

Contribution To The Study Of The Impact Of Internal Audit Effectiveness On Organizational Performance: Exploring The Moderating Effect Of Hierarchical Support The Case Of Moroccan Public Administrations

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Abstract:

This study develops and empirically verifies an explanatory model of the determinants of internal audit effectiveness on organizational performance, highlighting the moderating role of hierarchical support in this causal relationship. Our study is based on a questionnaire submitted to internal auditors in Moroccan ministerial departments. To test our hypotheses, we opted for factor analysis methods for an exploratory analysis to assess the validity and reliability of our instruments for measuring the different constructs of our model, and structural equation methods to study causal relationships. The study's findings showed the existence of a relationship between our latent variables, and the introduction of the "hierarchy support" variable as a moderator led to positive results between independent and dependent variables that had not been asserted in the initial model.

Key Words: *internal audit, organizational performance, top management support, determinants of internal audit effectiveness, evaluation approach, public sector.*

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I. Introduction

Initially, our thinking grew out of a pre-analysis of the key challenges facing the public sector. The search for performance and efficiency in this area is limited by unique obstacles. These include, but are not limited to, the regulatory framework and institutional constraints, budgetary pressures and financial constraints, the political and social context, as well as the complexity of operations and the diversity of stakeholders.

In the face of these challenges, a number of macro-economic indicators point to the existence of a number of under-performances: a budget deficit of 3.9 % according to the Ministry of Finance, economic growth equal to 3.8% according to the High Commission for Planning, modest competitiveness with Morocco ranked 66th out of 153 countries according to the ranking drawn up by the United Nations Industrial Development Organization (UNIDO). And a household confidence index of 46.6 pts compared with 45.3 points recorded the previous year, according to the High Commission for Planning.

The observation of organizational underperformance within public institutions has been supported by Morocco's relatively low ranking in terms of good governance, as illustrated by the Chandler index, which places it 75th out of 120 countries in the latest report published in 2025. This finding is regularly highlighted by international bodies such as the OECD and the World Bank, as well as by royal speeches, principally in the opening speeches of the parliamentary session in October 2016 and on Throne Day in July 2017. These speeches have highlighted the shortcomings of Moroccan public administration.

These repeated criticisms highlight the need to explore and improve the governance of public institutions in order to boost their organizational performance and their effectiveness in achieving the country's strategic objectives. This is why we have placed the concept of organizational performance as a variable to be explained at the centre of our research objective.

In this complex context, internal audit stands out as a strategic tool for identifying, assessing and remedying the specific constraints of the public service. As Michael Power (2012) points out, "*A compass for transparency and a guarantor of integrity, internal audit guides the public sector towards good governance*".

However, the way in which the audit is carried out is of crucial importance in guaranteeing its quality and revealing any form of irregularity or fraud within organizations.

For this reason, the fundamental question that will guide our work is formulated as follows: ***What are the attributes of internal audit effectiveness that impact organizational performance within Moroccan public administrations?*** Providing an answer to this question requires a twofold analysis:

- The first is the direct effect relationship between the effectiveness of internal audit and organizational performance, which is reflected in a central hypothesis that stipulates the positive influence of audit on performance;

- The second is the moderating influence of hierarchical support, which has been considered by a variety of authors as a moderating variable in this relationship (Cohen & Sayag's (2010); Alzeban & Gwilliam (2014); Abu-Azza, (2012); Albrecht, 2003; Alzeban & Sawan, 2013; Alzeban & Gwilliams, 2014; Okike (2004); Schwartz, (2005); Ali & al (2007); Goerge & al (2015); Mahzan & al (2015); Bello & all (2017); Hood Laeeq & al (2016); Barzan Omar Ali (2018), on the relation

II. Internal Audit Effectiveness And Organizational Performance: A Proposed Reading Framework

Considering that internal audit is a fertile field. However, what emerges is the absence of an unanimously agreed framework for understanding internal audit effectiveness (Endaya & Hanefah, 2013). Through the literature review of studies that have experimented with the concept of internal audit effectiveness. Some studies focused on the internal auditor by referring to the classic definition of audit quality by De Angelo (1981), which constitutes an analytical and reference framework for understanding the concept of audit quality, particularly in external auditing. This definition stipulates that an audit is of high quality when it combines the auditor's competence to detect anomalies with the independence to communicate them. Other studies have focused on process measures (Faudziah Hanim Fadzil, Hasnah Haron, Muhamad Jantan, 2005), which are based on the evaluation of the quality of internal audit procedures, particularly planning, risk management and the audit scope (Van Gansberghe, 2005).

The idea of this research is to consider the use of several measurement approaches in order to conceptualize the variable of internal audit effectiveness. The operationalization of this concept calls for two approaches which we have simultaneously adopted.

We have chosen to classify these indicators into two main categories following the classification adopted by Wahid Abu-Azza (2012) namely:

- **Factors related to the internal environment of the internal audit function:** Competence of internal auditors, Independence of internal auditors, Risk management, Scope of internal audit;

- **Factors related to the external environment of the internal audit function:** support from management, cooperation between internal auditors and external auditors, relationship between internal auditors and auditees.

With regard to the concept of organizational performance, this will follow the model of Morin & al (1994): This model brings an important particularity, the characteristic of 'multidimensionality' which refers to the grouping of several dimensions and actors who have an interest in promoting the organization. The following table clearly illustrates the multidimensional composition. The model does not present totally independent criteria, but a hierarchy of criteria.

The four-dimensional model of Morin et alii (2012) could be reduced to just:

- **Objective dimensions:** economic efficiency and sustainability;
- **Subjective dimensions:** legitimacy of the organization in the eyes of external groups and value of human resources.

Therefore, in our case, which concerns the study of the impact of internal audit effectiveness on the organizational performance of Moroccan public administrations, we based ourselves on a subjective dimension, namely the legitimacy of the organization of external groups and the values of human resources. We based ourselves on a subjective dimension, namely the legitimacy of the organization of external groups and the values of human resources.

This choice is explained by the fact that the target population does not seek to achieve economic efficiency, which refers to the purely financial aspect, nor to the sustainability of the organization, which refers to financial profitability and competitiveness.

We have mobilized a battery of theories, constituting our theoretical framework for the research, in order to identify all the roles assigned to the audit and to highlight them in relation to organizational performance. These include institutional theory, which recognizes the importance of cultural and social factors as having an impact on the decision-making process (Mila & al, 2010), professional systems theory, which enables us to study the attitude and degree of negotiation of each profession in order to legitimize its activity in relation to other professionals (the auditees, the external auditor and the hierarchy). And communication theory (Davison, 1991), which explains the role of communication between internal auditors and all other stakeholders in ensuring the effectiveness of the internal audit assignment.

Finally, we have chosen to combine the three theories, which is in line with Mihret, James & Mula (2010), who bring together several theories in a theoretical framework that is beginning to emerge in scientific research.

On the basis of the conceptual framework outlined, we formulate the following hypotheses:

- **Hypothese no 1:** The competence of internal auditors has a positive influence on organizational performance;
- **Hypothese no 2:** The independence of internal auditors has a positive influence on organizational performance;
- **Hypothese no 3:** Risk management has a positive influence on organizational performance;
- **Hypothese no 4:** The scope of the internal audit has a positive influence on organizational performance;
- **Hypothese no 5:** Coordination between internal auditors and external auditors has a positive influence on organizational performance;
- **Hypothese no 6:** The relationship between internal auditors and auditees has a positive influence on organizational performance;
- **Hypothese no 7:** Support from line management acts as a moderator in the relationship between internal audit effectiveness and organizational performance.

Our conceptual model is as follow:

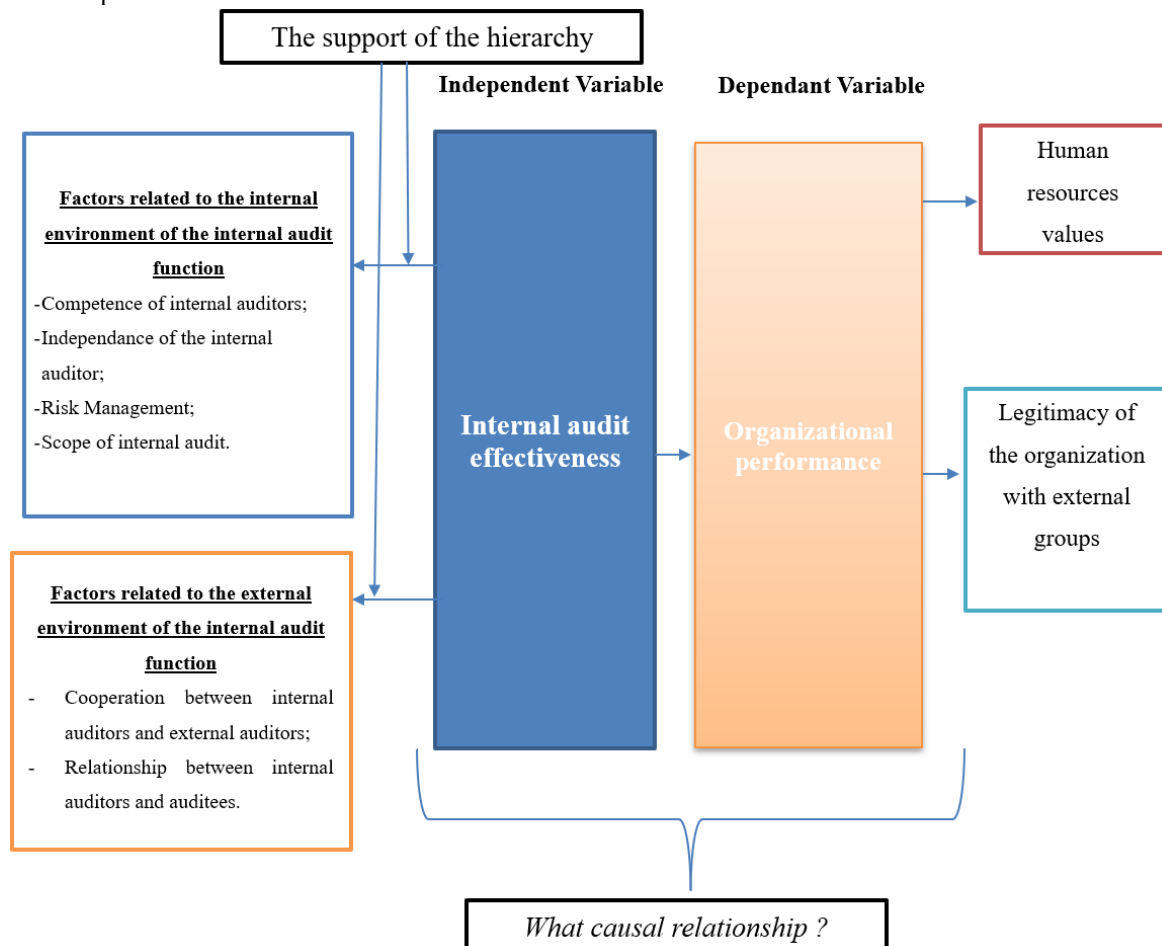


Figure n° 1: Conceptual model of internal audit effectiveness and organizational performance
Source: Personal elaboration

III. Material And Methods

The research methodology of this study is one of the fundamental criteria for the results obtained. It falls within the framework of positivist epistemology. Similarly, the complexity of the variables involved in our research led us to use a demonstrative method of reasoning, giving priority mainly to conceptualization, reinforced by the development of hypotheses. In fact, this is a hypothetico-deductive approach based on the testing of a model using a quantitative approach.

Before actually administering the questionnaire, we carried out a pre-test to test the form and content of the questionnaire's effectiveness. This questionnaire was tested with 25 internal auditors. Initially, we tested a 'pilot' questionnaire administered face-to-face to four respondents, including three internal auditors and a professor of higher education. Feedback from this first phase enabled us to correct certain confusions, redundancies and inaccuracies. We then extended our pre-test population by administering the questionnaire by email to 25 internal auditors.

With regard to the target population, we chose internal auditors from Moroccan public administrations.

As for the administration of these questionnaires, this phase involved 3 major stages. Initially, we submitted the forms to the registrars. After receiving a limited number of responses, and with the COVID-19 pandemic forcing us to adopt electronic submissions via Google Forms, we contacted the respondents via the LinkedIn platform.

And in order to constitute our sample, we adopted a non-probabilistic sampling method with a sampling of convenience which consists of choosing the sample according to the only opportunities which presented themselves to the researcher, without any criteria of choice having been defined a priori. Given, the non-existence of a database allowing the regrouping of the whole of the internal auditors coming under the Moroccan Public Administrations.

In the final stage, we had a return rate of 59%, and given the requirements we set to achieve an optimum result, only complete responses were retained. As a result, we retained 57 observations.

Before beginning our exploratory and confirmatory analyses, we carried out a descriptive analysis of the results collected in order to draw up an assessment of the main strengths and weaknesses of the internal audit function within Moroccan public administrations using SPSS 23 software.

We first opted for an exploratory analysis using SPSS 23 software in order to check whether the measurement scales adopted accurately and confidently reflect the reality we were looking for. We then examined the reliability of the measurement scales using factorial analysis, the technique we chose to use being Principal Component Analysis (PCA). Reliability is assessed using Cronbach's coefficient.

The quality of the measurement instruments was checked on each of the 10 explanatory and explanatory variables.

The results showed a Cronbach's Alpha value greater than 0.60 for all the measurement instruments, which is generally considered to be in line with standards.

After the purification of 71 measurement scales, we find ourselves with a total of 32 valid and reliable items and one latent variable rejected.

Next, a confirmatory analysis was carried out, for which we opted for structural equations. This approach is based on two evaluation phases.

- ✓ The first concerns the evaluation of the measurement model (dealing with the relationships between the latent variable and the manifest variables). This required the examination of three criteria: **convergent validity, construct reliability and discriminant validity**;
- ✓ The second concerns the evaluation of the structural model, which is concerned with causality between the variables. To do this, we used 6 criteria: **the adjusted R-two coefficient, Cohen's f² coefficient, the Q² coefficient to assess the model's predictive capacity, and the GOF coefficient to assess the model's overall performance**;

For the hypothesis tests, we opted for the most widely used tests in the field of statistics, i.e. Student's P-value and T-value.

Finally, we tested the moderating effect using Ping's method, which consists in analyzing the moderating effect of a variable Z on the relationship between an independent variable XP and a dependent variable Y.

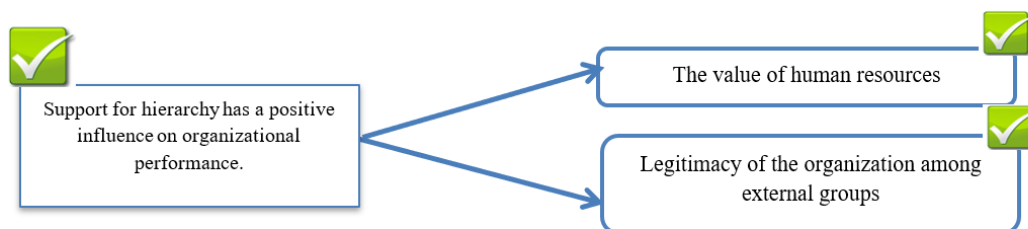
Estimating the moderating effects using Ping's procedure (1995) involves the following steps:

- ✓ The first concerns the evaluation of the equation before the introduction of the moderating effect.
- ✓ The second concerns the evaluation of the equation after the introduction of the moderating effect by integrating the product (XP*Z). The moderating role of Z is established if the coefficient b3 is statistically significant,
- ✓ The coefficient of determination R² of the second regression should also be better than that of the first regression in order to show that the addition of the moderating effect improves the predictive validity of the model.
- ✓ Finally, once the moderator effect has been introduced, ensure that this integration does not reduce the fit of the model, but rather improves the coefficients of determination (R²), the predictive validity Q², and the overall degree of fit of the model.

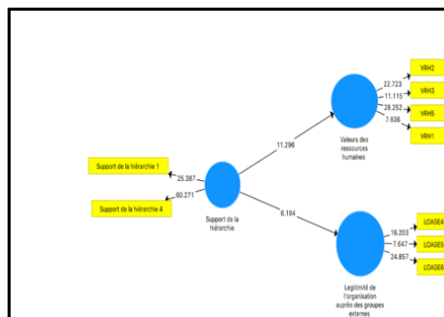
The moderation was calculated using the product indicator-based approach, which is an approach proposed by the Smart PLS software and its steps are inspired by the PING method. The choice of this technique is justified by the fact that the variables in our model are formative in nature, and this technique shows greater predictive accuracy than other approaches.

IV. Empirical Results

Following Ping's method, before comparing the equations before and after the introduction of the moderating effect, it is important to first study the causal link between the 'hierarchy support' variable and the dimensions of organizational performance. Thus, the causal analysis revealed a positive relationship for both dimensions, with a positive P value greater than 5% and Student's t greater than 1.96.



	Initial sample (O)	Sample mean (M)	Standard deviation (STDEV)	Value (t) (/STDEV)	Value s - p
Hierarchy support → LOOEG	0,30819	0,27745	0,17108	1,80150	0,07223
Hierarchy support → VHR	0,45197	0,42976	0,13355	3,38422	0,00077



Source: PLS output

Once the relationship between « hierarchy support » as an independent variable and the dimensions of organizational performance is valid, we can at this stage move on to exploring the effect of this variable, as a moderating variable, on the relationship between internal audit effectiveness and organizational performance. Therefore, the causal analysis revealed the following findings

Hypothesis no 1: The competence of internal auditors has a positive influence on organizational performance.

This hypothesis was confirmed in the context of the Moroccan public sector with a positive p-value for both manifest variables. However, following the introduction of the moderator effect, this result was reversed.

Table no 1: Estimation of the moderating effect of the variable ‘support from management’ on the relationship between the competence of internal auditors and organizational performance

Tested equation	Regression coefficients	Decision
Legitimacy of the organization among external groups		
$Y=a+ b1 X+ b2 Z$	$b1 = 0,23424, t = 1,72404$ $b2= 0,30819, t=1,80150$	Hypothesis accepted
$Y=a+ b1 X+ b2 Z+ b3 (X*Z)$	$b1 = 0,36257, t= 2,46454$ $b2= 0,35505, t = 2,04522$ $b3 = 0,04749, t= 0,25898$	Hypothesis Rejected
The value of human resources		
$Y=a+ b1 X+ b2 Z$	$b1 = 0,28620, t=2,06414$ $b2= 0,45197, t=3,38422$	Hypothesis accepted
$Y=a+ b1 X+ b2 Z+ b3 (X*Z)$	$B1 = 0,30385, t= 2,15371$ $b2 = 0,405020, t=3,25998$ $b3 = 0,03428, t=0,21659$	Hypothesis Rejected

Source: Smart PLS software release

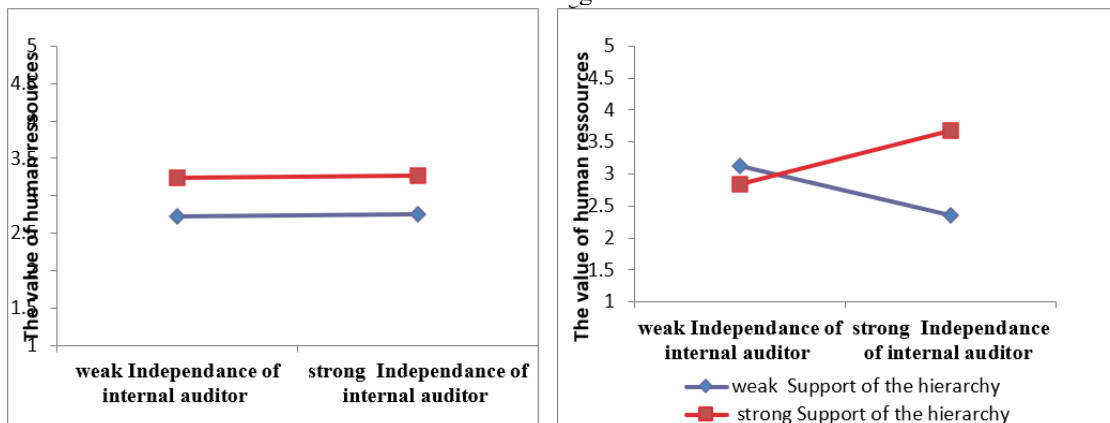
In other words, hierarchical support does not moderate the relationship between competence and organizational performance. Our results contradict previous research (Schyf, 2000; Gwillien & ELnafadi,2002; Hutchinson and Zain 2009; Shamsuddin & al, 2014; Nelson Mose Osioru & al,2017; Uly Maria Ulfah, Fitri Lukiastuti, 2018; Kanbiro Orkaido Deyganto,2019). These results can be explained, on the one hand, by a hierarchical support perceived as existing but not really applied in practice. On the other hand, by hierarchical support understood as being an implicit component of the AIA itself and not an external moderator.

Hypothesis no 2: The independence of internal auditors has a positive influence on organizational performance

The hypothesis relating to the positive impact of independence on organizational performance was deemed invalid before the introduction of the moderating effect and partially valid after the introduction of the moderating effect.

This is illustrated by the Dawson diagram, which shows the moderating effect on the two latent variables in our model.

Figure no 2: Relationship between the explanatory variable and the variable explained before and after moderating effect



Source: PLS output

This significant result showed that if an internal auditor is supported by management this will partially and positively influence the relationship between internal auditor independence and human resource values.

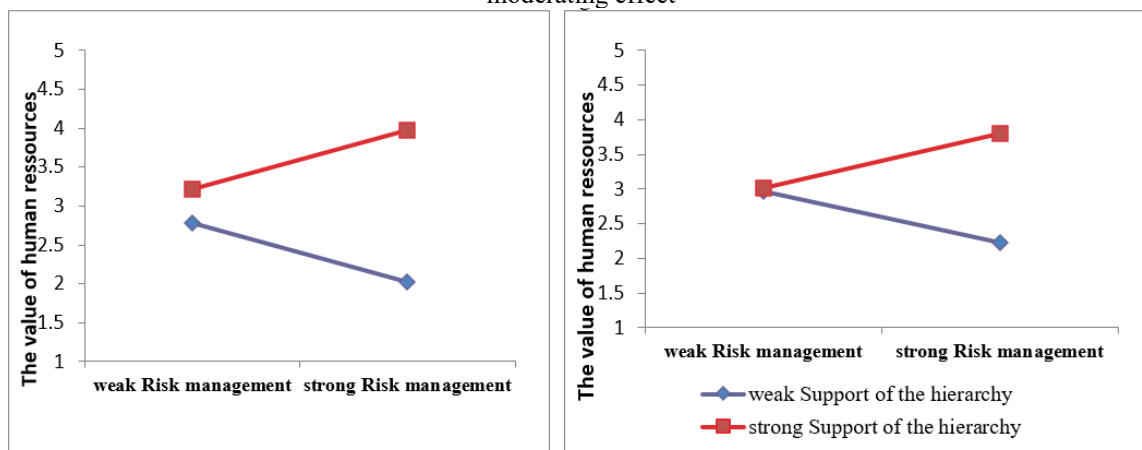
This result is corroborated by Ponemon, (1991) who indicated in his study that the achievement of internal auditor independence depends largely on the support of management and the existence of direct communication with top management.

Hypothesis no 3: Risk management has a positive influence on organizational performance

The hypothesis concerning the impact of risk management on organizational performance was invalidated in the direct effect test, but partially validated in the indirect effect test. This valid relationship is visualised on the Dawson diagram, which traces the change in the dynamics of the relationship.

These results indicate that hierarchical support for an internal auditor promotes effective risk management, which has a direct impact on human resources values.

Figure no 3: Relationship between the explanatory variable and the variable explained before and after moderating effect



Source: PLS output

Hypothesis no 4: The scope of the internal audit has a positive influence on organizational performance

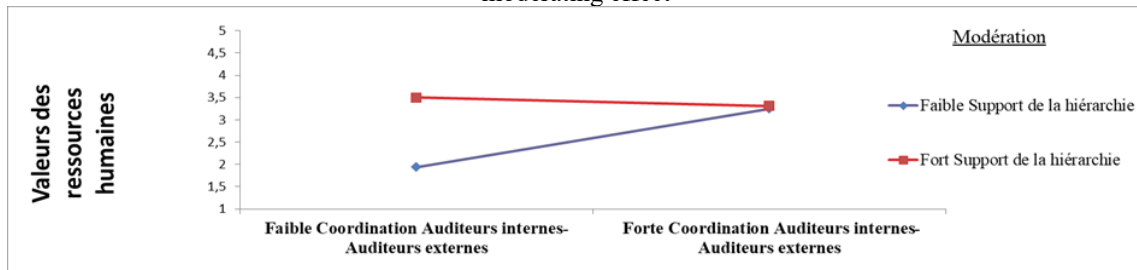
Hypothesis 4 on the influence of the internal audit perimeter on the organizational performance of public administrations was found to be invalid, even after introducing the moderating effect of the hierarchy support variable remains insignificant

And after a detailed analysis of the causes of this result, it turned out that there are no real practices that guarantee a wide scope of internal audit in the Moroccan public sector, except for a small fraction, so we declare the hypothesis invalid and not refutable.

Hypothesis no 5: Internal auditor-external auditor coordination has a positive influence on organizational performance

As for the hypothesis relating to the positive influence of IA-EA coordination on organizational performance, the test result reveals partial validity both before and after the introduction of the moderating effect. In other words, the intervention of hierarchical support did not influence the relationship between AI-EA coordination and PO.

Figure no 4: Relationship between the explanatory variable and the variable explained before and after moderating effect



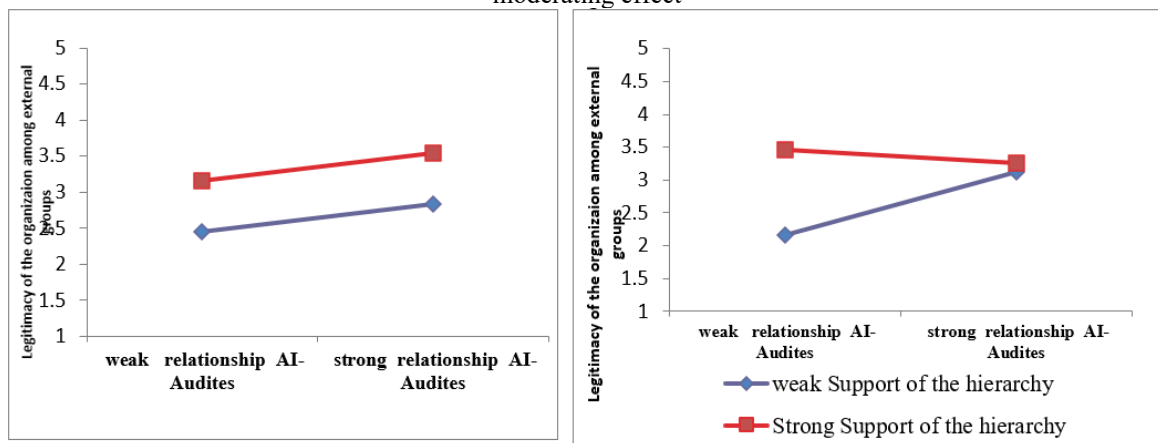
Source: PLS output

Hypothesis no 6: The internal auditor-audited relationship has a positive influence on organizational performance

Finally, the hypothesis relating to the positive influence of the IA-audited relationship on organizational performance was invalidated in the direct effect test, but partially validated in the indirect effect test.

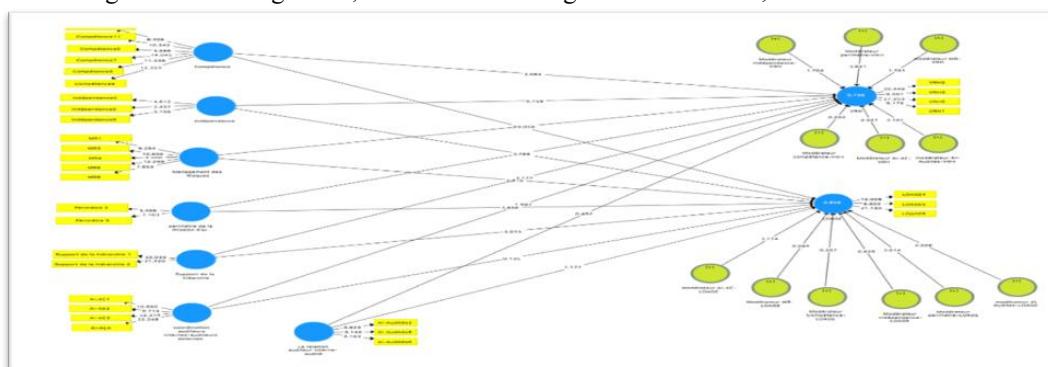
This result states that the stronger the support from the hierarchy, the more it affects the relationship between the internal auditors-audited and the legitimacy of the organization in the eyes of external groups.

Figure no 5: Relationship between the explanatory variable and the variable explained before and after moderating effect



Source: PLS output

After introducing the moderating effect, which is shown in green in the model, our research model looks like this



Source: PLS output

Before discussing these results in detail, it is important to check the performance of our model.

Dependent variables	R ² index	
Legitimacy of the organization among external groups	0.5186	0.608
Human resource values	0.5967	0.738
	Adjusted R ² index	
Legitimacy of the organization among external groups	0.4499	0.489
Human resource values	0.5391	0.659
	Stone-Geisser Q ² coefficient	
Legitimacy of the organization among external groups	0.29715	0.316
Human resource values	0.35351	0.436
	GOF	
The predictive power of the global model	0.620904206	0.682105075
	Cohen's f	
Legitimacy of the organization among external groups	0.2280	
Human resource values	0.5393	

Source: PLS output

Indeed, after the introduction of the moderation effect, an improvement in the fit of the model is noted compared to its initial version. This improvement is significant for all criteria, whether for the R or R² index.

- ✓ The positive Stone & Heisser coefficient reflects the model's valid predictive capacity;
- ✓ In addition, the Goodness of fit index rose from 62.09% to 68.21% after the introduction of the moderating effect, an improvement of 6.12 points. This exceeded the 36% threshold and gives us confidence that the overall performance of the model is valid;
- ✓ The results indicate two scores: the first reflects a moderate effect since it exceeds the 0.15 threshold, while the second points to a significant effect since it exceeds the 0.35 threshold.

V. Discussion Of The Results

In more detail, we note the following, The analysis of the direct relationship between internal audit effectiveness and organizational performance in the Moroccan public sector mainly highlights the importance of the competence of internal auditors in improving this performance. This favorable relationship is rooted in the positive link existing in the literature between the level of education and value creation.

The skills of internal auditors play a crucial role in guiding the strategic decisions of senior management towards innovative decisions that generate added value and are consistent with the organization's strategic objectives. In this way, potential deviations are prevented and the risk of waste is reduced. As a result, the creation of public value translates into improved socio-economic results and optimized spending efficiency.

Nevertheless, this impact is not universal and depends largely on the ability of internal auditors to acquire certain skills such as integrity, the ability to synthesize, communication and interpersonal skills. (Much more non-technical skills and values than technical expertise and competence.)

Subsequently, the achievement of organizational performance requires the mutual and shared commitment of all the players involved. This collaborative approach enables both internal and external aspects, as well as moderation mechanisms, to be taken into account, with the aim of enhancing the effectiveness of internal audit and promoting the achievement of organizational objectives.

This collaborative approach also provides an opportunity to enhance the credibility and legitimacy of public organizations. By putting in place effective and transparent internal audit practices, organizations can strengthen public confidence in their ability to manage their activities effectively and ensure accountability.

Ultimately, the findings of the study also highlighted the significant importance of line management support as a moderating factor. The introduction of this support had a positive impact on several relationships, thereby beneficially enhancing the synergy and effectiveness of the relationships in our model.

These results are in line with those of Barzan Omar Ali, (2018) who states that the support of the hierarchy reinforces the effectiveness of internal audit insofar as it allows internal auditors to access the necessary resources, facilitate the acceptance of the function within the organization, promote the follow-up and implementation of recommendations, and guarantee the independence and objectivity of the function.

From our descriptive analysis, three major deficiencies have been identified and require particular attention in order to ensure a deeper integration of internal audit functions within the Ministerial Departments.

On a technical level:

- ✓ Only 5% of respondents carry out strategic and performance audits, while 47% say they have carried out regularity and compliance audits, revealing a strong predominance of the latter;
- ✓ Fewer audits carried out during the year (on average, only 25% of respondents carried out more than 8 audits);
- ✓ Lack of mechanisms to ensure communication with stakeholders (56% of respondents stated that they organize meetings on request).

In terms of professional practice:

- ✓ A significant gap was noted in relation to the application of international auditing standards, for example, the total absence of the procedure manual is expressed by 16% of ministerial departments, and partial by (28%). However, 28% of respondents stated that there was no audit charter.

At organizational level

- ✓ The lack of distinction between internal audit and related activities, noted by 39% of the audit bodies surveyed (a potential source of confusion and conflict of interest within the organization);
- ✓ Inadequate reporting lines, noted by 27% of respondents;
- ✓ The variety of names given to the internal audit department (with 82% of the audit organizations surveyed opting for names other than “internal audit”).

VI. Conclusion

Our research falls within the field of management. The literature review led to the proposal of several hypotheses relating to the various links between internal audit effectiveness and organizational performance. We were able to highlight a theoretical view of the moderating role of the variable “support of the hierarchy” in the relationship between internal audit effectiveness and organizational performance. In the light of the literature review, we were able to set out 7 hypotheses and 26 sub-hypotheses (12 of which related to the moderation relationship).

This research presented certain limitations. We have classified them into 2 types: Theoretical limitations, the main ones being the difficulty of having a universal definition and measurement of the concept of “organizational performance in the public sector”, the relativity of the research and its horizontal and static aspect. And methodological limitations, in particular: the size of the sample; considerable difficulties in collecting data, and as a prospect, it would be judicious to increase the size of our sample; the existence of a database of internal auditors could extend the sample further and save more of the time we allocated to data collection.

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