

IMPACT OF GOVERNANCE PROCESS/STRUCTURES PERFORMANCE OF FINANCIAL INSTITUTIONS IN SOUTH SUDAN: A CROSS SECTIONAL STUDY.

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Page | 1 **Abstract**

Background

This study aims to establish the impact of the Governance Process/Structures performance of financial institutions in South Sudan using a case study of cooperative banks.

Methodology

The investigation used a cross-sectional research outline that embraced both subjective and quantitative methodologies." "Surveys and face-to-face interaction guides were used to gather information from a target population of 174." Subjective data was dissected using content and topical examination; while quantitative data was examined methodically using descriptive statistical measurements and inferential examination.

Results

The study established that Governance Processes/Structures have a significant positive influence on the organizational performance of Cooperative banks. The study revealed that Governance Processes/Structures had a significant positive influence on organizational performance." "The findings imply that Governance Processes/Structures as a dimension of Internal Audit positively influences the performance of the organization.

Conclusion

The findings indicate that Governance Processes/Structures have a significant positive influence on organizational performance, implying that improvements on Governance Processes/Structures would have a significant positive effect on organizational performance." "Findings indicated that organizational performance can easily be enhanced when control environment is put in place and enforced purposely to achieve Organisational performance." "The study showed that Governance Processes/Structures account for 84.6% of organizational performance while other factors accounted

Recommendations

The organization and particularly the Banks, such as Cooperative Bank. Should at all times ensure that Governance processes/structures such as operations with integrity and ethical value; designing effective assignments of authority and responsibility; adequate management policies, procedures be put in place to enforce accountability to enhance organizational performance."

Keywords: Governance, Processes, Structure, Performance, Financial, Institutions, South Sudan.

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Introduction

Governance Processes/Structure is the management activities of setting standards and priorities for organizational governance and management efforts, identifying organizational governance leaders, and defining organizational project participants' roles, all to improve Organizational Performance Management Strategies (IIARF, 2009; Elizabeth & Diane, 2014)." "The ultimate goal of both Organizational Governance Processes/Structure and Performance Management is to optimize an organizational performance (IIARF, 2009; Ojok, 2012)." "The processes of Governance systems are practices and procedures by which an organization is coordinated and controlled. These processes include adjusting the interests of the stakeholders, such as investors, administration, clients,

providers, agents, government, and the group; by guaranteeing to help, while keeping in mind the end goal to enhance the performance of the organization."

"Governance structures house performance management and accountability; and organizational relationship and culture that underpin the achievement of desired organizational goals and positively influence organizational performance (IIARF, 2009; Ljubisavljević & Jovanovic, 2011; Elizabeth & Diane, 2014)." "Governance processes/structures yield organizational performance by ensuring sufficient Leadership and funding to enable the management of relevant information systems, financial and non-financial performance information used in organizational structuring (Kaziba, et al., 2015; IIARF, 2009)." This study aims to establish the impact of the Governance Process/Structures performance of financial

institutions in South Sudan using a case study of cooperative banks.

qualitative research paradigm that incorporates descriptive research design.

Methodology

Study Area and Population

Research design

According to Babbie (2012), the target population is the aggregation of elements from which a sample is selected. With a target population of 210 respondents, the researcher used internal audit staff, audit committee, finance department employees, project manager’s customers, and other relevant employees. According to Zikmund (2012), a population consists of a group that shares common characteristics. Table 1 shows the target population of SNM

According to Cresswell (2014), research approaches are plans and procedures for research that span the steps from broad assumptions to detailed methods of collecting data, analyzing, and interpretation. Cresswell (2012) further went on to say that there are three approaches namely qualitative, quantitative, and mixed approach. The study used a

Table 1 Target Population

Population Identity	Size
Internal Audit Staff	50
Audit Committee Members	25
Finance Department Employees	18
Credit department	107
Total Population	210

Source Raw Data 2023

As shown by the table above the total target population was made up of a total number of 210 participants. From the total target population, a sample is to be drawn from which the research is to be conducted. Rahi (2017) states that a sample is drawn from the target population to save time as it are impossible to research the whole target population.

the researcher, textbooks, journals, magazines, internet, and unpublished articles.

Sources of data

Sampling design and sample size

In the course of the conductivity of this Research work, two types of data will be collected. The nature of each of these types is briefly described below.

According to Taherdoost (2016), for a researcher to answer research questions, it is doubtful that the researcher should be able to collect data from all cases, thus the need for a sample.

Primary Data

Probability sampling

Data were collected through the administration of questionnaires, observation, and the holding of personal interviews which are instruments of the survey method research.

Probability sampling is where every unit of the population has a chance that is greater than zero of being selected in the sample and this probability can be accurately determined. Probability sampling includes simple random sampling, systematic sampling, stratified sampling, and cluster sampling. For this study simple random technique was used.

Secondary Data

Simple random sampling

Secondary sources comprise existing literature: materials in libraries, archives, public offices, and the Internet. Together with this vital data, the following sources were employed by

Simple random is a situation where all members of the population have an equal chance of being selected (Sekaran 2018). It includes a roulette wheel method; where all members of the population are systematically assigned numbers that are written at equal intervals on the circumference of a wheel. The lottery method involves all

members of the population given members written on small papers folded put in a container, shuffled, and then drawn one at a time until the final number is obtained. The study employed simple random sampling of the lottery method to select officers and customers. The procedure was preferred

because these are different stakeholders in the bank and handling different activities thus giving each member in the institution an equal and independent chance of selection would reduce bias considering the sample required.

Page | 3 **Table 2 study population, sample size and sample procedure**

Participants	Total Population	Sample Size	Sampling technique
Internal Audit Staff	50	41	Simple random
Audit Committee Members	25	21	Simple random
Finance Department Employees	28	23	Purposive
Credit department	107	89	Purposive
Total	210	174	

Source: Cooperative bank personnel lists (2021)

Table 2 shows the target population for each category (stratum) and the representing sample size of the population. According to O'Brien (2012), a sample size of more than 50% gives results that can be relied upon as they represent a significant proportion of the population.

Sampling Procedure

The ultimate test of a sampling design is how well it represents the characteristics of the population it purports to. The reason for sampling in this study is to lower cost, accessibility of the study population, and the greater speed of data collection, Kothari (2004). Stratified random sampling has been used where the sample size of 50% was taken from each of the three categories (strata) of the population. Stratified random samplings were used because they ensure a greater statistical efficiency, and reduce sampling error. Kothari (2004), supports random sampling as it satisfies the law of statistical regularity, "if a sample is chosen at random, on average it has the same characteristics and composition as the population".

Data collection methods

According to Zohrabi (2013), research instruments provide various ways of collecting data, these different ways supplement each other and hence boost the validity and reliability of data. The appropriateness of research

instruments influences the reliability of data, Annum (2014). The researcher used questionnaires, interviews, and documentary reviews as research instruments to gather data.

Data for this study was derived from both primary and secondary sources. To investigate the variables of the study exhaustively, the researcher used a combination of data collection methods by way of methodological triangulation. This was done to enable the various methods to complement one another, thereby making up for the weaknesses in each method. As a result, the researcher was able to capture a more comprehensive variety of information, reveal more discrepancies in the data collection, and eliminate more biases than would have been possible had a single method been used. This is in line with (Mugenda and Mugenda, 2003). Primary data was obtained using documentary review.

Questionnaire method

According to Zohrabi (2013), questionnaires are doubtlessly one of the major primary sources of data in research. The questionnaire is an analytical document containing a designed set of questions from which the researcher obtains data from respondents through their answers. The objective of this study is to determine the impact of the effectiveness of internal audit function on organizational performance and the nature of the objective required a qualitative analysis thus the researcher used a structured close-ended questionnaire to obtain opinions on internal audit

effectiveness and organizational performance, Likert questions were used.

Interviews

According to Cooper and Schindler (2013), interviews are conducted to exchange opinions and ideas to gain more understanding of a particular topic through internet facilities, written, phone, or face-to-face. The researcher used open-ended questions thus giving the respondents enough platforms to explain their views and opinions. According to Singer and Couper (2017) open-ended questions in interviews benefit both the respondents and the researcher, to the respondents it gives them a better sense of engagement in the study thus more reliable information, and to the researcher more highly textured data is obtained. Face-to-face interviews to obtain information. Oral interviews were conducted to reduce the risk of mixed information the researcher used an interview guide as well as capturing all data to avoid data loss. According to Driscoll (2011), interviews are a way of obtaining data from people through logical talking and listening in conversations. Interviews enhanced the researcher’s data collection effectively as the researcher was able to capture both verbal and non-verbal communication.

Documentary review

Documentary review was used to review the existing literature related to the study to either find gaps that would

be filled by the study or evidence that would support or contradict the quantitative and qualitative findings. Such documents include; compliance and audit reports previously carried out at the branch. The method was preferred because it enriched the study with secondary data, and gave the researcher a foundation to establish whether a simple study has ever been carried out elsewhere (Borthwick, 2009).

Validity and reliability

“These were the tools used to examine the precision/quality of the instruments used in data collection.

Validity

“Hair *et al.* (2007), defines validity as the degree to which the instrument accurately represents what it is supposed to”. “Three types of validity were identified and either of them can be used to test the validity of the instruments (Fujun *et al.* (2007). The three types were: content, Predictive and Construct.” “This survey used content validity because it covers the broader range of areas within the concept under study.” “The validity of instruments was measured using Content Validity Index (Coefficient Validity Index – CVI), which is determined by expert judgment (Amin, 2005).” “The expert judgment makes a comparison between “what is to be included in the instrument, given in the intended purpose and what is included in the instrument.” “For an instrument to be accepted as valid, the average CVI must be 0.7 (Waltz *et al.*, 2005) or above.”

Table 3: Validity Results

Valid	Variables	Number of Items	Relevant Items	CVI
	Governance Process/Structure	10	9	0.90
Internal Control Systems	9	7	0.78	
Audit Risk Management	10	8	0.80	
Overall	29	24	0.83	

Source: Primary Data, 2023

“Table 3, shows that all the three Internal Control dimensions included in this study were internally valid as all of them when tested were above 0.70 Coefficient Validity Index (CVI).” Control Environment has CVI = 0.90, Control Activities has CVI = 0.78; and Information and Communication has CVI = 0.80.” “This represents an overall average of 0.83, which is above 0.70 CVI (Amin, 2005).”

Reliability

“Reliability is used to measure degree to which a research instrument yields consistent results or data after repeated trial (Mugenda & Mugenda, 1999).” Reliability is split into “Split-halves, test-retest, equivalent forms and internal consistency method. Either of these methods is used to measure reliability. Internal consistency method is the one used in this survey.” “The cut-off point according to Fujun *et al.* (2007), which is accepted on Cronbach’s Coefficient alpha, is 0.70.

Table 4: Reliability results

	Variables	Cronbach’s Alpha based on Standardized Items	Number of Items
Reliable	Governance Process/Structure	0.901	10
	Internal Control Systems	0.777	9
	Audit Risk Management	0.797	10
	Overall	0.825	29

Source: Primary Data, 2023

“Table 4, showed that the tested study instruments on all the three dimensions of Internal Control were consistent” “All of them were tested and found to be above 0.70 Cronbach’s Coefficient Alpha

(α).” “Governance Process/Structure had $\alpha = 0.901$, Internal Control Systems had $\alpha = 0.777$; and Audit

Risk Management had $\alpha = 0.797$.” “The average reliability was found to be 0.83, which is above 0.7.”

Procedure for data collection

Data was collected using a questionnaire which was first tested for reliability especially spellings and grammar. The data was collected using a research assistant as the main researcher did not have ample time. The questionnaires were distributed to all staff present and given three hours to fill the questionnaires. They were then collected and sorted out. The questionnaires were then handed over to the main researcher for data interpretation

Data analysis

According to Wyk (2012) data analysis is obtaining answers to questions through explanation and investigations. According to Polit and Hungler (1995) in involves categorizing, ordering, manipulating and summarizing data and describing it in meaningful terms. The process of qualitative Data analysis involves mainly two things; writing and identification of themes (Silverman, 2006). Data was analyzed using qualitative research instruments to ascertain the effectiveness of internal audit on organizational performance. Data was analyzed using content analysis. Bryman and Bel (2007) defined content analysis as the process whereby qualitative data can be converted into quantitative data by systematically evaluating texts through interpreting and coding textual information. Various objects such as tables, graphs and charts were used to present data in a consistent way as the researcher’s research questions and objectives. The above technique was preferred because it gave an explanation to the quantitative data by adding quality to the information produced.

Table 5: Showing the overall Response rate of the study

Instrument	Sample Response	Actual Response	Response Rate
Questionnaire	124	120	68.9%
Interview	50	47	27.0%
Total	174	167	95.9%

Source: Primary study data, (2023)

Results

Response Rate

Page | 6 “The response rate is presented on Table5”.

“On table 5, 124 questionnaires were distributed and administered, and 47 interview guides administered.” “Altogether, 167 actual responses were returned and correctly responded; representing 95.9%.” “Out of 124 respondents that were targeted on questionnaire, 120 respondents were actually returned, implying a response rate of 68.9% of the sample size.” “Out of 50 respondents that were targeted for interview, only 47 respondents were actually interviewed, implying a response rate of 27.0% of the sample.” “The average response rate, therefore, was 95.9% of the sample size.” “The response rate was deemed well enough since it was over and above 50% recommended by Amin (2005) and Mugenda & Mugenda (2003).”

Demographic Respondents

“The demographic characteristics of the respondents included gender, age, and education level of respondents.

Gender Characteristics of Respondents

Figure 1 shows that male respondents were the majority with 84 members, representing 49.4%, as compared to the female respondents who were 81 members, representing 46.5%.”

“This is translated to a total response of 95.9%, of the sampled respondents who actively participated in this study in a quantitative and qualitative response.” “The percentage of the respondents that actively participated is high enough to give representative results on the study findings, and above all the results and findings of the study are gender representative.”

Age of the Respondents

The demographic characteristics of the age structure of respondents was observed in the study

“Figure 2 shows the category of respondents in terms of age brackets.” “The age brackets of 21 – 30 was the majority with a total of 56 people representing 32.2%; followed by 31 – 40 age brackets with 43 members, representing 24.7%; the age bracket of 51 – 60 follows with 30 members, representing 17.2%; followed by the age bracket of 41 – 50 with 27 members, representing 15.5%, and followed by the age bracket of 60+, with 11 members, representing 6.3%.” “The age brackets were representative since the majority of the respondents were mature adults, who understood and appreciated the study; implying that the findings/results of the study can be relied upon.”

Education of the Respondents

“The respondents had varying educational levels as these levels established from the questionnaires distributed to the respondents and administered by the researchers, and the interview guides used in qualitative approach”:

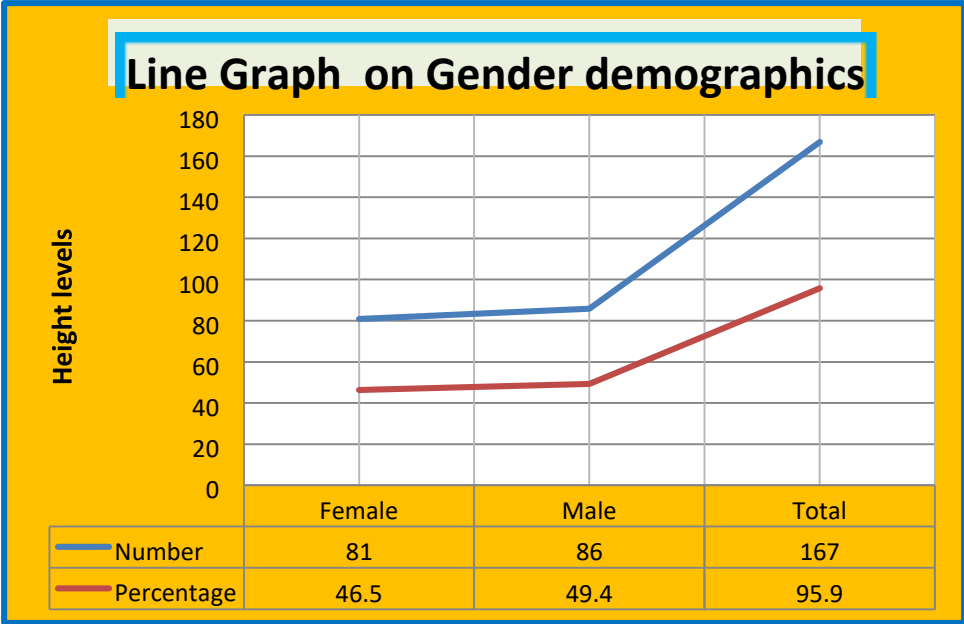


Figure 1: Line Graph Showing Gender Characteristics of Respondents
 Source: Primary Data, 2023

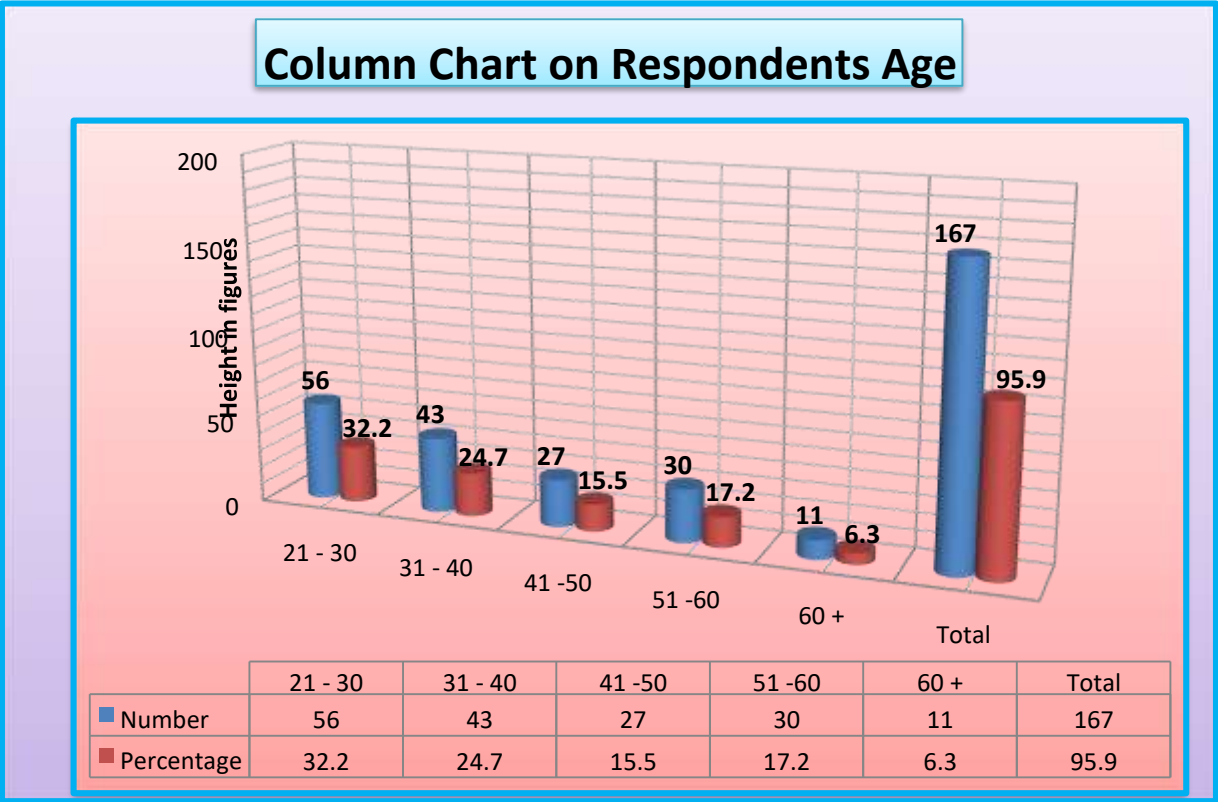


Figure 2: Showing Demographic according to Age of Respondents
 Source: Primary Data, 2023

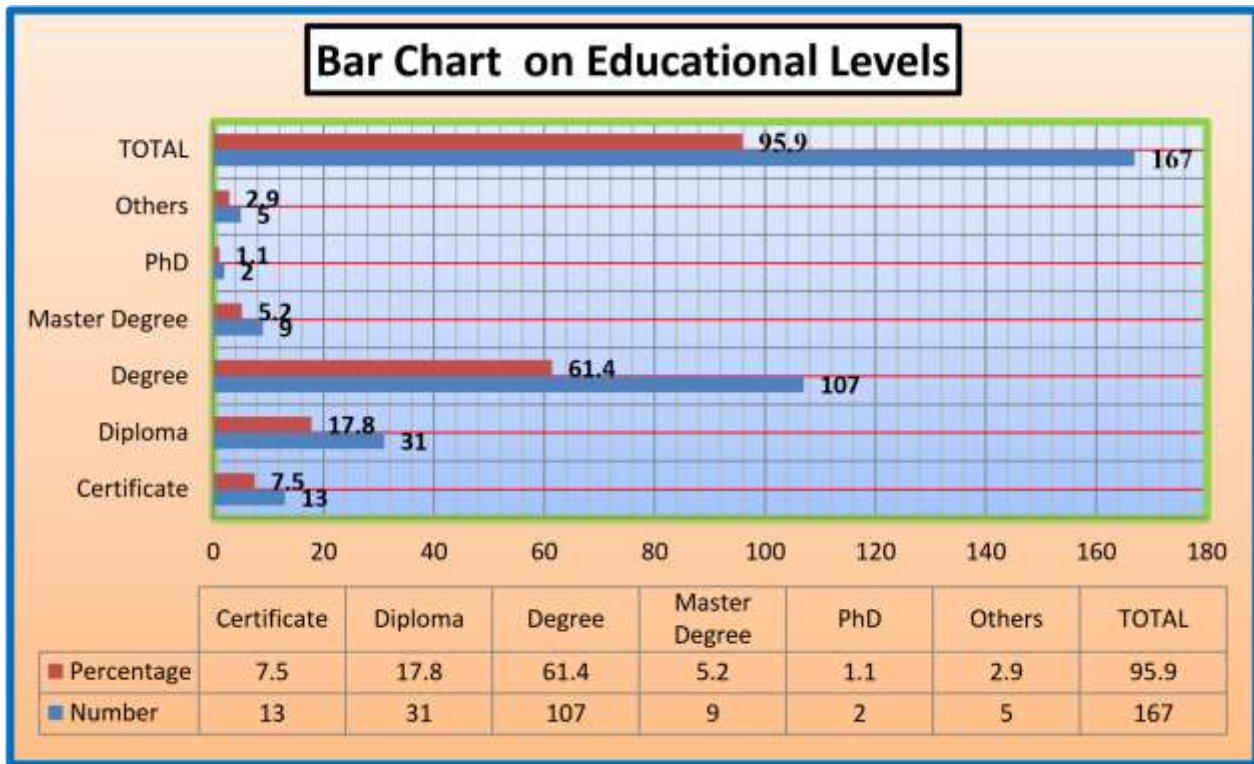


Figure 3: Bar Graph Showing Respondents Educational Levels
 Source: *Primary Data, 2023*

Figure 3, breaks-down by category education levels of respondents.” “On this figure the degree holders were the highest respondents with a total number of 107 respondents, representing 61.4%; followed by the Diploma holders with 31 respondents, representing 17.8%; followed by the Certificate holders with 13 respondents, representing 7.5%; followed by Master Degree holders with 9 respondents, representing 5.2%; followed by Others with 5 respondents, representing 2.9%, finally followed by the PhD holders with 2 respondents, representing 1.1% of the sample size.” “The findings herein imply that majority of respondents were highly educated and so were expected to understand the study problem, and as such the findings and the results of this study can be relied upon.” “Additionally, educational demographics were used to give the researcher actionable and meaningful results to assist in making better recommendations and decisions.”

Governance Processes/Structure and Organisational performance

“Questionnaires were administered to respondents to establish the extent to which they agreed with them.” “The responses were rated on a five point Likert scale ranging from (5= Strongly Agreed, 4= Agree, 3= Not Sure, 2= Disagree, 1= Strongly Disagree).”

“The mean nearer to 4 and 5 means that the respondents have agreed of the relationship between the variables, the mean nearer to 3 is neutral, the mean nearer to 1 and 2 means that the respondents disagreed with the relationship between the variables.” “The smaller the standard deviation means lower deviation from the mean of results.”

Table 6: Descriptive statistics on Governance Processes/Structure and Organisational performance

QUESTION ITEMS	5	4	3	2	1	Mean (μ)	Standard deviation (σ)
GOVERNANCE PROCES/STRUCTURE							
Internal Auditors have a formal mandate to do their work	75 43.1%	59 33.9%	12 6.9%	11 6.3%	10 5.7%	3.989	0.897
Internal Auditors conduct reviews in the governance processes	77 44.2%	79 45.4	3 1.7%	5 2.9%	3 1.7%	4.125	0.968
Internal Auditors carryout their work independently	64 36.8%	83 47.7%	7 4.0%	9 5.1%	4 2.3%	4.011	0.956
Internal Auditors easily access all records	67 38.5%	89 51.1%	3 1.7%	3 1.7%	5 2.9%	4.078	0.938
Internal Auditors perform internal Audits dependably	61 35.0%	88 50.5	8 4.6%	5 2.9%	5 2.9%	4.009	0.897
Internal Auditors performs their services accurately	57 32.8%	92 52.8%	7 4.0%	6 3.4%	5 2.9%	4.006	0.894
Auditors get support from stakeholders to perform their duties	55 31.6%	73 41.9%	15 8.6%	12 6.9%	12 6.9%	3.875	0.873
Internal Auditors get financial support to perform their work	71 40.8%	82 47.1%	8 4.6%	3 1.7%	3 1.7%	4.101	0.984
Auditors ensure support to maintain error-free records on controls	69 39.6%	79 45.4%	9 5.2%	7 4.0%	3 1.7%	4.001	0.892
The council supports internal audit activities	70 40.2%	80 46.0%	10 5.7%	5 2.9%	2 1.1%	4.087	0.899
Average Mean and Standard Deviation						4.028	0.920

Source: Primary Data, 2023

“Table 6 was presented to show the descriptive statistics on items relating to Governance Processes/Structure.” “The findings as presented above indicate that there was no mean nearer to 1 and 2, and nearer to 3” “The entire mean is nearer to 4 and 5; implying that all the respondents were in agreement with the relationship between Governance Processes/Structure and Organizational Performance.” “The findings on table 6 further indicate that all the elements and/or items of study have the mean nearer to 4 and 5; supporting the assertion that Governance Processes/Structure has influence on organizational performance.” “The standard deviation for all the study elements is shown to be less than 1.0, indicating that it was a lower deviation from the mean and as such supporting the

results that Governance Processes/Structure influences organizational performance.”

The qualitative analysis from one of the informants had this to say:

“Governance Processes/Structure at Cooperative bank Is well defined as the legislation that governs it operations as well laid down in the Audit Act, 2008 and in the Finance and Accounting Act, 2003. These legislations are the foundations of the works of Internal Audit at Cooperative bank. . These foundations enable the Cooperative bank. Banks achieve its desired objectives with minimum

supervision, although there may be some in Internal Audit department

“This analysis indicates that at Cooperative bank, Governance Processes/Structure is truly said and seen to be implemented at all levels of management.” “The respondents in totality agreed that Governance Processes/Structure are a benchmark and a tool for ensuring organizational performance, which in turn has enabled the organization achieve the desired performance.”

Pearson’s linear Correlation Coefficient on Governance Processes/Structure and Organisational Performance

The correlation analysis was to test the alternative hypothesis (H_1); Governance Processes/Structures have a significant positive influence on organizational performance. “A correlation analysis was conducted using Pearson’s correlation coefficient and significance statistics as presented on the table below:

Table 7: Correlation on Governance Processes/Structure and Organizational Performance

			Governance Processes/Structure	Organizational Performance
		Pearson		.920**
Governance		Correlation	1	
Processes/Structure		Sig.(2-tailed)		0.000
		N	167	167
		Pearson		
Organizational		Correlation	.920**	1
Performance		Sig.(2-tailed)	.000	
		N	167	167

**** Correlation is significant at 0.01 levels (2-tailed). Source: Primary study Data, 2023**

“Table 7, represents Pearson’s correlation coefficient ($r=0.920^{**}$), showing that Governance process/structure significantly influence organizational performance positively.” “The Pearson’s correlation Coefficient ($r=0.920^{**}$) at the significance level ($P=0.01$), which is less than ($P=0.005$), shows that governance processes/structures have an influence on organizational performance; implying

that the Null Hypothesis at significance level ($P=0.005$) was rejected and the alternative Hypothesis at a significant level ($P=0.001$) was accepted.” “This analysis did not tell the extent of influence.” “The Coefficient of determination on regression analysis was used determine the extent to which independent variable influences the organizational performance as presented on table 8”:

Table 8 Regression analysis on Governance Processes/Structure and Organizational Performance Coefficients

Model	Unstandardized Coefficients		Standardized Coefficients	T	Sig.
	B	Std. Error	Beta		
1 (Constant)	1.920	0.182		10.832	0.000
Governance Processes/Structure	0.879	0.032	0.611	9.112	0.000

Summary Model

Model	R	R Square	Adjust Square	Standard Estimation Error
1				
1	0.920	0.846	0.846	0.2113

a: Predictor: (Constant), Governance Processes/Structure

Source: Primary Data, 2023

“The Coefficient of determination (denoted by letter R) in Table 6 above shows the value for adjusted R Square of 0.846.” “This represents the squared linear correlation between Governance Processes/Structure and Organization performance.” “This representation implied that Governance

Processes/Structure can account for 84.6% (0.846 *100) of Organizational performance at Cooperative Bank And 15.4% accounted by other factors.”

Discussion

“The corresponding hypothesis of the study was tested and it revealed that there was a significant positive influence of Governance Processes/Structures on organizational performance of Cooperative bank.” “The study established that Governance Processes/Structures have a significant positive influence on the organizational performance of Cooperative banks. The study revealed that Governance Processes/Structures had a significant positive influence on organizational performance.” “The findings imply that Governance Processes/Structures as a dimension of Internal Audit positively influences the performance of the organisation, as once asserted by IIARF, (2009, and Kaziba, et al., (2015) that; Governance processes/Structures are underpinned to achieving desired organizational objectives and improve operations; and thus organizational performance.” “These findings were also consistent with the findings of IIARF, (2009) and Ojok, (2012).” “The ultimate

goal of both Organizational Governance Processes/Structure and Performance. Management is to optimize organizational performance.”

Conclusion

The findings indicate that Governance Processes/Structures have a significant positive influence on organizational performance, implying that improvements on Governance Processes/Structures would have a significant positive effect on organizational performance.” “Findings indicated that organizational performance can easily be enhanced when control environment is put in place and enforced purposely to achieve Organizational performance.” “The study showed that Governance Processes/Structures accounts for 84.6% of organizational performance while other factors accounted for 15.4% of organizational performance.” “The study concluded that Governance Processes/Structures influence organizational performance at Cooperative bank.”

Recommendation

The Organization and particularly the Banks, such as Cooperative Bank. should at all times ensure that Governance processes/structures such as operations with integrity and ethical value; designing effective assignments of authority and responsibility; adequate management policies, and procedures be put in place to enforce accountability to enhance organizational performance.”

“Organizations such as Cooperative banks should from time to time review Governance Processes/Structures to determine gaps and findings communicated to the concerned parties/stakeholders for action, since Governance Processes/Structures is the benchmark of accountability in commercial banks, such as Cooperative banks.”

“At all times, the management of commercial banks should ensure funding internal audit department sufficiently to enable its independence and dependable practices, since internal audit oversees operations and effective accountabilities.”

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Conflict of interest

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