



The relationship between operational auditing the public response in Iran

Esmail Tekyeh Sadat¹, Kamran Nazari² and Hassan Pirani³

¹Shakhespajouh Institute, Isfahan, Iran.

²Department of Business Management, Payame Noor University, Iran.

³Department of Physical Education, Eslam Abad Gharb Branch, Islamic Azad University, Eslam Abad Gharb, Iran.

ARTICLE INFO

Article history:

Received: 28 July 2012;

Received in revised form:

17 December 2012;

Accepted: 24 December 2012;

Keywords

Operational auditing,
Accountability,
Supreme Audit Court of Iran,
Transparency.

ABSTRACT

This study investigated the relationship between operational auditing The Government Accountability Supreme Audit Court of Auditors is the view. The study population included 1072 persons, the official technical expert computing the whole country Court of Auditors to the Auditor General In 1389 are working in this field. 330 people in this study using simple random sampling As the sample is selected. Using survey data gathered with data and raw data into meaningful And values for each variable using data from the questions it has been calculated Using SPSS software Considering both descriptive statistics and the statistics And inferential statistics Has been processed and analyzed. For data analysis of two test T-TEST Correlation test was used. Results confirm the existence of the relationship between operational audit on government accountability Supreme Audit Court of Auditors is the view.

© 2012 Elixir All rights reserved.

Introduction

In advanced and developing countries, Public accountability as a fundamental responsibility of, the data has been accepted. Auditing and financial experts believe the government is Governmental accounting and financial reporting system Playing an important role as the main tool of public accountability is responsible. a special place to work on the concept of accountability The theoretical basis of accounting and financial reporting to the And the concept of accountability as the foundation Governmental accounting and financial reporting system and the center of gravity Attention and emphasis has been. Thus, accountability, The government requires that the acts that will perform Explain to the citizens

And the results of the risk assessment program approved Independent regulatory agencies, and ultimately people will judge. Full preservation of the public interest through traditional auditing methods (Financial Accounting), along with the ideas and attitudes, more comprehensive approach towards, a more complete More accurate formed more And with "the performance and management audit" or "Audit management activities" began its move.

Decades until the late eighties the performance audit Management and compliance audit was limited toIn the framework of laws, regulations And has been operating instructions. In recent years the focus and scope of audits In public and private sector have been changed

And the Financial Alone is not the management information needs Therefore, managers in private and public sectors Looking for more information to evaluate and judge About the quality of operations and operational improvements are Techniques in such areas to be audited To evaluate the performance of operations has increased dramatically So that the operational audit Participation in the accountability process is Because they provide an independent assessment about the performance of government agencies, Project, activity or special duties to provide information To increase the accountability process And

facilitate the decision is made by hand Responsibility for monitoring or corrective actions are taken. (Babajani, 2005)

Statement of Problem

Theoretical framework based on responsibility and accountability, Create a proper system of accounting Accountable or responsible for information flow between And the answer is right, whether or owners. This framework is based on two-way communication. Based on this relationship has a right to know whether, As respondent has the right The disclosure of information privacy in their use is legal. Most of the theoretical framework based on accounting decisions, Interpretations have been developed to benefit users, While the theoretical framework based on responsibility and accountability Mutual interests of both parties and ensures (- KarbasiYazdi, Hossein (2005)

In today's complex societies That people's expectations of government Increasingly diversified and increased No doubt having a large organization And complex public Or interpretation is inevitable bureaucracy. Theoretically, Organizations need effective, efficient and economical to operate. Through operational audits to determine Operational failure and offers practical suggestions And making positive changes to help organizations in this direction. If the operation is successful audit Its cost would be justified And auditing environment rather than a cost center Effectively become a profit center is Success in implementing the operational audit Management is also rapidly Operational audit be carried out more than And proposals in the areas of efficacy, (Babajani, J. & Poor Yansb, A. (2003)

Will provide efficiency and economy, And the results will be significant savings. Now that economic development programs, Social and Cultural A new trend has And a new outlook changes have appeared, The directors have paid special attention to the operational audit And enabling The more the internal audit Units under its management With new knowledge and methods of auditing Make a full operational audit And its

share in economic prosperity than before, Cultural and social play.(- Dae-Zadeh, N. (2006)

Generally, the need for accountability, More information about programs and government services are demanded. Officials, legislators and citizens Data are demanding and require Confirm whether the public funds as appropriate And compliance with laws and regulations have been taken? They also want to know Do government agencies, projects and services have achieved their objectives? And the organizations, programs and services are managed efficiently or economically? (Williams and Gall, Gher. 1987)

In this study to discuss About the operational audit The Government Accountability And also to answer For the questions below.

1-Whether the operational audit And accountability of government, there is significant?

2-Do Operational Audit Transparency leads to accountability to the community?

3-Operational Audit Enhance the quality of government accountability to the community?

4-Operational Audit Qualitative characteristics of information (being understood, being comparable) It provides a benefit to government accountability?

Importance and necessity of research

Due to growing companies and organizations In public and private sector And the distance created between management And corporate business units, Audit needs to be felt The routine audit (financial audit)Major emphasis on identifying the optimal (fair) being The financial condition and results of operations And no assessment of actual performance are not managers. Develop relationships with organizations and become more complex And technological progress of the rectifier and Need for optimal use of resources The more rare the growth accounting And requires the use of operational auditing for successful management of organizations In order to reduce the dissatisfaction expressed The audit focused on the traditional role To follow the rules and regulations And the increasing expectations of citizens Responsibility of the Government Accountability About the acts that will perform Appropriate stimulus to induce the public sector To perform operational audits for Engage in acts that would increase government accountability.

Research hypotheses

With regard to questions Expressed in the following hypothesis Is formulated The main hypothesis is that a number of research hypotheses And hypotheses, two, three and four Secondary research hypotheses are:

Hypothesis 1: There is a significant relation between audit government operations and accountability.

Hypothesis 2: Audit of operational transparency of government accountability to the community.

Hypothesis 3: Operational Audit of the quality of government accountability to the community.

Hypothesis 4: Auditing the operational characteristics of qualitative information (Being understood, being comparable)To be beneficial in order to meet the government provides.(Williams and Gall, Gher. 1987)

Variables

In the present study Since the effects of the operational audit On government accountability, we Variables have been developed so as follows: Independent variables: The main hypothesis of Operational audit As the independent variable is considered

Dependent variable: The main hypothesis Accountability of government As the dependent variable is considered.

Materials and Methods

Study Application of Descriptive, Survey was conducted and solidarity. Applied research is because its results to facilitate operations Or solve problems Normally that should be solved in the long run Is used. The research is descriptive It includes a set of methods their aim is to describe the conditions or phenomena studied The current status of the subject is studied. Survey is based on the generalized information of small of society as a sample group is the total population. R is the correlation Because this type of research is to identify cases That all changes in the dependent variable Expression of the independent variable does not And other variables in the expression changes are effective.

Methods of data collection

In this study, Library of methods and questionnaires Is used to collect information. Methods of data collection Theoretical research in the field, Literature, research background And access to data Research efforts in the past The type of secondary data Library method has been used. For this jack using vector addition, Of a digital library, Search in the spreadsheets, Review of scientific articles And seminars are also used.

For data collection, A questionnaire using Likert scale range(The effect of low, medium, high, very high)Has been extracted Given that this scale Measurement, the qualitative responses, So, to convert them The quantitative response, For each of the options allocated numbers 5,4,3,2,1And coefficient of some importance The coefficients are multiplied by the frequency To results Used for statistical work. Measure of reliability Cronbach's alpha statistic was used The obtained value More than 70% is The reliability of measuring instruments is considered acceptable Also provide for the validity of Andah The ((validity-related content))And judging teachers As subject specialistsIs used.

Population sample and sampling

In this study, The study population included 1072 persons, The official technical expert Computing the whole country Court The auditor is the Auditor General In 1389 Are working in this field. In the present study Sample using Simple random sampling method is selected. Considering that the number Statistical research has shown And community members were all To study possible and not possible, Mathematical method is the most accurate method Is used. Given the range of questions Of five options - is a Likert If the level of statistical confidence In this study, 95%And the rate of 6% to be considered carefully Sample size was calculated as follows:

$$n = \frac{N \times Z_{\frac{\alpha}{2}}^2 \times \sigma^2}{\varepsilon^2 \times (N-1) + Z_{\frac{\alpha}{2}}^2 \times \sigma^2} = \frac{1072 \times (1.96)^2 \times (0.667)^2}{(0.06)^2 \times (1072-1) + (1.96)^2 \times (0.667)^2} \cong 330$$

Methods of data analysis

Statistical Information Collected using a questionnaire Data and raw data into meaningful And values for each variable using data Questions it has been calculated Using SPSS software And according to both statistics The descriptive statistics and inferential statistics processing Is taken and analyzed. To describe the data Two-dimensional frequency tables and charts have been used. Descriptive statistics of Information theory and Illation in the field of statistics for data analysis Two techniques of T-TEST Friedman test and correlation In order to confirm or refute this hypothesis has been used.

Test results The first hypothesis

H0: There is a significant relation between audit government operations and accountability

H1 Operational audit and accountability, there is no significant relation between government The first hypothesis test statistic calculated

d.f	T-statistics calculated	The standard error of the mean	The average	Number of Visits
329	13.68	.07	3.72	330

After comparing the test statistic (13.68)The critical value (1.64)It is clear that The test statistic is in the H1 area, The 95% confidence level The approval does not imply that the observations can be said Ho Since Ho is Stater is conflicting research hypothesis It can be said at 5% error Research hypotheses were confirmed. The hypothesis "There is a significant relation between audit government operations and accountability." Is acceptable. The operational audit on the impact of government accountability.

Hypothesis 2

H0: Operational audits of government accountability to the community is clear.

H1:Operational audits of government accountability to the community is not clear. The second hypothesis test statistic calculated

d.f	T-statistics calculated	The standard error of the mean	The average	Number of Visits
329	11.89	.08	3.63	330

After comparing the test statistic (11.89) The critical value (1.64) It is clear that The test statistic is in the H1 area, The 95% confidence level Ho does not imply that the observations can be confirmed. Since Ho is Stater is conflicting research hypothesis It can be said at 5% error Research hypotheses were confirmed. The hypothesis "Operational audit led to the transparency of government accountability to the community." Is acceptable.

Hypothesis 3

First step: definition of the statistical assumptions

H0: Operational audit of the quality of government accountability to the community.

H1: Operational audit of the quality of government accountability to the community does not.

Table III hypothesis test statistic calculated

d.f	T-statistics calculated	The standard error of the mean	The average	Number of Visits
329	14.02	.08	3.73	330

Step IV: Decision

After comparing the test statistic (02/14)The critical value (64/1)Is characterized The test statistic is in the H1 area; The 95% confidence level The approval does not imply that the observations can be said Ho. Since Ho is Stater is conflicting research hypothesis

The 5% error in Research hypothesis can be confirmed. The hypothesis "Operational audit of the quality of government accountability to the community." Is accepted

Hypothesis 4:

H0: Audit of operational characteristics of data quality (To be understandable and comparable) Into useful In order to meet the government provides.

H1: Audit of operational characteristics of data quality (To be understandable and comparable) Into useful In order to meet the government does not provide.

Hypothesis test statistic calculated in Table IV

d.f	T-statistics calculated	The standard error of the mean	The average	Number of Visits
329	11.86	.12	3.65	330

After comparing the test statistic (86/11)The critical value (64/1)It is clear that The test statistic is in the H1 area; The 95% confidence level Observations imply that not enough can be said Ho confirmation. Since Ho is Stater is conflicting research hypothesis It can be said at 5% error Research hypotheses were confirmed. The hypothesis "Audit quality attributes of operational information (To be understandable and comparable) Into useful In order to meet the government provides." Is acceptable.

In the end, making notes Statistical data analysis and And we test the hypotheses. As observed did All hypotheses were confirmed, Employing the operational audit Increased transparency, quality and features of qualitative information And thus promote greater accountability And government acts that will perform better Be.

The results

During the study Four hypotheses were tested. Testing the hypothesis The study included 1072 people, The total computing power of the Court's formal technical The auditor is the Auditor General In 1389 are working in this field. The results of this test is as follows:

Hypothesis 1: There is a significant relation between audit government operations and accountability.

After comparing the test statistic (13.86) The critical value (1.64) It is clear that The test statistic is in the H1 area, The 95% confidence level The approval does not imply that the observations can be said Ho. Since Ho is Stater is conflicting research hypothesis The 5% error in Research hypothesis can be confirmed. The hypothesis "There is a significant relation between audit government operations and accountability." Is acceptable. The operational audit on the impact of government accountability.

Hypothesis 2: Operational Audit Transparency of government accountability To be community. After comparing the test statistic (11.89)The critical value (1.64)It is clear that The test statistic is in the H1 area, The 95% confidence level Ho does not imply that the observations can be confirmed. Since Ho is Stater is conflicting research hypothesis It can be said at 5% error Research hypotheses were confirmed. The hypothesis "Operational audit led to the transparency of government accountability to the community." Is acceptable.

Hypothesis 3:

Operational Audit Enhance quality, accountability The state is society. After comparing the test statistic (14.02)The critical value (1.64)Is characterized The test statistic is in the H1 area; The 95% confidence level can be said Ho does not imply that the observations upon approval. Since Ho is Stater is conflicting research hypothesis It can be said at 5% error Research hypotheses were confirmed. The hypothesis "Enhance the operational audit Quality of government accountability to the community." Is accepted.

Hypothesis 4: Operational Audit

Qualitative characteristics of information(Being understood, being comparable)To be beneficial in order to meet the government provides. After comparing the test statistic (14.02)

The critical value (1.64) It is clear that The test statistic is in the H1 area, The 95% confidence level The approval does not imply that the observations can be said Ho. Since Ho is Stater is conflicting research hypothesis The 5% error in Research hypothesis can be confirmed. The hypothesis "Operational Auditing Enhance the quality of government accountability The community is. "Is acceptable.

Suggestions

Although demand For operational audit Iran is growing day by day, But the service was And sometimes without the quality of services offered, The demand for this type of service has overshadowed Operational auditing is causing inefficiency. Therefore recommended:

1. Legislative and legal authorities with the adoption of binding rules and regulations, Public sector required to meet Unconditional Able to perform operational audits.
2. Public administration and public companies, Reform of the corporate budgeting The traditional method of operating budget Action to audit quality may be achieved.
3. Public sector Accounting systems and E and its operational And monitoring and auditing system Audit to be equipped to quickly Operational audits to reduce costs.
4. Legislature Binding legislation Regulatory devices And audit Required to provide audited And the Court of Audit And Auditing Organization Towards operational auditing standards Immediate action to.
5. The monitoring and auditing To create training And professional seminars The operational audit action.
6. As regards Still a large part of the activities In our country are performed by government. Moreover, inefficiency and management activities by the government, One of the actions that seem appropriate in present circumstances Operational audit is conducted. With this type of audit, In addition to encouraging people to use the effective charge, Economic and efficient use of limited resources can be They will also create a sense of accountability And thereby the citizens want the right answer

That one of their natural rights In democratic societies is to be respected.

Resources

1. A. - Babajani, J. (1998), accounting and financial reporting system of accountability of the government of Iran. PhD thesis, University of AllamehTbabayy.
- 2 - Babajani, J. (2003), accounting, governmental auditing. Payam Noor University Press.
- 3 - Babakhani, J. (2008), governmental accounting and financial controls. TabatabaiUniversity Press, third edition.
4. - Babajani, J. & Poor Yansb, A. (2003), a conceptual framework based on CARE's accountability. Proceedings of the auditor, No. 40.
- .5 - Babajani, J. (2004), public sector accountability and internal controls. CPA Journal, No. 146 and 147.
6. - Hussein in Iraq, Hassan (2009), Public Audit (theoretical and practical). Faculty of Economics, Publication No. 19.
7. - Large, Hussein (1996), based on accountability in public sector accounting. Proceedings of the auditor, No. 4.
- 8 - KarbasiYazdi, Hossein (2005) Accounting Theory. Publications Higher Education Center of Imam Khomeini Relief Committee (RA), 374 to 420.
- 9 - A large, Hussein (2007), audit of performance management in Ireland and its relation to the control system. Proceedings of the auditor, No. 4.
10. - Momeni, Qayum Mohammad and Ali. 2003.statistical data analysis using SPSS, publishing a new book, □ -110 to 115.
11. - Dae-Zadeh, N. (2006), Guide to Preparing research proposals (proposals). Publication language culture.
12. - Babajani, J. (2009), the benefits of performance auditing in the Drpaskhgvyv Kshvrnqsh. Conference Proceedings Vskhnrary performance audit.
- 13.-Abroadus ,Jospd . 1998, Comtoic. Performance Accounting. AICPA.
- 14.-Brown, Williams and Gall, Gher.1987, Auditing Performance in Government.