man). • It is perishable. • It is not predictable. • It requires motivations.	• It is a man-made. • It is durable. • It exists in different forms. • It is subject to depreciation. • It ensures large scale production. • It promotes division of labour.	• Risk bearer. • Controls other factors of production. • Decision making. • Organisation.
Importance	Land is needed for the following purposes: • Farming purposes. • Livestock purposes. • Fishery purposes. • Wild life purposes. • As collateral security. • Residential building. • Sources of minerals. • Construction purposes etc.	Labour is very important in production because of the following reasons: • Provision of personnel. • Production of goods and services. • Operation of machines. • Other factors depend on labour for their usefulness	• It is used to start up a business. • It is man-made. • It is used as a collateral to obtain loan or credit. • It is used to buy raw materials. • It is used to pay wages and salaries. • It is used to acquire assets.	• Provision of capital. • Decision making. • Risk bearing. • Efficient management. • Effective organisation. • Organising researching activities. • Determines pricing policy.

Source: Vijay (2020).

Importance of production in any organization include the following:

1. Job creation, providing employment opportunities for many people.
2. Improved standard of living, ensuring people have access to necessities and comforts.
3. Skill acquisition, enabling individuals to develop specialized skills.
4. Availability of goods and services, meeting human needs.
5. Boosting export potential, enhancing a nation's trade with other countries.
6. Wealth creation, allowing individuals to accumulate wealth through continuous employment.

These aspects of production are interconnected and work together to ensure that goods and services are produced efficiently, effectively, and to the required quality standards. Aspects of production refer to the various elements involved in the process of creating goods or services. Key aspects of production involved the following: availability of resources, purchasing and market, assimilation to of new production, market consideration, design and technical problem, production to order.

Concept of Organisational Performance

Performance refers to the accomplishment or execution of a task, measured against standards of completeness, speed, cost, and accuracy. In an organizational context, performance is evaluated by comparing activities to past results or projected targets, focusing on efficiency, accountability, and management responsibility. According to recent studies, top-notch organizational performance ensures business survival, operational efficiency, and growth (Tunde *et al*., 2023). Performance refers to an organization's ability to achieve its objectives and provide desired outcomes (Farhang *et al*., 2018). To excel, organizations must prioritize stakeholder satisfaction, particularly customers, and continually meet their needs (Livingstone & Isaac, 2017). Business performance encompasses both financial and non-financial aspects, including growth and stability (Adejuwon & Hassan, 2022). Moreover, performance is a multifaceted concept, requiring organizations to balance various dimensions like growth, profitability, and legitimacy to create value (Gutterman, 2023; Cameron, 1986).

Organizational performance is a multifaceted concept that extends beyond financial metrics to include social and environmental impact. Effective leadership plays a crucial role in driving performance, requiring the ability to foster a cooperative work environment and lead teams successfully. Key elements for achieving results include emotional engagement, empathy, and professional problem-solving. Organizational performance refers to how effectively an organization utilizes its resources to position itself in the market. It encompasses not only financial metrics like profit margin and market share but also non-financial factors that impact overall success and stakeholder satisfaction. According to Venkatraman and Ramanujan (1986), organizational performance comprises three key aspects: financial performance, business performance, and organizational effectiveness. It's essential to distinguish between productivity and performance, as productivity measures output over time, whereas performance encompasses a broader range of factors, including effectiveness, efficiency, quality, and consistency. Performance also involves developing skills and tools for management. Ultimately, organizational performance refers to an organization's ability to achieve its goals over time.

Financial performance measures an organization's ability to generate revenue and utilize its assets effectively. It reflects a company's financial health over a specific period and is linked to efficiency. The primary goal of financial performance is to maximize returns on assets and shareholder wealth. Key metrics include return on investment, sales growth, cash flow, and operating income. The main financial performance indicators include gross profit margin, net profit, net profit margin, accounts receivable aging, and current ratio. These metrics provide insight into a company's financial situation and performance.

Gross profit margin confirms if pricing is suitable; net profit represents the remaining amount after expenses are paid; net profit margin shows the percentage of revenue that translates to profit; accounts receivable aging report tracks unpaid invoices, assessing credit and collection efficiency; as well as, current ratio measures an organization's ability to meet financial obligations, calculated by dividing current assets by current liabilities (Hales, 2005).

Non-financial performance evaluates an organization' value using non-monetary metrics, focusing on aspects like productivity, growth, customer satisfaction, management quality, corporate culture, and shareholder interactions (Adejuwon & Hassan, 2022). These metrics provide a more comprehensive view of a company's success when used alongside financial indicators. Non-financial metrics that indicate the quality of management, corporate culture, executive compensation effectiveness, and the quality of the system for interacting with shareholders must be used in addition to financial indicators when analyzing a company's success (Eke, 2018).

As a consequence, is important to acquire an item whose performance is to be evaluated; as well as dimension in which one is interested; and third, a specific aim for the outcome. The presence of these three criteria implies the existence of “performance” as stated above (Laitinen, 2002). According to Iraj and Nebojsa (2020), the relevance and importance of performance dimensions varies depending on the stakeholder group (for example, investors, employees, and consumers) and whether the focus is on the short or long term. They emphasize three performance characteristics deemed most important by corporate and business unit executives. The first is the efficacy of a company's products and initiatives in comparison to rivals. Indicators such as sales growth can be used to quantify this. The second concept is efficiency, which is concerned with the output of business initiatives in relation to the resources used to accomplish them. Profitability is an important indicator of this dimension. The third factor is flexibility, which refers to how the firm adapts to changing environmental conditions and possibilities. Responses to rivals and the extent to which the business has capitalized on new product/market possibilities are considered to be more strategic indicators of adaptability (Styles, 1998).

Organisational performance is crucial for achieving goals, sustaining success, and maintaining a competitive edge. Therefore, prioritizing organisational performance enhance businesses to drive growth, innovation, and success in today’s competitive environment. Poor organisational performance has a serious consequence as the organization will loss of market share that can lead the organization to underperform and risk losing market share to competitors; decreased employee morale that can lead to low employee morale, turnover, and recruitment challenges; financial underperformance that can result into financial losses, reduced investor confidence, and decreased funding; damage to reputation that can harm an organization’s reputation and brand. According to Kaye-Essien (2020), organisational performance of a company hinges significantly on the effectiveness of their internal control systems, which are crucial for ensuring transparency, accountability, and efficient management of public resources. However, organisational performance varies widely based on factors such as governance practices, resource allocation, and adherence to regulatory frameworks (Ogunmakin, 2020). Therefore, organisational performance should enhance the following elements such as: there’s effectiveness in the organization’s production, market share of the organization is good, customers are satisfied with the organization’s production, organization’s profitability is performing well, and, organization excel in service quality.

Measurement of Organisational Performance

Financial dimension is the conventional dimension and indicators used in management decision-making to gauge a business's performance. In today's global marketplace, non-financial indicators such as quality, investment levels, productivity, flexibility, deliverability, and workers must be considered when evaluating a company's manufacturing success (Laitinen, 2002 cited in Nandwa, 2016). Customer happiness and financial matters are the two most essential performance indicators. As a result, it is possible to infer that financial metrics are insufficient for decisionmaking in modern organisations, and that the collection of relevant performance indicators should comprise both financial and non-financial variables. Fitzgerald (1991) mentioned in Njeri (2017) created the Performance Measurement System for Service Industries (PMSSI) based on their research and observations in 11 big UK service organisations. It was pointed out that, despites many criteria important to competitive success, and that their own ideas are synthesised into the PMSSI's six main performance dimensions (factors), performance measurement frequently focuses narrowly on easily quantifiable aspects such as cost and productivity.

Performance factors include competitive performance, financial performance, service quality, adaptability, resource utilization, and innovation (Tajuddin, Ibrahim and Ismail (2015). Performance dimensions include both financial and non-financial metrics, as well as internal and external measures. Eight (8) key performance indicators assess customer service (service quality, customer happiness, customer loyalty) and financial success (profit rate, market share, sales growth, ROI, operating cost reduction). According to Yahasya Marwan and Mun (2020), key dimensions of organizational performance include market share, service quality, customer satisfaction, and profitability. Market share, service quality, customer satisfaction, and profitability are also important dimensions of organizational performance.

Market Share: this is the cumulative ratio of an organization's total sales to total sales in that industry. The amount of clients an organization has in comparison to the overall number of customers in the firm's industry is referred to as market share. It provides information about a company's entire client base compared with its competitors in the market. Market share is a qualitative indicator of an organization's performance that considers the volume of consumers who buy its product over time.

Service Quality: this is a narrowly defined assessment that represents the customer's opinion of the characteristics of service such as interaction, physical environment, and outcome qualities. Such factors are then assessed using particular service quality criteria such as dependability, certainty, responsiveness, empathy, and tangibles.

Customer Satisfaction: this is a subjective evaluation of organisational performance that examines how pleased a consumer is with a company's product. Customer satisfaction is the capacity of a company's product to satisfy or even surpass the expectations of its customers. It relates to how enthusiastic a consumer is about a company's products. Customer happiness with a product may be quantified via surveys, which can assist businesses determine what and where to enhance their product in order to better satisfy customers. It is the level of satisfaction a consumer has with a product.

Profitability: Profitability refers to how much money a company makes. It is a quantifiable assessment of an organization's success over time that company owners typically employ. Accounts and balance sheets are created at the conclusion of the firm's accounting period, which is normally a year, to gauge profitability. It is a company's capacity to use its existing resources to create income that exceeds its costs. Profit is the difference between income and costs. Making profit remain the main goal of an organisation, the capacity of the company to optimise its resources in order to create more revenue from consumers in order to exceed its expenses may be used as a foundation to assess organisational success. This also means that it is capable of achieving its goal.

Relationship between Internal Control and Organisational Performance

Criterion against which effectiveness of internal controls can be assessed was provided by (COSO, 1992). Internal control is effective when an organization achieves its operational goals, prepares accurate financial statements, and complies with relevant laws and regulations. Accordingly, the effective functioning of components of internal control provides a reasonable assurance regarding achievement of one or more of the stated categories of objectives to ensure high level of the organisational performance. One of the five interrelated components of internal control system is a control environment factor. It refers to the integrity, ethical value and competence of the entity's people (COSO, 1994). Internal control should be viewed in a broader context for example it should as well be reorganized as a function of people's ethical values as it is of standards and compliancy mechanisms (COSO, 1995). Wells (2001) illustrates practical fraud occurrences discovered by competent accountants within organisations and what the accountants say about how they detect fraudulent transactions. Internal controls system helps an organization to achieve its objectives such as its efficiency and effectiveness, reliable financial reporting and compliance with regulations (COSO, 1994). Controls serve the systems goals, they interact with the system and its environment thus directing the energy of the system towards fulfillment, in the same way changes in the environment are easily noticed and adapted to (COSO, 1995).

Study by Ajala, Ololade, Olaleye and Abass (2023) on ‘Internal control systems and organisational performance in Small and Medium Enterprises (SMEs) in Nigeria’. The study examined the effect of internal control systems on the organisational performance of SMEs in Ondo State, Nigeria. The study employs survey primary data which are collected from 323 SMEs that were selected using stratified and random sampling techniques. The data collected were analyzed using descriptive statistics and multiple regression analysis. The results show a significant positive relationship between internal control and all proxies of organisational performance which are business growth, survival and operational efficiency. Furthermore, internal control systems and organisational performance when all the three proxies are aggregated have positive relationship. The findings of this study suggest that internal control systems are necessary, and they should be established in SMEs’ business operations for enhanced productivity, business growth and organisational performance. The study recommends the use of internal control systems by SMEs for their growth, sustainability, operational efficiency and curtailment of wastes. Also, agencies of government that provides financial support and financial advisory services to the SMEs should educate the SMEs operators on the importance of internal control systems in their business operations.

Study by Adejuwon and Hassan (2022) on ‘Internal Control Process and Organisational Performance of Selected Deposit Money Banks in Nigeria.’ With specific objectives of determining the effect of risk assessment and monitoring activities the performance of DMBs in Nigeria. Primary data was collected using questionnaires administered to top level employees and other employees of 11 banks using a purposive random sample of 150 respondents out of which 7 responses were collected. The data were analyzed using descriptive statistics, correlation analysis, exploratory factor analysis and regression with aid of Statistical Package for Social Sciences (SPSS) version 26. The result of the analysis shows that risk assessment risk assessment practice has a positive impact on the performance of deposit money banks in Nigeria ($B= 0.390$, $t= 4.019$, $p < 0.01$) and that monitoring activities have a positive impact on the performance of deposit money banks in Nigeria ($B= 0.415$, $t= 4.019$, $p < 0.01$) Each has a positive and significant impact on financial, non-financial and overall organisational performance DMBs in Nigeria. Based on the findings, it is concluded that internal control mechanism is a significant predictor of organization financial and non-financial performance and that effective internal control systems must incorporate the effects of risk assessment and control activities to enhance organisational performance of DMBs. The study therefore recommended that internal control systems especially risk assessment and monitoring activities are significant areas and management of DMBs in Nigeria should give great attention to them in order to improve organisational performance.

Study by Simon (2021) on 'The effect of internal control on organisational performance in the telecommunications industry in South-South and South East Nigeria'. The study employed a descriptive survey research design. Instrument adopted for the study is a structured questionnaire based on simple random sampling method. In addition, interview was also employed to serve as a compliment for the questionnaire. Reliability of the research instrument was tested using the Cronbach Alpha method which revealed that the instrument is reliable. The result of Durbin Watson revealed that the data is free from autocorrelation. Data analysis was done using both descriptive and inferential analysis technique. Descriptive statistics was used to give insight on the respondent's profile while inferential statistics was used in the conducting of hypotheses. The two research questions for the study were analyzed using multiple regression model. The study shows that the two null hypotheses were rejected while the two alternative hypotheses were accepted (organization's internal control environment ($p=0.000<0.05$, $\beta=0.890$) and risk assessment ($p=0.000<0.05$, $\beta=0.242$); the study concluded that organization's internal control environment and risk assessment, has a positive influence on organisational performance. Thus, telecommunications industries that invested more on effective internal control systems are most likely to experience an improved overall performance as compared to those telecoms industries that had a weak internal control system. The study recommended the following among others: management of firms in the telecommunication industries should further study the control environment on possible aspects they might have paid little attention to which might have impacted performance; management should develop additional control activities to sustain and boost the achievement of internal control.

Study by Mwangi and Muturi (2018) on ‘Influence of internal control mechanism on financial Performance of supermarkets in Kenya.’ The study was guided by two specific objectives which were to establish the influence of control activities and monitoring on financial performance of the organisations. The population of research consisted of 184 licensed supermarkets in Kenya in 2016 which constituted units of analysis. The study used both secondary and primary data. Descriptive statistics such as mean, standard deviation and frequency distribution was used in the analysis of data. Hypothesis was carried out using analysis of variance (ANOVA), multiple regression and correlation analysis. Data presentation was done by use of tables and figures for ease of understanding and interpretation. From the findings, the study concluded whether control activities and monitoring have any relationship with financial performance of the supermarkets in Kenya, the study found whether a change in control activities would lead to change in financial performance, and whether a change in monitoring would lead to change in financial performance of the supermarkets in Kenya. The study recommended that management in the organisations in Kenya must adopt effective internal control mechanism through efficient control activities and monitoring to enhance financial performance of the organisations.

Study by Mahadeen, Al-Dmour, Obeidat and Tarhini (2016) on ‘Examining the Effect of the Organization’s Internal Control System on Organisational Effectiveness: A Jordanian Empirical Study.’ To achieve the objectives of the study, a theoretical framework was developed and some hypotheses were proposed. Data were collected using a self-administrated questionnaire from 151 employees occupying different managerial levels in Jordan. The results of the multiple regression test showed a high positive impact of the study variables on organisational effectiveness with (R = 87.9%) and (R square =77.3%). Based on the findings of the research, the researchers suggest a number of relevant recommendations related to improving awareness about the importance of internal control system components, and mechanisms to improve internal procedures and processes for improving the organisations’ effectiveness using different approaches.

Theoretical Framework

1. Contingency Theory:

Contingency theory is an organisational theory that states that there is no best way of organizing a business, leading a business, or making choices. Rather, the appropriate course of action depends on the internal and external condition. The contingency theory of management accounting relates to the assumption that under all conditions there is no universally acceptable accounting system equally relevant to all organisations. Environmental and organisational variables shape accounting systems. These variables are regarded factors that are contingent. Contingency theory indicates that organisational and environmental features depend on the need for effective organisational structures, procedures and effective management accounting system. Organisations are open systems that require cautious management to meet and balance internal requirements and adapt to conditions of the environment. The suitable shape relies on the type of job or environment to be addressed. Most importantly, management must be worried with achieving alignments and good suits. Different kinds or organisational species are required in distinct kinds of settings. Contingency theory is an approach to the research of organisational conduct in which explains how contingent variables such as technology, culture and the external environment impact organisational structure and operate. The theory of contingency is based on the premise that no single sort of organisational structure applies equally to all organisations. Instead, organisational effectiveness depends on a fit or match between technology type, environmental volatility, organisation size, organisational structure characteristics, and its information system. Contingency theories have been created from the sociological functionalist concepts of organisational structure such as structural approaches to organisational research (Woods, 2009). Contingency theory is used to define the interactions between context and structure of internal control efficiency and organisational results, in particular financial reporting reliability.

2. Stakeholder Theory:

The stakeholder theory was first introduced in the book Strategic Management: A Stakeholder Approach by R. Edward Freeman and it describes how leadership can fulfill stakeholders' expectations in a company. The stakeholder theory of Edward Freeman maintains that the shareholders of a business include almost anyone impacted by the business and its operations. Dr. Freeman indicates that the stakeholders of a company are "those groups without who's backing the organisation would stop existing". These institutions would include clients, staff, distributors, political organisations, environmental groups, local authorities, press, financial firms, government agencies and more. The business climate is thus portrayed as an ecosystem of associated organisations which must all be taken into consideration and fulfilled to ensure a company's health and long-term success. The concept of stakeholders is the concept of corporate management and business ethics that tackles moral and principles in leadership, such as corporate social responsibility, market economy and culture of social contracts. An organization is seen as a contract network in which a group of different individuals contribute a certain cost to the business. In exchange for its services, the stakeholder requires leadership accountability, and this is achieved by preparing and submitting financial statements to business employees (Hayes *et al*., 2005). Management could still window dress records to conceal their failure. Stakeholders therefore need reasonable assurance from third parties to ensure that they have real and just views of the financial statements. The audit aims mainly to assure the stakeholders that the accounts and financial statements made by the business are reliable. Auditors will also examine segregation of duties in the business, in addition to assessing the financial statements. This is to build an organization scheme of controls and balances. The concept of Edward Freeman’s stakeholder states that the stakeholders of a business include nearly everybody impacted by and operates (Olowookere, 2011).

RESEARCH METHODOLOGY

The study adopted a survey research design to enable the achievement of the study objectives from the executives and their subordinates in the organization as the population for the study. 65 participants were the sample size conveniently selected from the study area. Questionnaire instrument was used in this study to extract the primary information of the study designed based on the study objective. The questionnaire was validated by the project supervisor who used his intellectual knowledge to critically, analytically and logically examined the instruments relevance of the contents and statements and then made the instrument valid for the study. Pearson Correlation Coefficient was used to determine the reliability of the instrument and found to be reliable with r-value of range of a reasonable reliability is between 0.67 and 0.87.

In this study, both descriptive and inferential statistical method of data analyses were adopted to analyzed the data collected. Mean scores and standard deviation as descriptive tool was used in analyzing the internal control mechanisms (ICM), key aspect of production (P) and Organisational performance on production (OP). Pearson product moment of correlation (r) as an inferential tool was used in analyzing the extent of internal control mechanisms (ICM) are implemented on production (P) in Ramadan Press Ltd Bauchi; and determine whether there is a significant impact of internal control mechanisms (ICM) and organisational performance (OP) in Ramadan Press Bauchi.

RESULT AND DISCUSSION

Objective 1: To determine the extent of internal control mechanisms are implemented on production in Ramadan Press Ltd Bauchi

Table 2 below shows the mean score (X) and standard deviation (SD) responses on the Internal Control Mechanisms (ICM) in Ramadan Press Ltd Bauchi. It enhances operational efficiency is determine and accepted with a mean score (X = 3.14; SD = 0.257), It safeguards organisational assets is determine and accepted with a mean score (X = 3.14; SD = 0.257), It prevents misappropriation of resources is determine and accepted with a mean score (X = 3.12; SD = 0.198), It ensures compliance with industry standards is determine and accepted with a mean score (X = 3.04; SD = 0.255) and, It prevents fraud of resources is determine and accepted with a mean score (X = 3.00; SD = 0.112).

Table 2: Mean responses on the internal control mechanisms in Ramadan Press Bauchi.

Items	SA (4)	A (3)	D (2)	SD (1)	Sum	X	SD	Decision
It enhances operational efficiency	19	23	4	4	157	3.14	0.257	Accepted
It safeguards organisational assets	20	20	7	3	157	3.14	0.257	Accepted
It prevents misappropriation of resources	18	24	4	4	156	3.12	0.198	Accepted
It ensures compliance with industry standards	21	16	7	6	152	3.04	0.255	Accepted
It prevents fraud of resources	17	17	15	1	150	3.00	0.112	Accepted

Source: Field Survey, 2025.

Table 3 below shows the mean score (X) and standard deviation (SD) responses on the key aspect of production (P) in Ramadan Press Ltd Bauchi. Availability of resources is determined and accepted with a mean score (X = 3.12; SD = 0.198), Market consideration is determined and accepted with a mean score (X = 3.06; SD = 0.917), Assimilation to of new production is determined and accepted with a mean score (X = 3.00; SD = 0.112), Purchasing and market is determined and accepted with a mean score (X = 2.98; SD = 0.652), Design and technical problem is determined and accepted with a mean score (X = 2.96; SD = 0.412), and Production to order is determine and accepted with a mean score (X = 2.92; SD = 0.491).

Table 3: Mean responses on the key aspect of production (P) in Ramadan Press Bauchi.

Items	SA (4)	A (3)	D (2)	SD (1)	Sum	X	SD	Decision
Availability of resources	19	19	11	1	156	3.12	0.198	Accepted
Market consideration	15	26	6	3	153	3.06	0.917	Accepted
Assimilation to of new production	18	16	14	2	150	3.00	0.112	Accepted

Purchasing and market	26	6	11	8	149	2.98	0.652	Accepted
Design and technical problem	21	16	3	10	148	2.96	0.412	Accepted
Production to order	17	19	7	7	146	2.92	0.491	Accepted

Source: Field Survey, 2025.

Therefore, Pearson product moment of coefficient correlation (r) is applied to address the extent of internal control mechanisms (ICM) are implemented on production (P) in Ramadan Press Ltd Bauchi

According to Field (2018), coefficient of correlation (r) measures the strength and direction of the linear relationship between two or more variables. The values of r range from -1 (perfect negative correlation) to 1 (perfect positive correlation), with 0 indicating no correlation. It also measures the extent to which two variables move together. If the variables tend to increase or decrease together, the correlation is positive; if one variable tends to increase when the other decreases, the correlation is negative, or otherwise (Field, 2018).

To address that, Tables 2 (ICM) and 3 (P) are utilized below. Table 4 below shows the extent of internal control mechanisms (**ICM**) are implemented on production (**P**) in Ramadan Press Ltd Bauchi.

Table 4: Extent of internal control mechanisms are implemented on production.

		ICM	**P**
Internal Control Mechanisms (**ICM**)	Pearson Correlation	1	.878**
	Sig. (2-tailed)		.0012
	N	50	
Production (**P**)	Pearson Correlation	.878**	1
	Sig. (2-tailed)	.0012	
	N		50
**Correlation significant at the 0.01 level (2-tailed).			

Source: SPSS version 23 (Output).

Therefore, in this current study, Table 4 above shows the result from the analysis of the extent of implemented internal control mechanisms (**ICM**) on production (**P**) in Ramadan Press Ltd Bauchi is stated as follows:

- Correlation Coefficient (r) = 0.878 (87.8%), indicates a strong positive correlation between the two variables (internal control mechanisms and production). As one variable increases, the other variable also tends to increase.

- Significance Level (p) = 0.012, it means that the probability of observing this correlation by chance is very low (p = 0.012 < 0.05), it can be concluded that the correlation is statistically significant.

  Therefore, it can be stated that, there is strong positive implementation internal control mechanisms (**ICM**) on production (**P**) in Ramadan Press Ltd Bauchi with r = 87.8% (N = 50; r = 0.878; p = 0.012 < 0.05).

Objective 2: Determine the significant impact of internal control mechanisms on organisational performance in Ramadan Press Bauchi

Table 5 below shows the mean score (X) and standard deviation (SD) responses on the Organisational performance (OP) in Ramadan Press Ltd Bauchi. Customers are satisfied with the organization's production is determined and accepted with a mean score (X = 3.24; SD = 1.001), The organization excel in service quality is determined and accepted with a mean score (X = 3.22; SD = 0.589), The organization's profitability is performing well is determined and accepted with a mean score (X = 3.12; SD = 0.198), There's effectiveness in the organization's production is determined and accepted with a mean score (X = 2.96; SD = 0.412), and market share of the organization is good is determined and accepted with a mean score (X = 2.92; SD = 0.491).

Table 5: Mean responses on the Organisational performance (OP) in Ramadan Press Bauchi.

Items	SA (4)	A (3)	D (2)	SD (1)	Sum	X	SD	Decision
Customers are satisfied with the organization's production	24	14	12		162	3.24	1.001	Accepted
The organization excel in service quality	19	26	2	3	161	3.22	0.589	Accepted
The organization's profitability is performing well	19	19	11	1	156	3.12	0.198	Accepted
There's effectiveness in the organization's production	21	16	3	10	148	2.96	0.412	Accepted
The market share of the organization is good	17	19	7	7	146	2.92	0.491	Accepted

Source: Field Survey, 2025.

Therefore, Pearson product moment of coefficient correlation (r) is applied to address the significant impact of internal control mechanisms (ICM) on organisational performance (OP) in Ramadan Press Ltd Bauchi.

To address that, Tables 2 (ICM) and 5 (OP) are utilized below. Table 6 below shows the significant relationship between internal control mechanisms (ICM) and organisational performance (OP) in Ramadan Press Ltd Bauchi.

Table 6: Impact of internal control mechanisms and organisational performance.

		ICM	**OP**
Internal Control Mechanisms (**ICM**)	Pearson Correlation	1	.821**
	Sig. (2-tailed)		.000
	N	50	
Organisational performance **(OP)**	Pearson Correlation	.821**	1
	Sig. (2-tailed)	.000	
	N		50
**Correlation significant at the 0.01 level (2-tailed).			

Source: SPSS version 23 (Output).

Therefore, in this current study, Table 8 above shows the result from the analysis of the impact of internal control mechanisms (ICM) and organisational performance (OP) in Ramadan Press Ltd Bauchi is stated as follows:

- Correlation Coefficient (r) = 0.821(82.1%), indicates a strong positive significant impact of between the two variables (internal control mechanisms and organisational performance). As one variable increases, the other variable also tends to increase.
- Significance Level (p) = 0.000, it means that the probability of observing this correlation by chance is very low ($p = 0.000 < 0.05$), it can be concluded that the impact is statistically significant.

Therefore, it can be stated that, there is strong positive significant impact of internal control mechanisms (**ICM**) on organisational performance (**OP**) in Ramadan Press Ltd Bauchi with r = 821% (N = 50; r = 0.821; $p = 0.000 < 0.05$).

DISCUSSION OF FINDINGS

Objective 1: Extent of internal control mechanisms are implemented on production in Ramadan Press Ltd Bauchi

There is significant implementation of internal control mechanisms on production in Ramadan Press Ltd. Bauchi (r = 0.878; p = 0.012<0.005 *see table 4*); as table 2 revealed the three most Internal Control Mechanisms (ICM) in Ramadan Press Ltd Bauchi to be enhancing operational efficiency with a mean score (X = 3.14), safeguards organisational assets with a mean score (X = 3.14), prevents misappropriation of resources with a mean score (X = 3.12). Table 3 revealed the three most key aspect of production (P) in Ramadan Press Ltd Bauchi include: availability of resources with a mean score (X = 3.12), Market consideration with a mean score (X = 3.06), and assimilation to of new production with a mean score (X = 3.00).

The outcome of this objective corroborates with the result of Shehu *et al.* (2025), and, Al-Qallap and Al- Abdallah (2017) that, the implementation of effective internal controls is the key to unlocking greater operational performance and ensuring that manufacturing firms are well-positioned to thrive in a changing global marketplace.

Objective 2: Significant impact of internal control mechanisms on organisational performance in Ramadan Press Bauchi

There is significant impact of internal control mechanism on organisational performance on production in Ramadan Press Ltd. Bauchi ($r = 0.821^{**}$; $p = 0.000$ *see table 6*); as table 2 revealed the three most Internal Control Mechanisms (ICM) in Ramadan Press Ltd Bauchi to be enhancing operational efficiency with a mean score (X = 3.14), safeguards organisational assets with a mean score (X = 3.14), prevents misappropriation of resources with a mean score (X = 3.12). Table 5 revealed the three most on the Organisational performance (OP) in Ramadan Press Ltd Bauchi include: customers are satisfied with the organization’s production with a mean score (X = 3.24), The organization excel in service quality with a mean score (X = 3.22), and the organization’s profitability is performing well with a mean score (X = 3.12).

The outcome of this objective corroborates the result of Ajala *et al*. (2023) that internal control systems are necessary, and they should be established in SMEs’ business operations for enhanced productivity, business growth and organisational performance. Also, the work of Adejuwon and Hassan (2022) that internal control mechanism is a significant predictor of organization financial and non-financial performance and that effective internal control systems must incorporate the effects of risk assessment and control activities to enhance organisational performance of DMBs. Simon (2021) that organization’s internal control environment and risk assessment, has a positive influence on organisational performance.

CONCLUSION AND RECOMMENDATIONS

CONCLUSION

Based on the findings of the study, the research concluded that:

1. There is high significant extent of implementation of internal control mechanisms on production in Ramadan Press Ltd. Bauchi.
2. There is significant impact of internal control mechanism on organisational performance on production in Ramadan Press Ltd. Bauchi.

RECOMMENDATIONS

Based on the research conclusions, the research recommended that:

1. Management of the organisation should always practice proper recording of each transaction to ensure growth of the organisation.
2. Effective internal control systems at all cost should be ensured by the executives and their subordinates to lead for organisational success base on products that can best suit the organisation's operations and the customers.

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