

**THE INFLUENCE OF INTERNAL CONTROL PRACTICES ON
THE ACCOUNTABILITY PRACTICES OF A WAQF
INSTITUTION: A CASE OF AL-RAHMA INTERNATIONAL**

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AUTHOR DECLARATION

I hereby declare that the work in this thesis is my own except for quotations and summaries which have been duly acknowledged.

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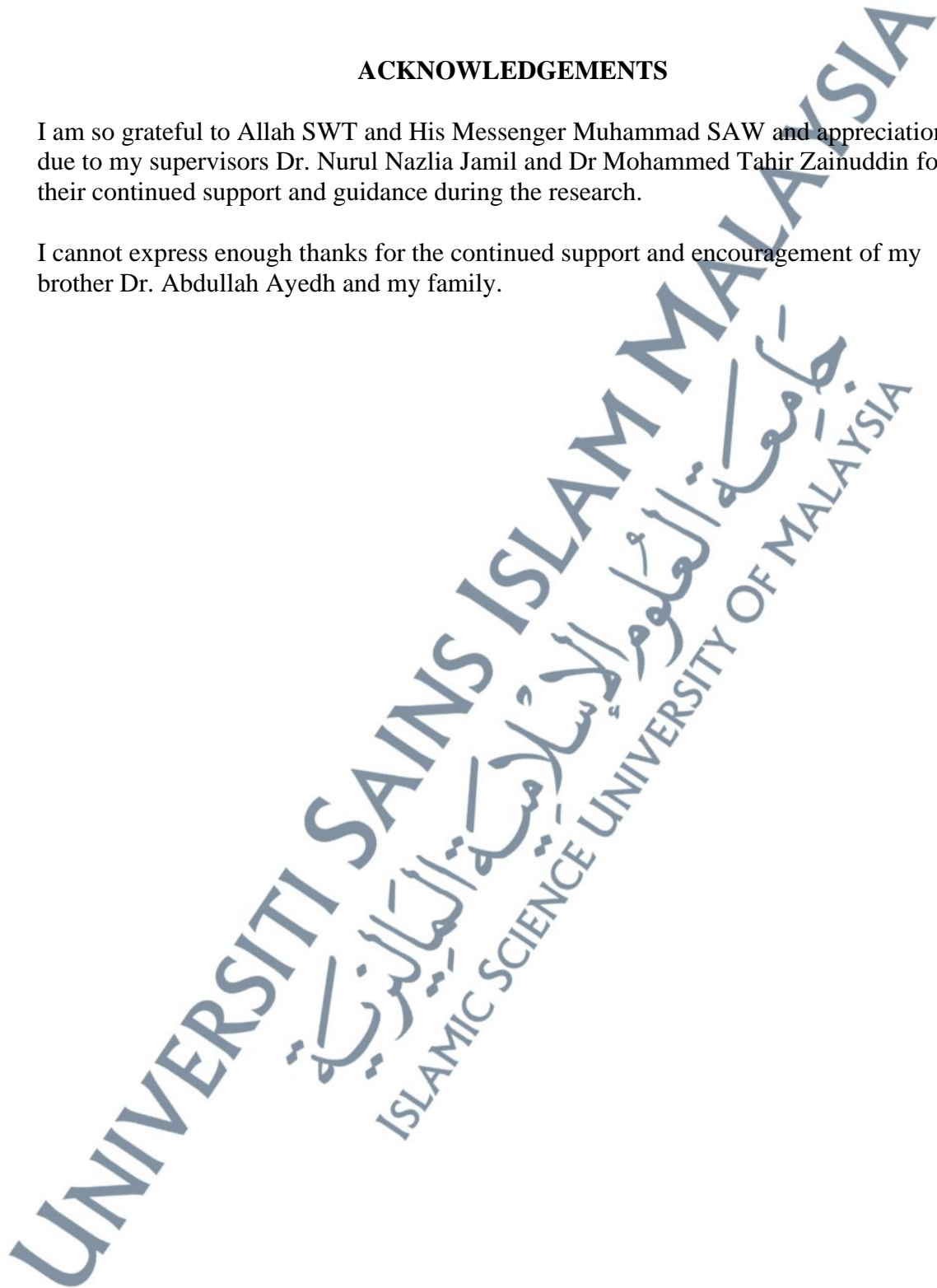


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ABSTRAK

Amalan kawalan dalaman menggunakan beberapa mekanisme untuk melaksanakan akauntabiliti dengan memastikan dan menilai proses pematuhan peraturan kewangan organisasi. Kajian ini meneroka amalan kawalan dalaman di Institusi Wakaf Antarabangsa Al-Rahma dan mengkaji peranan amalan kawalan dalaman ini dalam meningkatkan akauntabiliti. Populasi kajian adalah pekerja Al-Rahma International di Kuwait dan cawangan lain di luar Kuwait. Sampel terdiri daripada 342 pekerja di Al-Rahma International. Soal selidik tinjauan digunakan untuk mengumpul data, di mana semua data dikumpul daripada responden pada masa yang sama. Analisis responden dijalankan menggunakan analisis faktor penerokaan dan analisis regresi berganda dalam SPSS. Penemuan menunjukkan analisis regresi kedua-dua kaedah masuk dan mengikut langkah yang memantau kawalan dalaman (ICM) mempunyai kesan yang signifikan terhadap amalan akauntabiliti prestasi. Kawalan dalaman maklumat dan komunikasi (ICI) mempunyai kesan yang ketara ke atas amalan akauntabiliti penilaian. Hasil kajian menunjukkan bahawa amalan kawalan dalaman di Al-Rahma dilaksanakan dengan cekap dan beretika tinggi. Dapatan kajian menunjukkan bahawa amalan akauntabiliti dalam Al-Rahma adalah murni dan dilaksanakan dengan etika dan kecekapan yang tinggi. Akauntabiliti dalam Al-Rahma telah dibangunkan dengan mengambil beberapa prosedur untuk meningkatkan amalan akauntabiliti di dalam dan di luar Al-Rahma. Analisis dan penemuan data yang dikumpul melalui penyelidikan ini seharusnya menarik minat Al-Rahma International dan penderma mereka. Beberapa cadangan diketengahkan untuk penambahbaikan berdasarkan keputusan.

ABSTRACT

Internal control practices apply several mechanisms to discharge accountability by ensuring and assessing the organisational financial regulatory compliance process. This study explores the internal control practices in the Al-Rahma International Waqf Institution and examines the role of these internal control practices in enhancing accountability. The study population is the employees of Al-Rahma International in Kuwait and other branches outside Kuwait. The sample comprises 342 employees in Al-Rahma International. A survey questionnaire was used to gather data, where all the data was collected from the respondents at the same time. The analyses of the respondents were conducted using exploratory factor analysis and multiple regression analysis in SPSS. The findings show the regression analysis of both enter and stepwise method that monitoring internal control (ICM) has a significant impact on performance accountability practices. The information and communication internal control (ICI) have a significant impact on the evaluation accountability practices. The results indicate that the practices of internal controls in Al-Rahma are implemented with efficiency and high ethics. The findings indicate that the practices of the accountability in Al-Rahma are virtuous and implemented with high ethics and efficiency. Accountability in Al-Rahma has been developed by taking several procedures to enhance the practices of the accountability inside and outside Al-Rahma. The analysis and findings of the data collected through this research should be of great interest to Al-Rahma International and their donors. Several suggestions are highlighted for improvement based on the results.

الملخص

لدى أنظمة الرقابة الداخلية العديد من الآليات المطبقة للوفاء بالمساءلة وذلك من خلال ضمان وتقييم عملية التحكم الداخلي المالي. تهدف هذه الدراسة إلى استكشاف أنظمة الرقابة الداخلية في مؤسسة الرحمة العالمية ودراسة دور أنظمة الرقابة الداخلية في تعزيز المساءلة. مجتمع الدراسة هم موظفي الرحمة العالمية في الكويت وفروعها الأخرى خارج الكويت، وتتكون العينة من 342 موظفًا على المستوى الإداري في الرحمة العالمية. تم استخدام الإستبينة في جمع البيانات حيث تم جمع كل البيانات في نفس الوقت من المشاركين. كما تم تجميع وتحليل الردود على الإستبيان باستخدام أدوات التحليل الإحصائية للبيانات باستخدام برنامج SPSS. تظهر نتائج تحليل الانحدار لكل من الأسلوب الكلي والأسلوب التدريجي أن الرقابة الداخلية للرصد لها تأثير كبير على ممارسات مساءلة الأداء. في حين أن الرقابة الداخلية للمعلومات والاتصالات لها تأثير كبير على ممارسات المساءلة في التقييم. يجب أن تكون تحليلات ونتائج البيانات التي تم جمعها من خلال هذا البحث ذات أهمية كبيرة لمؤسسة الرحمة العالمية ومانحها. بناءً على النتائج تم تسليط الضوء على العديد من الاقتراحات من أجل التطوير.

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