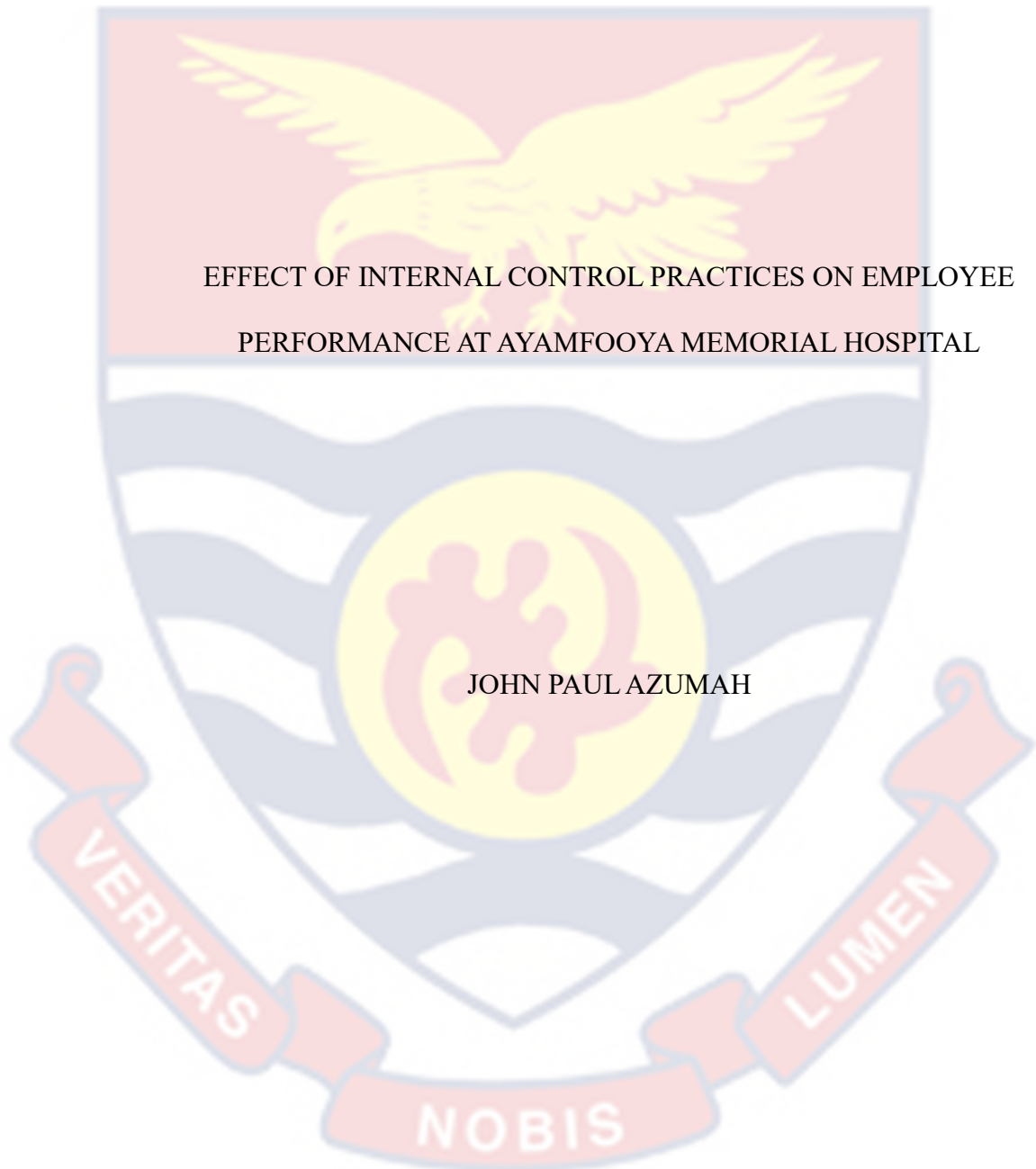


UNIVERSITY OF CAPE COAST



EFFECT OF INTERNAL CONTROL PRACTICES ON EMPLOYEE
PERFORMANCE AT AYAMFOOYA MEMORIAL HOSPITAL

JOHN PAUL AZUMAH

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UNIVERSITY OF CAPE COAST



EFFECT OF INTERNAL CONTROL PRACTICES ON EMPLOYEE
PERFORMANCE AT AYAMFOOYA MEMORIAL HOSPITAL

BY

JOHN PAUL AZUMAH

Dissertation submitted to the Department of Human Resource Management of the School of Business, College of Humanities and Legal Studies, University of Cape Coast, in partial fulfilment of the requirements for the award of Master of Business Administration degree in Human Resource Management.

SEPTEMBER 2023

DECLARATION

Candidate's Declaration

I hereby declare that this dissertation is the result of my own original research and that no part of it has been presented for another degree at this University or elsewhere.

Candidate's Signature:

Date:

.....

Name: John Paul Azumah

Supervisor's Declaration

I hereby declare that the preparation and presentation of the dissertation were supervised in accordance with the guidelines on supervision of dissertation laid down by the University of Cape Coast.

Supervisor's Signature:

Date:

.....

Name: Prof. Nana Yaw Opong



ABSTRACT

The purpose of this research study is to examine the connection between employee performance and internal control practices in the healthcare sector, with a focus on Ayamfooya Memorial Hospital in the Nabdam District of the Upper East Region, Ghana. The study aims to investigate the impact of internal control practices on employee performance, identify existing internal control practices, and analyze their effects on employee performance. To achieve this objective, a quantitative research methodology was employed using an explanatory survey design. The data was collected from the entire staff population of Ayamfooya Memorial Hospital (n=53) using questionnaires. Various statistical techniques, such as mean, standard deviation, frequencies, percentages, correlation, and regression analysis, were used to analyze the data.

The study found that the hospital's internal control practices included recruitment and selection, training, and compensation, and these practices had a significant impact on employee performance. Compensation was particularly crucial in enhancing employee performance, and the research established a robust correlation ($R=0.941$) and statistical significance ($p<0.05$) between internal control practices and employee performance. The study recommends diversifying internal control practices, involving employees in decision-making, and regularly assessing employee satisfaction to improve employee performance.

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In conclusion, I humbly ask for God's blessings upon each of them, as well as upon all of us who contributed to the completion of this dissertation.

DEDICATION

To my dearest wife and cherished sons



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CHAPTER ONE

INTRODUCTION

Background to the Study

In the contemporary era of globalization, organizations grapple with fierce competition fuelled by technological advancement, corporate restructuring, and workforce adjustments. This heightened dynamism within the business environment necessitates a meticulous examination of internal control practices, a domain extensively explored by scholars such as Jiang et al. (2012). As organizations grapple with the multifaceted challenges posed by globalization, the imperative to implement and refine internal control mechanisms becomes paramount.

Jiang et al. (2012) emphasize that the contemporary business landscape demands an in-depth exploration of internal control practices, with a core emphasis on augmenting organizational performance, fostering a culture of innovation, and diligently curtailing operational expenses. The discourse surrounding internal control measures within Human Resource Management (HRM) has undergone transformation, underscoring its proactive role in organizational triumph (Combs et al., 2016; Turnley, 2016). The pivotal role of employees in a company's success, impacting profitability and overall financial health, is highlighted (Aboazoum et al., 2015).

Scholars such as Jiang et al. (2012) underscore the critical role of internal control practices in aligning organizational strategies with performance objectives, ensuring that every facet of the enterprise contributes enormously to its success. To gain a competitive edge, corporations actively

engage in the recruitment, training, and retention of proficient employees. Effective internal control mechanisms, encompassing HRM policies and interventions, are designed to elevate employee performance through comprehensive training programs, meticulous selection processes, and incentivized systems. The control environment, where roles and authority are clearly defined, aligns employee actions with established policies (Noe et al., 2011). Efficiently managing human resources and mitigating risks emerge as critical for success, necessitating comprehensive internal controls (Rodriguez & Walters, 2017).

The Internal Control-Integrated Framework, pioneered by COSO in 1992, plays a pivotal role in refining internal control procedures across organizations. The implementation of HR policies as internal control mechanisms emerges as indispensable for sound management practices (Turetken et al., 2020). The absence of effective measures in managing internal controls can lead to financial crises and industry downturns, exemplified in healthcare (Liu et al., 2017).

Muzanenhamo, A. (2021) suggests that to capitalize on the inherent competitive advantage embedded in a skilled and dedicated workforce, organizations must actively implement comprehensive internal control measures within their Human Resource (HR) practices. The significant impact of individual employee performance on the overall success of an organization is underscored by perspectives from various authoritative authors, exemplified by Yosef (2019). These influential contributors, recognized for their exceptional contributions to a company's achievements and unwavering loyalty, serve as living examples, emphasizing the paramount importance of

exemplary employee performance across a diverse range of professional domains (Mwangi, 2012; Khan, 2010).

In essence, the implementation of effective internal controls in HR practices serves as a strategic imperative for companies seeking to unlock the full potential of their workforce. It not only aligns individual efforts with organizational objectives but also cultivates a culture of excellence and commitment. The acknowledgment of the significance of individual employee performance by esteemed authors like Yosef (2019) reinforces the understanding that the prowess and dedication of high-performing individuals are instrumental in steering a company towards success. Moreover, insights from Mwangi (2012) and Khan (2010) emphasize that such high performers not only contribute substantially to a company's achievements but also manifest unwavering loyalty, thereby further highlighting the pivotal role of employee performance across diverse professional domains.

Research findings advocate for the adoption of high-performance work practices, encompassing recruitment, incentive-based compensation, and performance management systems, to benefit the workforce (Khan, 2010). Organizations can gain a competitive advantage by leveraging the skills and capabilities of their employees (Hitt et al., 2016). Internal controls within HRM, such as performance metrics, KPIs, and precise job descriptions, are indispensable for optimizing employee performance (Chatterjee et al., 2022). Continuous professional development takes center stage in the healthcare sector, underscoring the significance of effective HRM practices (WHO, 2015).

In Ghana, the Ghana Health Service (GHS) acknowledges the pivotal role of continuous training for healthcare professionals in achieving organizational goals (GHS, 2016). However, there remains a notable gap in existing studies exploring the correlation between internal control management within HR practices and employee performance in Ghana. This study aims to address this gap by thoroughly examining the influence of internal control on employee performance within the unique challenges faced by healthcare facilities in developing countries.

The study thus aims to bridge this gap by examining the influence of internal control on employee performance in the Ghana Health Service, considering the unique challenges faced by healthcare facilities in developing countries, especially in rural settings. Thus, the contemporary era of globalization necessitates a comprehensive understanding and skilful application of internal control practices as elucidated by scholars such as Jiang et al. (2012). These practices, extending beyond mere regulatory compliance, emerge as strategic imperatives for organizations aspiring to navigate the competitive landscape successfully. With a keen focus on augmenting organizational performance, fostering innovation, and judiciously managing expenses, internal control practices stand as indispensable elements in the arsenal of modern businesses striving for sustained success and resilience.

Statement of the Problem

Amponsah-Tawiah, K., & Dartey-Baah, K. (2011) point out that private healthcare establishments in Ghana are confronted with various risks encompassing issues related to regulatory adherence, insufficient infrastructure and equipment, workforce concerns, and workplace health and

safety. Failure to comply with regulations may lead to penalties, closure, or legal repercussions, while inadequacies in facilities and outdated technology can result in accidents, infections, and substandard care. Private healthcare organizations grapple with a myriad of challenges such as infectious diseases, financial viability, data security and confidentiality, and the perception of the public and community. To mitigate these risks effectively, private healthcare facilities must engage in thorough risk assessments, undertake quality improvement initiatives, administer employee training programs, and ensure adherence to regulatory standards.

For a private hospital such as Ayamfooya Memorial Hospital, sustaining its existence necessitates meeting specific criteria in a context where resources are limited (De Castro et al., 2021). In alignment with the principles of any private enterprise, private hospitals, including Ayamfooya Memorial Hospital, aspire to deliver medical services to their clientele while concurrently generating profits for their stakeholders. Given the constraints posed by scarce resources, these hospitals must adopt measures to safeguard and optimize their limited resources effectively. Thus, to ensure the judicious use of funds and mitigate risks related to theft and mismanagement, Ayamfooya Memorial Hospital should implement robust processes and internal controls (De Castro et al., 2021).

Private enterprises, such as Ayamfooya Memorial Hospital, require a consistent revenue stream to stay afloat in today's challenging economy. Although seeking significant profits is the primary objective of any commercial business, inadequate internal control systems may cause the facility to fail to achieve its goals. After all, it is the company's assets that

contribute to its capacity to generate profit. Therefore, it is crucial to implement internal control practices through HR policies such as recruitment, training, and compensation management to maximize employee productivity.

Internal controls are necessary for an organization to achieve its profitable goals and mission while minimizing undesirable risks. They help management to effectively adapt to a rapidly changing economic and competitive environment, shifting customer/client priorities and expectations, and restructuring for future growth. Internal controls reduce the risk of asset loss, improve efficiency, and aid in compliance with legislation to promote industrial harmony and growth.

In the current business environment, where competition is high and technologies, processes, and products can easily be copied by competitors, employees are the key and most reliable resource that can keep an organization ahead of its competitors. According to Pfeffer (2005), the acquisition, development, and retention of talent are fundamental to developing a competitive advantage in many industries and countries. Therefore, for any organization to thrive and remain competitive, it must attract and retain skilled human resources.

The 2019 Ghana Demographic and Health Survey revealed that the private health sector has a low contribution to reducing health-related diseases such as malaria. This has resulted in the widespread prevalence of malaria in Ghana, especially in the Northern region, where it affects about 40% of the population. In addition, the Northern regions of Ghana have high rates of Neglected Tropical Diseases (NTDs), as well as bilharzia and elephantiasis, as reported by NTDP in 2015. These statistics indicate that the healthcare system

in Ghana's northern regions is underdeveloped, and both public and private health institutions are not performing adequately. Regrettably, the government and other significant stakeholders have predominantly concentrated their efforts on resolving problems within the public healthcare sector, neglecting the private healthcare institutions.

Purpose of the Study

The main objective of the study is to examine the effect of internal control practices on employee performance at Ayamfooya Memorial Hospital in the Nabdam District of Upper East Region.

Objective of the Study

The specific objectives that this study seeks to achieve are stated as follows:

1. To examine internal control practices at Ayamfooya Memorial Hospital;
2. To assess employees' performance at Ayamfooya Memorial Hospital;
3. To evaluate the measures of employee performance at Ayamfooya Memorial Hospital.

Research Questions

The study would address the research questions below:

1. What are the internal control practices at Ayamfooya Memorial Hospital?
2. What is the extent of employee performance at Ayamfooya Memorial Hospital?
3. How do internal control practices influence employee performance at Ayamfooya Memorial Hospital?

Significance of the study

The existence of private hospitals in a resource-constrained economy such as Ghana necessitates the establishment of internal control practices to prevent waste or misuse of these valuable assets. Private hospitals can greatly benefit from effective internal control practices which have a direct impact on employee performance. This research aims to provide valuable insights to private hospital management, assisting them in developing and implementing effective internal control policies and procedures. The study results will help HR managers and the Board of Directors in designing new internal control practices that ensure value for money in every transaction. Ultimately, this will promote excellent healthcare delivery to clients, making this research highly beneficial for private hospitals striving for enhanced employee performance and overall success.

The investigation of the influence that internal control practices have on employee performance is a vital factor of HRM that carries extensive implications. Exploring this subject area can aid organizations in improving their efficacy by identifying approaches that raise productivity, efficiency, and overall achievement of organizational objectives. By grasping the link between internal control practices and employee performance, HRM policies can be tailored to enhance performance. This can be accomplished through initiatives such as educational sessions, performance management systems, and policies implemented by the organization.

Moreover, an analysis of how internal control practices influence employee performance serves various essential objectives. Firstly, it aids in pinpointing the specific elements that drive enhanced performance, offering

valuable insights that inform Human Resource Management (HRM) interventions. These interventions, in turn, can be instrumental in cultivating a work environment characterized by clarity in roles and responsibilities, fairness, and overall positivity. Through the promotion of employee engagement, job satisfaction, and general well-being, organizations stand to foster heightened commitment and motivation among their workforce (Dorta-Afonso et al., 2021).

Internal control systems that are effective play a central role in the reduction of risks, and maintenance of regulatory compliance in organizations. An understanding of how these internal control practices positively influence employee behaviour, fostering accountability and adherence to ethical standards, can substantially diminish an organization's exposure to risks and potential legal consequences. This research provides valuable insights into how internal controls cultivate a culture of responsibility and ethics within the organizational framework (Dorta-Afonso et al., 2021).

In conclusion, conducting a thorough examination of the correlation between internal control practices of HRM and its employees' efficiency can result in several advantages. It not only enhances organizational effectiveness but also identifies key drivers of performance improvement. Simultaneously, it contributes to the minimization of risks and reinforces compliance with regulatory standards. Furthermore, it bolsters employee engagement and satisfaction, while offering indispensable insights to inform decision-making processes. This study contributes to the current knowledge in areas like organizational behaviour, human resource management, and performance

management, highlighting the crucial role of conducting a comprehensive literature review to support these claims with empirical data.

Delimitation of the Study

The main objective of this study is to examine the effects of internal control practices on employee performance at Ayamfooya Memorial Hospital, with a specific focus on various aspects of human resource management practices. These aspects include recruitment and selection of employees, training, and compensation, which are directly linked to internal control practices. To conduct this examination, the research will concentrate exclusively on the employees of Ayamfooya Memorial Hospital. The utilization of a case study approach is warranted by the practical constraints associated with examining all healthcare facilities within the district.

The study will focus on analysing the link between internal control methods and employee performance in developing economies. Thus, other elements contributing to organizational success, such as sustainability, market dynamics, operational efficiency, and overall organizational performance, will not be taken into account. In addition, the evaluation of employee performance would rely on subjective criteria, referred to as primary data, rather than objective assessments based on real data gathered from the annual reports of the private healthcare facilities under investigation. In addition, due to the study's limited scope, it will only examine a single private healthcare institution located in the Nabdam District, with all other facilities outside of this district being removed from consideration.

Limitations

Each research project faces its own set of limitations that require efficient handling. In the context of this quantitative study, structured questionnaires would be utilized, but this approach introduces certain constraints. A potential drawback could be the possibility that some of the distributed questionnaires may remain incomplete or unreturned, which could impact the rate of respondents and the quality of the data accessible for analysis. Additionally, it may prove challenging to reach a particular subgroup of respondents due to the demanding and unpredictable work schedules that healthcare professionals often experience.

It is important to recognize that the data gathered will depend on the viewpoints and opinions of Ayamfooya Memorial Hospital employees in the Nabdram district of Ghana. These perspectives may not comprehensively represent the objective reality of the situation, introducing a subjective element. Additionally, respondents will receive pre-structured (close-ended) questionnaires, which could restrict their capacity to offer distinctive insights or suggestions that might otherwise enrich the depth and quality of the study.

In summary, the investigation into the impact of internal control as a facet of HRM on employee performance offers valuable insights and suggestions for aligning the facility's operational procedures with its vision and mission. By optimizing internal control mechanisms, the hospital has the potential to enhance quality, accessibility, customer-centricity, and cost-effectiveness. This, in turn, will propel the hospital towards its aspiration of becoming an exemplar healthcare facility, as articulated in its vision statement.

Definition of Terms

Internal control practices: Structured methods, guidelines, and protocols established within an organization to oversee and govern different facets of HR operations.

Organizational performance: It refers to evaluating how effectively a company uses its resources and other assets to create returns over a specific period using either subjective or objective criteria.

Employee Performance: It entails the assessment of an employee's conduct, actions, and outcomes in the workplace. It involves evaluating how effectively employees fulfill their job responsibilities, accomplish performance objectives, and contribute to the organization's overall efficiency. It reflects the employee's competence, skills, motivation, and engagement, all of which have an impact on the organization's overall success.

Human Resource Management Practices: It pertains to a meticulously organized framework consisting of a sequence of interlinked tasks, roles, and procedures created to acquire, nurture, and retain an organization's workforce. These procedures encompass multiple aspects of human resource management, such as recruitment, training and growth, performance evaluation, and managing employee retention or separation. The ultimate objective is to adeptly and strategically oversee the organization's human resources to align with its goals and aims.

Organization of the Study

The study will be structured into five chapters. The first chapter will primarily serve to introduce the background context, address the problem statement, outline the research objectives, and pose related questions. In the second chapter, we will delve into a comprehensive review of relevant literature pertaining to the research objectives, encompassing both theoretical and empirical perspectives, and elaborate on the conceptual framework. The third chapter will be dedicated to elucidating the research methods, encompassing the research approach, research design, as well as data processing and analysis procedures. Moving on to the fourth chapter, it will be devoted to the presentation of collected data and an in-depth discussion of the findings. Finally, the fifth chapter will encapsulate the core findings of the study, draw conclusions, and provide recommendations for policy development and potential avenues for further research.

Chapter Summary

This chapter serves as a central point for outlining the goals of the study, and underlining the crucial significance of exploring this specific topic. Furthermore, it provides a comprehensive explanation of the internal control approaches associated with overseeing employee performance at Ayamfooya Memorial Hospital. The expected outcomes and insights resulting from this research hold substantial importance, offering enormous benefits.

CHAPTER TWO

LITERATURE REVIEW

Introduction

This chapter provides an extensive examination of the existing literature, with a particular focus on the critical aspects of the study. The initial major focus of the literature review is on elucidating the meaning and understanding of internal control procedures within the realm of human resource management. Subsequently, we delve into a detailed examination of various Human Resource Management approaches that can be employed as strategies to establish internal control procedures. These methods encompass measures for staff recruitment and retention, techniques for candidate selection, employee training programs, and reward systems.

Furthermore, this chapter will delve into the concept of employee performance. In this section, the theoretical foundations and conceptual framework for the investigation will be constructed, setting the stage for a deeper understanding of the relationship between internal control procedures and employee performance.

Theoretical Review

Resource-Based View (RBV)

This study is grounded in the theoretical framework known as the Resource-Based View (RBV). According to the RBV, an organization can gain a competitive edge not only by acquiring resources but also by effectively developing, combining, and deploying its physical, human, and organizational resources in a manner that generates distinctive value that is challenging for competitors to replicate (Barney, 1991). The RBV underscores the importance

of firms scrutinizing their internal resources, encompassing both tangible and intangible assets, to attain a competitive advantage. Scholars (Newbert, 2008; Barney & Wright, 1998; Barney, 1991) highlight the fundamental principles of RBV, stating that resources possessing value, rarity, inimitability, and non-substitutability have the potential to confer a competitive advantage.

"Value" refers to resources that empower organizations to capitalize on prospects or mitigate potential pressures, while "rarity" indicates resources that are not readily available to a significant number of current and potential competitors (Barney, 1991). "Inimitability" characterizes the difficulties other firms encounter in trying to replicate or duplicate these resources for their own use. Lastly, Barney (1991) posits that "non-substitutability" suggests that competitors cannot employ alternative resources to recreate the same advantage. To this end, Allen & Wright (2007) argued that when these criteria are met, it is believed that the organization possesses resources capable of delivering a sustainable competitive advantage over time.

When the RBV emerged, Allen and Wright (2007) and Barney (1991) note that the predominant focus of strategic management thinking was on external factors, such as industry position, as determinants of an organization's profitability. However, according to Allen and Wright (2007) and Barney (1991), with the introduction of RBV, strategic management research shifted its attention to an internal perspective in order to account for firm performance

While earlier scholars, such as Dierickx and Cool (1989), Wernerfelt (1984), and Rumelt (1984), had previously discussed the Resource-Based View (RBV) concept, Barney (1991) provided a more detailed explanation of how a company's resources contribute to achieving sustainable competitive

advantage. As a result, RBV has become the fundamental theoretical framework for a significant portion of current strategic management research. This framework includes several viewpoints, such as Grant's (1996) knowledge-based perspectives on the firm, the importance of human capital as explored by Hitt, Bierman, Shimizu, and Kochar (2001), and the examination of dynamic capabilities introduced by Teece, Pisano, and Shuen (2007).

The Resource-Based View (RBV) is not immune to criticism, despite its widespread adoption. Priem and Butler (2001) contend that the RBV lacks proper theoretical standing as a result of two major flaws. To start, their contention is that the RBV is inherently circular in its reasoning since its fundamental assumptions are self-evident and not subject to empirical verification. Without reliance on definitional dependence (i.e., valued resources), it does not necessarily follow that unique enterprises hold a competitive advantage. They also question the RBV's limited prescriptive capacity.

Even the critics of RBV recognize its substantial influence on the field of strategic management studies, despite its limitations. According to Priem and Butler (2001), RBV has made notable contributions to research in strategic human resource management (SHRM). Wright, Dunford, and Snell (2001) assert that it has played a pivotal role in shaping the domain of SHRM, and it serves as the framework against which a majority of SHRM theories and research are presented (Colbert, 2004; Delery, 1998). They argue that by shifting the focus from external factors to internal resources as sources of competitive advantage, RBV has validated HR's assertion that people are crucial to a business's strategic success.

The growing recognition of internal resources as drivers of competitive advantage has prompted efforts to provide a conceptual and logical foundation for SHRM from a resource-based perspective. For example, Colbert (2004) makes a distinction between a company's human resources (human capital) and its HR practices (i.e., the tools employed to manage human capital). Drawing from the principles of value, scarcity, inimitability, and non-substitutability, it is argued that individual HR practices alone cannot serve as the basis for a sustainable competitive advantage, as they can be easily replicated by competitors. Instead, organizations influence the human resource pool and elicit desired employee behaviour through their people management systems.

RBV holds significant relevance for this study for several reasons. Firstly, it acknowledges the importance of the human capital pool, encompassing the knowledge, skills, attitudes, and behaviours of employees. HR practices can contribute to the development of knowledge and skills while motivating desired behaviour. Furthermore, HR procedures can influence the movement of human capital throughout the organization, including the transfer of employees and their knowledge, skills, and capabilities.

Furthermore, elements within Human Resource Management (HRM), such as incentive programs and the prevailing organizational culture, have an impact on employees' inclination to create, disseminate, and utilize their knowledge within the organization. The dynamic mechanisms through which companies adapt or rejuvenate themselves illustrate the connection between human resource management and the resource-based framework. Human resource practices, when viewed as internal control measures, serve as the

primary tools for shaping the human capital reservoir and influencing employee conduct in a manner that enhances the firm's performance.

Conceptual Review

Human Resource Management

A thorough analysis of Human Resource Management (HRM) in terms of internal control is presented by Farndale, Bonache, McDonnell, and Kwon (2023). This examination acknowledges the intricate nature of effectively managing individuals within an organization, considering the diversity in their needs and complexities. HRM, as discussed by Farndale et al. (2023), encompasses a spectrum of activities, policies, and practices aimed at addressing the acquisition, development, utilization, assessment, retention, and maintenance of employees possessing the necessary skills and quantities required to achieve organizational objectives. The core objective of HRM, according to this comprehensive perspective, is to boost productivity and efficiency by optimizing employees' contributions while concurrently addressing individual goals, such as job satisfaction and recognition. Similarly, del-Castillo-Feito, C., Blanco-González, A., & Hernández-Perlines, F. (2022) argue that HRM seeks to align with broader societal objectives, including compliance with legal requirements and the fulfillment of corporate social responsibilities, highlighting the multifaceted nature of human resource management as an integral aspect of organizational governance.

Human Resource Management (HRM), characterized as an exceptional approach to managing employment relationships within an organization, aims to achieve a competitive advantage through the strategic deployment of a dedicated and highly skilled workforce (Bamberger & Meshoulam, 2000).

This strategic accomplishment is made possible by employing a combination of cultural, structural, and personnel strategies (Schuler & Jackson, 1987). HRM is widely recognized as a strategic and integrated approach to overseeing an organization's most valuable resources—its employees—who play a pivotal role in realizing the organization's objectives (Boxall & Purcell, 2011).

Human Resource Management (HRM) has garnered significant attention as a critical function within organizations and has been a subject of extensive discourse regarding contemporary employment relationships (Guest, 1987; Wright et al., 1994). It places a strong emphasis on the acquisition, retention, and effective utilization of a workforce that is essential for an organization's short-term and long-term viability in the competitive marketplace (Delery & Doty, 1996). To accomplish organizational objectives, managers must fulfill a variety of fundamental functions collectively referred to as the management process (Lengnick-Hall et al., 2009). It is worth noting that different researchers have classified HRM functions differently, even though they all share the common goal of providing an efficient pool of human resources for organizational use (Paauwe & Boselie, 2005).

Again, in highlighting the ever-changing aspect of human resource management, Cole (2004) underscored the importance of management's thorough consideration of an organization's human resource pool to unlock its complete capabilities. The term HRM has largely supplanted earlier terms like personnel management, labour management, or welfare management. During its inception, scholars started examining individuals within organizations from various angles in response to heightened pressures on firms stemming from

economic downturns, globalization, and rapid technological progress. These concepts eventually converged, giving birth to what we now know as human resource management.

Internal Control Practices

Internal Control Practices comprise a spectrum of interconnected events, roles, and procedures aimed at managing an organization's human resources, as indicated by Haslinda (2009). Schuler and Jackson (2006) also align with this perspective, viewing internal control practices as organizational activities directed towards effectively managing and utilizing the workforce to accomplish organizational objectives. Appelbaum (2001), in his practical definition, underscores the role of these practices in the management of personnel within an organization's internal environment. These encompass various aspects, including planning, acquisition, development, utilization, assessment, maintenance, and retention of the appropriate number of employees with the required skill sets.

While there are numerous human resource management practices that can be classified as internal control interventions, this study narrows its focus to three specific practices of paramount importance in this context. These practices encompass recruitment and selection, training, and compensation. The subsequent section of this study will delve extensively into each of these practices, providing an in-depth understanding of their significance in the domain of internal control.

Employee Performance

The definition of employee performance has sparked ongoing debates, resulting in a range of definitions with variations in precision and measurement methodologies. As reported by Aldag and Stearns (2007), individual job performance can be characterized as the accomplishment of organizational objectives by an individual. Campbell (1990) delineates it as actions or behaviors within an individual's control that contribute to organizational goals and can be evaluated based on competence. Initially, researchers held optimistic expectations about the possibility of defining and measuring job performance, but they swiftly recognized its inherent complexity.

Griffin, Neal, and Parker (2007) propose a comprehensive approach that involves cross-classifying performance behaviours at the individual, team, and organizational levels, taking into account proficiency, adaptability, and proactivity. This approach offers a more precise method of measuring individual employee performance compared to traditional methods that focus solely on task and contextual performance. Employee performance pertains to the degree of effectiveness with which employees fulfill their designated duties and obligations, evaluated in accordance with the performance benchmarks established by their respective organizations.

Engaging employees in the planning process serves to provide them with an understanding of the organization's objectives, the tasks to be undertaken, the underlying rationale, and the expected performance standards, as highlighted by Terrington (2005). It is crucial for employees to grasp these

performance expectations and, wherever feasible, participate in shaping them, as emphasized by Terrington (2005). Williams (2000) contends that, given that individuals cannot always control outcomes, it becomes essential to establish behavioural targets alongside output targets. Consequently, organizations are encouraged to establish a personnel development plan that facilitates the attainment of these objectives, as recommended by Williams (2000).

Through an analysis of related literature, three primary variables emerge as central in the evaluation of employee job performance: (a) the specific demands intrinsic to the job itself, (b) the objectives and targets established by the organization, and (c) the behaviours prized by management when assessing job performance, as noted by Motowildlo and Schmitt (1999) and Murphy & Shiarella (1997). Research underscores the significance of considering both task-related activities and contextual behaviors when comprehending individual employee job performance. As highlighted by Murphy & Shiarella (1997), the assessment of job performance is no longer confined to tangible actions directly related to the production of goods and services; there is now a growing emphasis on contextual performance.

Contextual performance, as highlighted by Allen and Rush in 1998, encompasses various voluntary actions, including assuming additional responsibilities, adhering to organizational rules and procedures, providing assistance and cooperation to colleagues, and participating in discretionary behaviours. These contextual behaviours are increasingly recognized as being of equal importance to task performance, as emphasized by both Allen and Rush in 1998 and Ostroff in 1992. In today's evolving economies, which

prioritize knowledge and information over physical resources, employees' perceptions of their roles and expectations have transformed. Employees must now engage in innovative actions to gain competitive edge.

Empirical Review

Sendawula, K., Nakyejwe Kimuli, S., Bananuka, J., & Najjemba Muganga, G. (2018) undertook a study within Uganda's healthcare sector, aiming to investigate the impact of training and employee engagement on staff performance. They meticulously collected data from a sample of 150 participants and employed statistical analysis through the use of SPSS software. The outcome of their regression analysis revealed a substantial influence of 44.7% in which training and engagement positively affected employee performance. Furthermore, their correlation analysis reinforced this finding by indicating a favourable connection between training and employee performance.

In a separate research endeavour led by Lee, T. H. (2019), the focus shifted towards understanding the unique effects of training and incentives on employee performance. Their investigation involved collecting data from a group of 119 senior managers in the Hong Kong garment industry, utilizing an online survey as the data collection method. The subsequent data analysis was conducted using PLS software. The outcomes of this study shed light on the comparative impact of these factors, revealing that incentives played a more significant role than training in cultivating a work environment characterized by trustworthiness.

Anwar, G., & Abdullah, N. N. (2021) conducted a comprehensive investigation to explore the repercussions of recruitment and selection

processes on the broader spectrum of employee performance. Their meticulously designed research, encompassing 149 participants, provided compelling evidence that supported a direct and positive link between effective selection methods and enhanced employee performance. In a similar vein, Nastasi, J. A., Crowe, A., & Gravina, N. E. (2023) arrived at analogous conclusions, further substantiating that adept selection techniques wield significant influence over employee performance and overall productivity within organizational settings.

Within the purview of these research studies, training emerges as a critical component. It represents a systematic process aimed at modifying employees' attitudes, skills, knowledge, and behaviours. Various factors, such as shifts in business strategies, the implementation of advanced HRM structures, the adoption of innovative work practices, the improvement of employee performance, adaptability, flexibility, and investments in new technology, influence the decision to provide training. Ramaraju, A. (2015) contends that according to the philosophy of human resource management, training has the potential to foster employee commitment. Consistent with the principles of strategic HRM theory, training serves as a means to enhance both organizational and employee performance.

Halawi, A., & Haydar, N. (2018) conducted research aimed at gaining insights into how training affects employee performance in two Lebanese companies. They collected data from a sample of 303 individuals. The study's findings emphasized that these organizations place a considerable emphasis on skilled personnel, knowledge, competencies, and enhanced capabilities as critical drivers of improved performance. They also highlighted the

importance of implementing training and development programs, even for experienced staff, as a means to enrich their knowledge, skills, and talents. The research presented findings that demonstrated a favourable connection between training and development initiatives and employee performance.

Effective personnel management in the construction and related industries presents unique challenges due to factors such as long working hours, a production-oriented management approach, and the decentralized nature of tasks. Kanimoli, A., Adeleke, A. Q., & Taiwo, T. T. (2020) conducted an in-depth exploration of what motivates construction professionals in Hong Kong. Their research revealed a complex interplay of motivators, hygiene factors, extrinsic and intrinsic rewards, and demographic variables such as age and experience, all of which influence motivation within the construction sector.

According to Olive and Alan (2006), the design of employee compensation is a strategic undertaking that requires a thorough grasp of the fundamental objectives of compensation, familiarity with the determinants of compensation, and the utilization of pay surveys. In essence, decisions regarding employee compensation should not be made arbitrarily. Even when an organization meticulously determines job values, there remains the potential for individuals to receive higher or lower compensation than their colleagues for the same role based on factors such as qualifications, seniority, experience, and other relevant criteria, as outlined by Milkovich, Gerhart & Hannon (2001). This underscores the crucial role of pay-level decisions in establishing an equitable employee compensation system, as underscored by Anthony, Perrewe, and Kacmar (2002).

The accurate determination of pay levels is a critical element, with significant ramifications for an organization's ability to both attract and retain highly skilled employees, as stressed by Mello (2002). In general, organizations face three primary options when formulating their pay-level policies, each carrying distinct implications. When adopting a lead policy, organizations, in alignment with the perspective of De Cieri & Kramar (2008) and Anthony et al. (2002), opt to provide salaries that exceed the average rates prevailing in the labor market. Conversely, organizations choosing a lag policy opt for compensation levels below the market average. On the other hand, organizations adhering to a match policy strive to offer salaries closely aligned with the prevailing market rates. These policy choices play a pivotal role in shaping an organization's compensation strategy and its capacity to effectively compete in the labour market.

Research Gap

The existing literature emphasizes a strong connection between employee compensation and performance, particularly in the studied units, while recognizing regional differences. Research shows that employee remuneration directly impacts motivation, job satisfaction, and commitment, making it a critical component of effective human resource management. Cultural contexts in various nations underscore the importance of fair compensation aligned with perceived value and effort, affecting performance and job satisfaction. Cultural factors, like societal norms and compensation expectations, can influence the link between internal control practices and employee performance, necessitating further research. Future studies will explore these impacts across diverse cultural contexts, considering

recruitment, training, and compensation, enhancing our understanding for tailored HR management strategies.

Conceptual Framework

This study aims to examine how internal control practices affect employee performance at Ayamfooya Memorial Hospital in the Nabdam District. It seeks to establish a framework that provides a deeper understanding of how internal control procedures impact employee performance. The conceptual framework of the study underscores that effective internal control practices assist employees in acquiring the necessary skills and knowledge to perform their responsibilities competently and adjust to varying circumstances. Key components considered include recruitment, training, and compensation management.

Conceptual framework

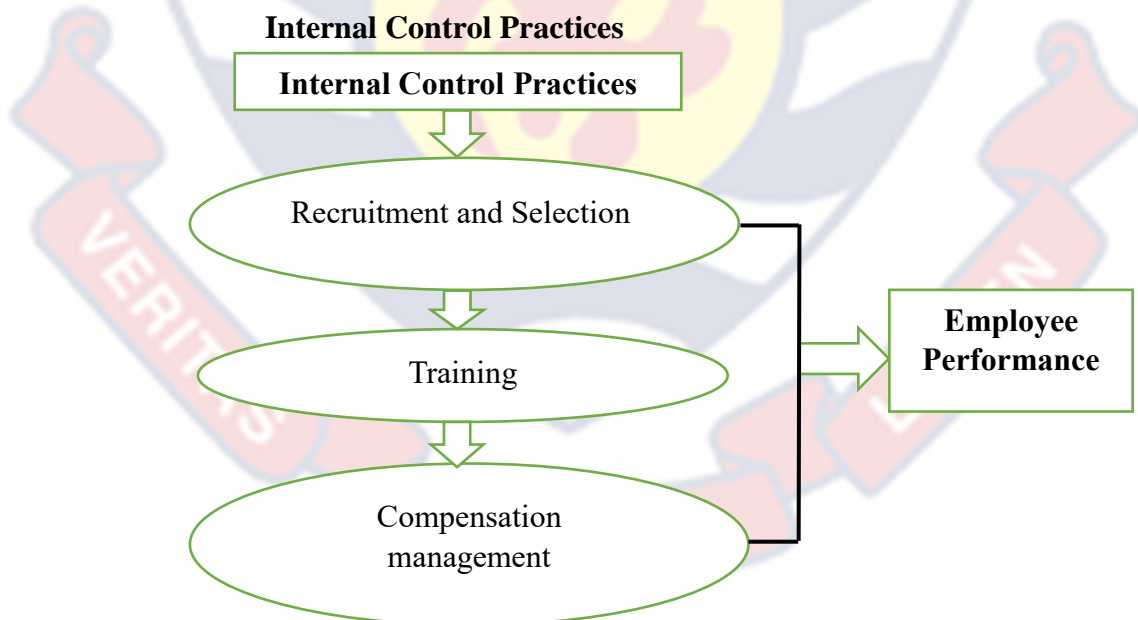


Figure 1: Conceptual Framework of internal control practices on employee performance

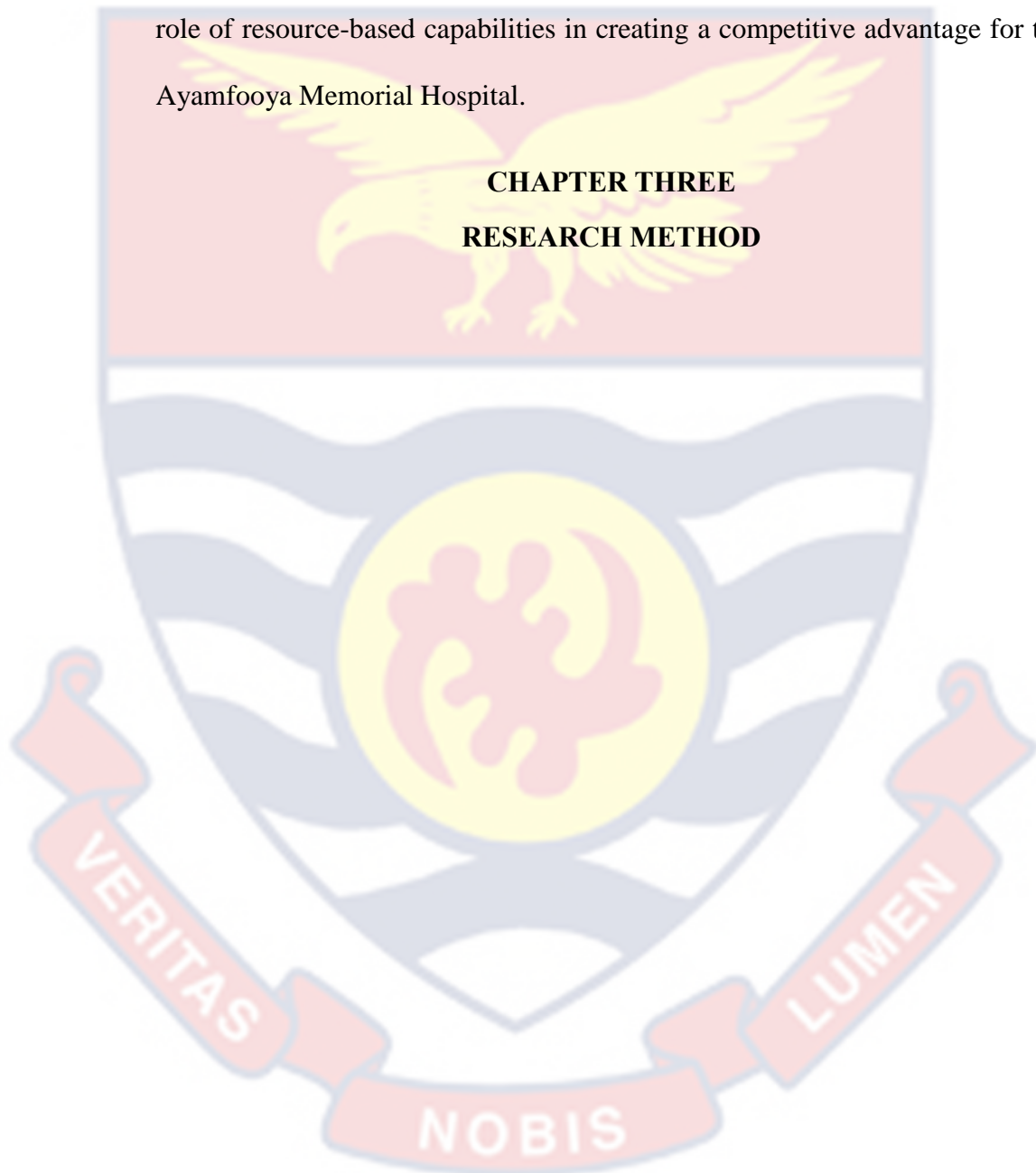
Source: Researcher's Construct

As illustrated in Figure 1, the central aim of this study revolves around investigating the influence of internal control practices, particularly as manifested through Human Resource (HR) practices, on employee performance. The study places its focus on three pivotal domains within human resource management, encompassing the processes of recruitment and selection, training, and compensation. The core objective lies in scrutinizing how these internal control practices shape the skills, knowledge, capabilities, and overall performance of the Hospital staff. The study aims to provide valuable insights into the complex relationship between internal control practices and staff performance. Through analyzing these variables, the study intends to enhance our understanding of how internal control can improve the skills and effectiveness of the hospital's workforce.

The conceptual framework proposed for this study draws inspiration from the Resource-Based Theory. This theory posits that organizations can secure a competitive advantage by proficiently acquiring, nurturing, integrating, and deploying their physical, human, and organizational resources. The framework posits that the successful implementation of internal control practices within the hospital setting will serve to augment the skills, knowledge, and abilities of employees, consequently resulting in enhanced performance across task-oriented, contextual, and adaptive dimensions. The conceptual framework defines the particular internal control practices examined in this study, namely recruitment and selection, training, and compensation. These practices are recognized as key elements with the capacity to directly influence employee performance.

Chapter Summary

The chapter concludes by presenting Figure 1, which visually represents the conceptual framework. This diagram illustrates the relationship between internal control practices and employee performance, highlighting the role of resource-based capabilities in creating a competitive advantage for the Ayamfooya Memorial Hospital.



Introduction

The research methods employed in investigating the impact of internal control practices on employee performance are pivotal in collecting dependable and thorough data. This section demarcates the research design, data collection methodologies, and data analysis techniques employed to explore the relationship between internal control practices and employee performance. By adopting a methodical and rigorous approach, the study aimed to furnish a robust understanding of how internal control practices influence various facets of employee performance, encompassing skills, knowledge, and capabilities. The meticulous selection of appropriate research methods was instrumental in ensuring the credibility and consistency of the findings, thus contributing significantly to the existing body of knowledge on the subject.

The primary objective of this study was to scrutinize the influence of internal control practices on employee performance. This chapter centers on the research methodology rightly selected to conduct the study, presenting an exhaustive account of the research design, study unit, target population, method of sample selection, data collection techniques, data collection procedures, ethical considerations, and the approach taken for data processing and analysis. By furnishing a comprehensive description of these research procedures, this chapter provided an in-depth comprehension of the methodology that underpinned the study.

Research Philosophy

This study adopts positivism as the philosophical foundation for the research study as it emphasizes on empirical observation, aligning well with

the study's likely focus on concrete data related to employee performance, HR practices, or organizational effectiveness (Denzin & Lincoln, 2018). Positivism's commitment to objectivity and neutrality is particularly advantageous in organizational studies, minimizing researcher bias and ensuring impartial analysis of diverse perceptions and attitudes within the study's scope (Bryman, 2015). Moreover, according to Creswell and Creswell (2017), the association of positivism with quantitative research methods supports the study's aims, facilitating the collection of numerical data and statistical analyses essential for exploring relationships.

This orientation is pertinent in organizational research, especially when examining the impact of HR practices on employee performance, where numerical data enhances clarity and precision. Positivism further contributes to the study's goals by enabling generalizability, as the philosophy supports the development of theories and principles applicable to broader populations or contexts (Burrell & Morgan, 1979). Its emphasis on scientific rigor and replicability ensures that the study's findings adhere to rigorous methodologies and can be verified and replicated by other researchers, enhancing the credibility and reliability of the research outcomes (Guba & Lincoln, 1994).

Additionally, the practical orientation of positivism aligns with the study's likely objective of providing actionable insights and recommendations for HR and organizational practices based on observable and measurable factors (Crotty, 1998). Thus, positivism offers a robust framework for the research study, contributing to its empirical focus, objectivity, quantitative approach, potential for generalizability, scientific rigor, and practical relevance.

Research Approach

A positivist quantitative research approach was considered for this study because the goal of the study was to compute the issues under interrogation. To find patterns, connections, and correlations, this approach relied on gathering numerical data and statistically analyzing it. The study employed a quantitative research approach to gather quantifiable data that was systematically reviewed, providing a solid basis for statistical conclusions and projecting results to a broader population. Examining how internal control practices affect employee performance, using a quantitative approach enabled statistical analysis, a relatively significant sample size, and the generalizability of conclusions.

It also made it possible to evaluate internal control procedures and employee performance using standardized measurement tools and scales, ensuring consistency and comparability. Additionally, it made it easier to correlation and draw conclusions about causes, enabling systematic analysis of cause-and-effect relationships and providing important information about the variables affecting employee performance. In general, a quantitative research strategy ensures accurate, objective, and statistically valid data for a rigorous and systematic exploration of the relationship between internal control and employee performance.

Research Design

It entails a structured outline comprising methods and techniques selected by a researcher to systematically arrange the various elements of a research investigation. According to Bhat (2019), its fundamental objective is to methodically and efficiently tackle the research issue at hand by providing a

logical and cohesive strategy. Trochim (2006) further elaborates that a well-constructed research design ensures that the evidence obtained allows the researcher to address the research problem with maximum clarity. Likewise, Kothari (2004) underscores the significance of a research design in facilitating the smooth execution of various research activities.

In summary, the research design assumes a critical role in shaping the study and ensuring its integrity and consistency. This design involved gathering data to investigate the current state of the phenomenon and understand its nature during the study. The research design is particularly suitable for addressing research questions starting with "what" and "how" and is chosen in this study to provide a comprehensive account of the examined issues without manipulating variables (Easterbrook, S. Et al. 2008). By adopting this research design, the study was able to gather abundant information about the research problem from a significant number of respondents, leading to a broader and clearer appreciation.

Although this research design offers numerous advantages, it is crucial to recognize the possibility of obtaining diverse responses solely based on how the research instrument's items are worded. To address this potential limitation, the study carefully scrutinized the research instrument, diligently identifying and rectifying any inherent ambiguities before administering it to the respondents. This rigorous examination and correction process aimed to improve the clarity and accuracy of the research instrument, minimizing the chances of misinterpretation or inconsistent responses. By meticulously addressing these concerns, the study aimed to uphold the integrity and dependability of the data collected through the survey research design.

Study Unit

Ayamfooya Memorial Hospital, located in Kongo, Ghana, is a privately owned healthcare facility founded in 1990 by Mr. Thomas More, a seasoned nursing tutor specialized in psychiatric nursing. Initially operating as a small clinic within Mr. More's family home, the hospital faced challenges such as limited infrastructure and resources. Despite these obstacles, it remained committed to providing healthcare services to the Nabdam District and surrounding areas. Over the past 30 years, Ayamfooya Memorial Hospital has undergone significant expansion and upgrades. Relocating to its current site in 1992, it transformed from a clinic into a fully-fledged hospital, experiencing a substantial increase in patient numbers.

Despite the establishment of other healthcare facilities in the district, the hospital continues to handle a significant caseload, making notable infrastructural improvements along the way. Generous contributions from individuals and organizations have facilitated these enhancements, including the establishment of well-equipped buildings, separate units for various departments, and improved amenities like access to electricity and clean water. Notable contributions include a well-equipped laboratory and an administration block donated by the MTN Ghana Foundation in 2015.

The Director of the Hospital has received recognition for his contributions to rural healthcare. With a current staff of 53, including a permanent medical doctor hired in 2018, Ayamfooya Memorial Hospital has made strides in enhancing healthcare provision within the district. The addition of a surgical theatre, though with limited medical equipment,

represents a significant improvement, reducing the need to refer cases to the regional hospital in Bolgatanga, approximately 20 kilometres away.

Population of the Study

The term "population" pertains to a collective group of individuals, events, or objects that exhibit identifiable shared characteristics. It encompasses the entirety of individuals or items that manifest one or more common traits, serving as the foundation for data collection and analysis, as pointed out by Simon & Goes (2011). In essence, it represents the complete assembly of individuals or elements that possess a specific and relevant set of characteristics pertinent to research objectives, as elucidated by Cozby (2001).

As described by Saunders, Lewis, and Thornhill (2016), the concept of population encompasses the entire set of individuals or cases that are of interest to a researcher for study. It constitutes a comprehensive collection of elements or objects that hold the specific information sought by the researcher and forms the basis for drawing meaningful inferences. In other words, the population constitutes the entire group of individuals or cases from which researchers often select a sample to conduct research and draw generalizations about the larger group. The population provides the necessary context and breadth for researchers to derive insights and conclusions that can be extrapolated beyond the specific sample under study.

In the context of this research, the population under examination comprised all the individuals employed at Ayamfooya Memorial Hospital, situated in the Nabdum District. The hospital's workforce consists of a total of fifty-three (53) staff members. The specific breakdown of these employees can be found in Table 1, which presents a distribution of their respective roles.

Table 1: Target Population

Categories of Staff	Number of Staff
Medical Doctor	1
Physician Assistant	2
Anesthetist	1
Nurse Prescribers	2
Nurses	8
Midwives	2
Laboratory Technicians	2
Laboratory Assistants	2
Dispensary Technician	1
Dispensary Assistant	2
Health Service Administrator	1
Administrative Manager	1
Accountant	1
Revenue clerks	2
Records clerk	8
Claims officers	4
Storekeeper	1
Security	3
Cleaners	4
Driver	1
Laundrywoman	1
IT System Manager	1
Health Information Officer	1
Community Health Nurse	1
Total	53

Source: Ayamfooya Memorial Hospital Annual Report (2022)

Data Collection Instrument

The study gathered relevant data through the utilization of a survey questionnaire, a commonly employed tool for data collection, analysis, and

research purposes. As explained by Creswell (2009), a survey questionnaire consists of a series of questions strategically designed to facilitate the collection of data, its subsequent analysis, and research objectives. The importance of a questionnaire becomes evident in various aspects of the research process. For instance, it aids study participants in understanding the kind of information they are expected to provide. Moreover, survey questionnaires offer a swift, convenient, and cost-effective method for collecting standardized data in the context of quantitative research.

The study sought to measure two primary variables: (1) internal control interventions related to human resource management practices and (2) employee performance. To capture data concerning these variables, the research questionnaire (instrument) was divided into three sections. The initial section of the questionnaire was dedicated to obtaining demographic information about the respondents. This served to enhance comprehension of the participants' characteristics and their relevance to the study. The second section of the questionnaire delved into the internal control interventions through human resource management practices implemented in the hospital. The questions used to gauge these interventions were adapted from Udofia and Ikpe (2012) and encompassed nine inquiries. This section aimed to collect data on the specific practices and strategies employed by the hospital in managing its human resources.

The third section assessed the performance of the respondents. The items used to evaluate performance were adapted from Griffin et al. (2007) and also consisted of nine questions. This section explored various dimensions of employee performance and offered insights into the effectiveness of the

internal control interventions implemented through human resource management practices. By incorporating these three sections in the questionnaire, the study aimed to collect comprehensive data encompassing demographic characteristics, internal control interventions, and employee performance. This comprehensive dataset would enable a thorough analysis of the relationship between internal control interventions linked to human resource management practices and performance outcomes within the hospital context.

Sources of Data

The primary focus of the research revolved around gathering firsthand data, which was directly sourced from all the staff members working at Ayamfooya Memorial Hospital in the Nabdam District. As outlined by Leedy and Ormrod (2010), primary data is considered the most authentic and informative source of information, as it is closest to real-life situations. Its inherent ability to reveal the truth and provide valuable insights is held in high regard. Alongside the acquisition of primary data, the research also integrated data from diverse secondary sources. These secondary sources encompassed textbooks, published and unpublished journal articles, magazines, other master's theses, government publications, online resources, and official documents from Ayamfooya Memorial Hospital. The incorporation of these secondary sources served to augment the primary data collection process by offering supplementary context, background details, and corroborating evidence.

The study embraced a holistic approach by integrating primary data collected firsthand from the hospital's staff members with information

obtained from secondary sources. This strategic choice enabled a meticulous exploration of the research subject, harnessing a wide spectrum of data origins to reinforce the credibility and dependability of the results. In essence, this blended methodology aimed to provide a more robust and well-rounded analysis of the topic at hand.

Data Collection Procedure

The administration of the questionnaires was conducted in person by the researcher. Each potential respondent was provided with a briefing about the study before the questionnaire was administered. This briefing aimed to ensure that the respondents have a clear understanding of the purpose and objectives of the research, helping to minimize any potential bias or misunderstanding. It was essential to establish open and transparent communication with the respondents to encourage their voluntary participation. Respecting the autonomy of the respondents, particularly those who chose not to participate in the study was not coerced or pressured to do so. It was crucial to prioritize the ethical principles of informed consent and voluntary participation throughout the data collection process. This approach promoted a sense of respect and protected the rights and privacy of the individuals involved.

The administering of the questionnaire took place over one week, specifically from Monday to Saturday. Questionnaires were distributed during the designated time slots of 7:30 a.m. to 12:30 p.m. and 1:30 p.m. to 4:30 p.m. This scheduling allowed for flexibility and accommodated the availability of Ayamfooya Memorial Hospital staff members. The provision of ample time and various time slots increased the likelihood of achieving a higher response

rate and allowed more, if not all, employees to participate in the study at their convenience. The process involved personally handing out the questionnaires while providing a clear explanation of the study's objectives. Emphasis was placed on the voluntary nature of participation, and specific time slots were assigned. This approach ensured a methodical and respectful method of data collection, aiming to optimize the chances of obtaining comprehensive and meaningful responses from the participants, thus facilitating a systematic data collection process.

Data Processing and Analysis

Data analysis played a crucial role in this study, involving the derivation of conclusions and the explanation of findings, as indicated by Creswell (2009). The information collected through questionnaires was subjected to quantitative analysis. Given the study's primary adoption of a quantitative approach, Statistical Product for Service Solution (SPSS) version 26.0 was employed for tasks such as data coding, editing, organization, and analysis. SPSS is widely acknowledged for its robust statistical capabilities, making it a suitable choice for this purpose. Through the use of SPSS, the collected data underwent various quantitative analysis procedures.

The study employed various statistical methods to analyse and present the data. Descriptive statistics, including means, frequencies, and percentages, were used to summarize and describe the data. Additionally, inferential statistics, such as the Pearson product-moment correlation coefficient and linear regression analysis, were applied to address the research hypotheses. To investigate the first research objective, which aimed to assess the relationship between internal control interventions related to human resource management

practices and employee performance in the hospital, the study used the Pearson correlation coefficient. This statistical tool was chosen because it is suitable for examining the relationship between two continuous variables.

The second research objective, which explored the impact of internal control interventions related to human resource practices on employee performance, was analysed through linear regression. In this analysis, employee performance was treated as the dependent variable (DV), while internal control interventions related to human resource management practices were considered the independent variable (IV). Simple linear regression analysis was the chosen method as it allowed the researcher to focus on assessing the effect of a single independent variable on a continuous dependent variable. These statistical methods were used to gain insights into the relationships and effects of internal control interventions on employee performance. The study's findings were summarized and presented using tables and charts, ensuring a clear and concise representation of the results.

Ethical Consideration

Research ethics encompassed the responsibility of researchers to conduct themselves with honesty and respect toward all individuals affected by the study or its outcomes, as emphasized by Punch (2013). This entailed obtaining necessary permissions from relevant authorities to access participants. This research meticulously adhered to essential ethical considerations within the realm of social science research to uphold its integrity.

To initiate the study, the research topic was submitted for approval to both the supervisor and the institutional review board at the University of

Cape Coast. The topic underwent evaluation to ascertain its research viability and potential benefits to participants, with a primary focus on ensuring their safety and well-being. Additionally, a formal request was made through a letter from the Department of Human Resource Management at the University of Cape Coast to seek approval from the Administrative Director of Ayamfooya Memorial Hospital to conduct the study.

During the data collection phase of this study, ethical codes of conduct proposed by Cozby (2001) for social science research were strictly adhered to. Fundamental ethical principles, including voluntary participation, anonymity, and the confidentiality of respondents, were rigorously upheld. Participants were given the autonomy to decide willingly whether or not to participate in answering the questionnaires, and their consent was fully respected. Furthermore, a comprehensive explanation of the nature and purpose of the research was provided to the respondents to ensure their informed participation and understanding.

Every step of the study was conducted with utmost attention to upholding ethical standards and ensuring the protection of the participants' rights and well-being. The data collection phase spanned a week, meticulously designed to strike a balance between efficiency and timeliness in gathering information. This approach not only accommodated the time constraints and availability of the respondents but also ensured that the research process remained ethically sound throughout its duration.

Chapter Summary

Chapter Three offered a comprehensive examination of the research methods employed in the study, including the research design, sampling approach, data collection procedures, ethical considerations, and data analysis techniques. The chapter emphasized the significance of these methodological components in gathering and analyzing the necessary data to achieve the research objectives. It began by outlining the quantitative research design chosen to investigate the relationship between internal control interventions and employee performance in a hospital setting. The use of the census study technique ensured the inclusion of all staff members, enhancing the generalizability of the findings.

Data for the study was collected using a well-structured questionnaire adapted from previous research. The questionnaire covered demographic information, internal control interventions, and employee performance. Ethical considerations prioritized honesty, respect, and permissions, ensuring voluntary participation, anonymity, and confidentiality. SPSS software was used for data analysis, including descriptive and inferential statistics like Pearson correlation and linear regression to address research hypotheses. Chapter Three offered a comprehensive overview of the research methods used, emphasizing their significance in effective data gathering and analysis.

CHAPTER FOUR

RESULTS AND DISCUSSION

Introduction

In this chapter, an analysis of the collected data is presented, and the study's results are interpreted. The primary aim of the research was to explore how internal control interventions related to human resource management practices impact employee performance at Ayamfooya Memorial Hospital in the Nabdam District, situated in the Upper East Region of Ghana. The study examined various variables, including the socio-demographic characteristics of the participants and the internal control practices associated with recruitment and selection, training, and compensation at Ayamfooya Memorial Hospital.

Demographic Data

Information pertaining to the demographic features of the survey participants was gathered and scrutinized using descriptive statistical methods, such as frequencies and percentages. The research took into account various demographic variables like age, gender, work experience, as well as academic and professional qualifications. These demographic characteristics of the participants were considered significant since they determine whether the respondents possess the required level of maturity, impartiality, expertise, and

autonomy to deliver credible and valuable insights, based on which the study's decisions and reports could be established.

Table 2: Socio Demographic Data

Demographic Factors	Category	Frequency	Percentage (%)
Age Distribution	20 – 29 years	26	49.1
	30 – 39 years	19	34.9
	40 and above years	8	15.1
Gender Distribution	Male	23	43.4
	Female	30	56.4
Experience	0 – 5 years		
	6 – 10 years		
	11 – 15 years		
	Above 15 years		
Academic Qualification	Tertiary	27	50.9
	2ND Cycle	16	30.3
	Basic School	6	11.3
	Others	4	7.5
	Total	53	100.0

Source: Field Survey (2023)

Summary of Findings on Socio-Demographics

The survey conducted at Ayamfooya Memorial Hospital revealed distinctive patterns in the socio-demographic characteristics of its workforce. In terms of age distribution, nearly half of the respondents fell within the 20-29 age bracket, comprising 49.1% of the total participants. The subsequent age group, 30-39, represented 35.8%, while the 40 and above category constituted the smallest segment at 15.1%. Remarkably, the combined representation of the 20-29 and 30-39 age groups accounted for an overwhelming 84.9% of the total participants.

In the context of gender distribution, females constituted the majority, comprising 56.6% of the total sample, while males represented 43.4%. This aligns with broader gender representation trends observed in Ghana's healthcare industry, as documented by Brown and C.A. (2019). Concerning length of service, a substantial 83% of the respondents reported a service duration of 0-5 years, indicating a predominant presence of relatively newer staff members. Conversely, only a modest 5.7% had a service length exceeding 15 years, suggesting a higher turnover among those with shorter service durations.

Academic qualifications showcased a diverse landscape, with more than half of the respondents (50.9%) holding tertiary-level qualifications. Another significant portion, 30.2%, obtained certificates from second cycle institutions, while those with basic school certificates constituted 11.3%. Additionally, 7.5% held other qualifications or had none at all. The prevalence of higher academic or professional qualifications within the employees may contribute positively to the overall efficiency of Ayamfooya Memorial Hospital.

In conclusion, these findings offer a comprehensive overview of the hospital's workforce, shedding light on age distribution, gender representation, length of service, and educational qualifications.

Assessing the internal control practices at Ayamfooya Memorial Hospital

The study sought to assess various internal control practices associated with Human Resource Management (HRM) at Ayamfooya Memorial Hospital in Nabdam, Ghana. To achieve this objective, the data for each study variable underwent evaluation on a scale ranging from 1 to 5, where 1 signifies "Strongly Disagree," 2 is "Disagree," 3 represents "Neutral," 4 denotes "Agree," and 5 corresponds to "Strongly Agree." The mean ratings for each variable were categorized to provide an interpretation. Ratings falling from 1 as "Strongly Agree" to 5 as Strongly Disagree. This rating scale approach draws inspiration from established methodologies in previous studies (Atkinson, 2004; Hammen, 2005; Ackon, 2018).

The internal control constructs were divided into three distinct elements: Recruitment and Selection, Training, and Compensation. Each of these elements underwent separate examination as part of the comprehensive analysis of the study. This structured approach, employing a Likert scale, enabled a nuanced understanding of the level of agreement or disagreement among participants regarding the internal control practices within the specified HRM domains at Ayamfooya Memorial Hospital.

Recruitment and Selection as an Element of Internal Control Practices

To evaluate the Recruitment and Selection procedures within the framework of internal control practices at Ayamfooya Memorial Hospital in Nabdam, Ghana, the analysis considered five indicators, which were rated on a

five-point Likert scale (as displayed in Table 6). A rating of '5' indicated the highest level of agreement, while a rating of '1' indicated the strongest disagreement. These scores were determined based on the participants' degree of agreement with the statements listed under the "Recruitment and Selection" section of the questionnaire.

Table 3: Recruitment and Selection

	N	Mean	Std. Deviation
Impartial/Fair/ Neutral processes 1.125	53	3.75	
Evaluation of candidates' previous experience 1.066	53	3.55	
Use of interview panel	53	3.40	1.230
Consideration of potential for growth and development 1.170	53	3.45	
Offer of employment based on merit 1.049	53	3.70	

Source: Field survey (2023)

In Table 3, the study presents the median scores for various indicators associated with the Recruitment and Selection processes at Ayamfooya

Memorial Hospital in Nabdam, Ghana. These medians were derived from responses provided by a sample of 53 participants and are indicative of the degree of agreement among the respondents.

Specifically, the median score for the indicator "Impartial/Fair/Neutral processes" stands at 3.75, indicating a substantial level of agreement among the respondents. Similarly, the indicator "Evaluation of candidates' previous experience" achieved a median score of 3.55, demonstrating a high level of agreement. The indicator "Use of interview panel" attained a median score of 3.40, signifying a reasonable consensus among respondents. Likewise, the median score for the indicator "Consideration of potential for growth and development" is 3.45, suggesting a noteworthy level of agreement. Finally, the indicator "Offer of employment based on merit" garnered a median score of 3.70, which reflects a high degree of agreement among the participants.

These results collectively indicate the presence of effective Recruitment and Selection processes at Ayamfooya Memorial Hospital. The medians for all five indicators surpass the threshold of 3.00, reinforcing the significance of Recruitment and Selection as an internal control intervention for enhancing employee performance. This observation aligns with the findings of previous research by Peterson, Luthans, Avolio, Walumbwa, and Zhang (2011) and Avey, Nimnicht, and Pigeon (2010), underscoring the pivotal role of these processes in optimizing employee performance.

After examining the outcomes, it can be inferred that the respondents gave a positive perspective towards the recruitment and selection process. They gave affirmative scores for aspects such as fairness, evaluation of experience, recognition of potential for advancement and growth, and

employment based on merit. The hiring committee received a moderately optimistic score, with some variations in feedback, but ultimately tending towards a favorable perception. Overall, the results suggest that the respondents have a favorable view of the recruitment and selection process.

Training as an Element of Internal Control Practices

Five indicators were assessed on a five-point Likert scale to evaluate Training as a component of internal control practices at Ayamfooya Memorial Hospital in Nabdam, Ghana. The respondents expressed their level of agreement with each of the statements provided under "Training" on the questionnaire by assigning a score ranging from 1 to 5, where 5 represented the strongest agreement, and 1 represented the strongest disagreement. The scores were generalized based on the overall agreement level of the respondents with the statements.

Table 4: Training

	N	Mean	Std. Deviation
Orientation for newly employed staff	53	3.55	1.218
Regular training programs for all employees	53	2.83	1.172
Provision of adequate resources for training	53	2.89	1.103
Relevance of training programs for job roles	53	3.43	1.083
Using skilled facilitators for training programs.	53	3.55	1.153

Scale (Median): Low = 1.00 – 2.90; High = 3.00 – 5.00

Source: Field survey (2023)

Based on the data presented in Table 4, we can observe the median scores for several indicators related to Training practices at Ayamfooya

Memorial Hospital, Nabdam – Ghana. These medians have been calculated based on responses from a sample (census survey) of 53 participants and reflect the degree of agreement among the respondents regarding these aspects of training.

Firstly, the median score for the indicator "Orientation for newly employed staff" is 3.55, indicating a reasonable level of agreement among the respondents regarding the effectiveness of this practice. Conversely, the indicator "Regular training programs for all employees" obtained a median score of 2.83, suggesting a lower level of agreement among the participants. Similarly, the indicator "Provision of adequate resources for training" achieved a median score of 2.89, signifying a relatively low degree of agreement among the respondents.

In contrast, the indicator "Relevance of training programs for job roles" received a median score of 3.43, demonstrating a high level of agreement among the participants regarding the alignment of training programs with their job roles. Additionally, the indicator "Use of knowledgeable facilitators for training programs" attained a median score of 3.55, indicating a strong consensus among the respondents regarding the expertise of the facilitators leading the training programs.

In summary, the interpretation of the results suggests that the orientation for newly employed staff, the relevance of training programs for job roles, and the use of knowledgeable facilitators for training programs are generally viewed positively by respondents. On the other hand, regular training programs for all employees and the provision of adequate resources for training received somewhat less favorable ratings, with more variability in

responses. These findings may indicate areas where improvements in training and development programs could be considered.

Compensation as an Element of Internal Control Practices

When evaluating Compensation as a facet of the internal control practices at Ayamfooya Memorial Hospital in Nabdam, Ghana, the study utilized a five-point Likert scale (as depicted in Table 5). On this scale, a score of '5' signified the highest level of agreement, while a score of '1' represented the strongest disagreement. These scores were employed as a means of generalizing the degree of agreement expressed by respondents regarding the statements presented under the "Compensation" section of the questionnaire.

Table 5: Compensation

	N	Mean	Std. Deviation
There is a transparent/fair compensation structure	53	3.23	1.120
Performance-based rewards to motivate employees	53	2.91	1.260
Compensation aligns with industry standards	53	2.96	.980
Incentives/rewards for outstanding performance	53	3.08	1.207
Equitable compensation structure across all units	53	2.92	1.238

Source: Field survey (2023)

Table 5 provides insights into the median scores for various indicators related to Compensation practices at Ayamfooya Memorial Hospital, Nabdam – Ghana. These medians have been calculated based on responses obtained from a sample (census survey) of 53 participants, reflecting the extent of agreement among the respondents regarding these aspects of compensation.

To begin with, the indicator "There is transparent/fair compensation structure" yielded a median score of 3.23, indicating an unbiased level of agreement among the participants, suggesting that they perceive the compensation structure to be transparent and fair. Conversely, the indicator "Performance-based rewards to motivate employee" received a median score of 2.91, implying a lower level of agreement among the respondents regarding the effectiveness of performance-based rewards as a motivator.

Similarly, the indicator "Compensation aligns with industry standards" achieved a median score of 2.96, signifying a relatively low degree of agreement among the respondents concerning the alignment of compensation with industry standards. In contrast, the indicator "Incentives/rewards for outstanding performance" attained a median score of 3.08, demonstrating a high level of agreement among the participants, suggesting that they perceive the presence of incentives or rewards for outstanding performance positively. Additionally, the indicator "Equitable compensation structure across all units" received a median score of 2.92, implying a lower level of agreement among the respondents regarding the equity of the compensation structure across all units within the organization.

Upon a thorough review of the survey findings, it is evident that the organization's workforce holds a spectrum of perspectives regarding the compensation and rewards system. While a faction of employees expresses satisfaction with the system's equity and alignment with industry benchmarks, there are notable areas of apprehension. For instance, a portion of employees express discontentment with the performance-based rewards, highlighting concerns about unequal compensation distribution across various units. These

findings emphasize the need for a comprehensive evaluation and potential adjustments to ensure a more harmonious and equitable compensation structure.

Table 6: Internal Control Practices at Ayamfooya Memorial Hospital

Internal Control with Practice	Total Number of Indicators	Indicators with Median > 3.00	Indicators with Median < 3.00
Recruitment & Selection	5	5	-
Training	5	3	2
Compensation	5	2	3
Total	15	10	5

Source: Field survey (2023)

Across all three areas of internal control practices (Recruitment and Selection, Training, and Compensation), a total of 15 indicators were assessed. Out of these 15 indicators, 10 have median scores greater than 3.00, indicating satisfactory performance. However, 5 indicators have median scores less than 3.00, suggesting that there are areas within Training and Compensation where internal control practices may need improvement.

Discussion of Results

The results presented in Table 4, Table 5, and Table 6 provide a comprehensive assessment of internal control practices at Ayamfooya Memorial Hospital in relation to the research objective of evaluating these practices. The implications of these findings within each aspect of internal control are discussed below.

The data concerning Recruitment and Selection practices reveals a highly positive picture. All five indicators, including "Impartial/Fair/Neutral processes," "Evaluation of candidates' previous experience," "Use of interview panel," "Consideration of potential for growth and development," and "Offer of employment based on merit," have median scores exceeding 3.00. This indicates that respondents perceive these recruitment and selection practices favorably. The results align with existing research, suggesting that effective recruitment and selection processes play a pivotal role in influencing employee performance (Peterson et al., 2011; Avey et al., 2010).

These findings affirm that Ayamfooya Memorial Hospital has a robust foundation for attracting and selecting candidates who are likely to perform well in their roles. It demonstrates a commitment to fairness, evaluation, growth potential recognition, and merit-based hiring practices. The positive perception of these practices bodes well for the hospital's ability to maintain a talented and high-performing workforce.

The evaluation of Training practices reveals a more mixed picture. While indicators related to "Orientation for newly employed staff," "Relevance of training programs for job roles," and "Using skilled facilitators for training programs" received high median scores, indicating positive perceptions, two indicators, "Regular training programs for all employees" and "Provision of adequate resources for training," received lower scores. This suggests that respondents have a generally positive view of the quality and relevance of training programs offered by the hospital.

However, there may be room for improvement in terms of the consistency of training programs for all employees and the allocation of adequate resources for training. The variability in responses for these two indicators suggests that some employees may not perceive training as consistently effective or well-resourced. To enhance overall employee performance, the hospital should consider addressing these areas of concern by ensuring that training programs are comprehensive, accessible to all employees, and adequately supported with necessary resources.

The assessment of Compensation practices reveals a similarly mixed perception among respondents. While "There is a transparent/fair compensation structure" and "Incentives/rewards for outstanding performance" received favourable scores, two indicators, "Performance-based rewards to motivate employees" and "Compensation aligns with industry standards," received lower median scores. This suggests that there is a perception among employees that the hospital's compensation practices are generally fair and transparent. However, there may be room for improvement in terms of performance-based rewards and alignment with industry standards. The variability in responses for these two indicators suggests that some employees may not feel motivated by the current compensation structure. To boost overall employee performance and motivation, the hospital should consider revising its compensation practices to align more closely with industry standards and explore more effective ways to incentivize outstanding performance.

In summary, the assessment of internal control practices at Ayamfooya Memorial Hospital reveals that the organization has a strong foundation in

Recruitment and Selection, with positive perceptions among respondents. However, Training and Compensation practices exhibit more variability in perceptions, indicating areas where improvements could be considered to enhance employee performance and satisfaction. This comprehensive evaluation offers actionable insights for the hospital's management to refine and optimize its internal control practices, ultimately contributing to improved performance and compliance within the organization.

Thus, this assessment provides valuable insights into the organization's internal control practices. While the Recruitment and Selection process appears to be well-managed, there are specific areas within Training and Compensation that require attention and potential enhancements. The Hospital Management should conduct a detailed review of these areas, identify specific weaknesses, and implement targeted improvements to ensure more effective internal control practices throughout the organization. This proactive approach can help enhance overall performance and compliance within the Hospital.

Evaluating the measures of employee performance at Ayamfooya Memorial Hospital

As a crucial part of the study, a thorough evaluation of employee performance levels at Ayamfooya Memorial Hospital in Nabdum, Ghana was conducted. The evaluation process involved utilizing nine different indicators to assess the employees' performance on a five-point Likert scale. The Likert scale ranged from '1' (strongly disagree) to '5' (strongly agree). The ratings were based on the degree of agreement or disagreement expressed by the respondents with the statements presented under the "Employee Performance" category on the questionnaire. The nine indicators used to assess the

performance levels of the employees included factors such as recruitment and selection, training, and compensation. These indicators were carefully selected as they are critical drivers of employee performance and can have a significant impact on the overall success of the hospital (Chow-Chua et al., 2002).

The evaluation of employee performance at Ayamfooya Memorial Hospital was conducted anonymously to ensure accurate and unbiased ratings. A detailed representation of the Likert scale used in Table 7 was provided to analyze the data and identify trends. The evaluation provided valuable insights into strengths and weaknesses, which will help the management team to identify areas for improvement and implement effective strategies to enhance employee performance.

Table 7: Employee Performance

	N	Mean	Std. Deviation
Employees meet the expected requirements.	53	3.57	1.065
Employees possess the necessary skills and abilities.	53	3.81	.942
Recruitment and selection prioritize diversity.	53	3.49	.933
Continuous learning helps career growth.	53	3.34	1.091
Employees engaged in training are incentivized.	53	3.17	1.033
Employees value feedback from management.	53	3.47	1.030
Compensation matches job roles.	53	3.06	1.134

Compensation drives employee motivation.	53	2.92	1.174
There are opportunities for employee salary growth.	53	2.92	1.207

Scale (Median): Low = 1.00 – 2.90; High = 3.00 – 5.00

Source: Field survey (2023)

Based on the comprehensive census survey involving 53 participants, the analysis of various indicators sheds light on the respondents' perceptions and levels of agreement. These medians have been calculated to provide insights into the extent of consensus among the participants on key aspects related to employee performance and HRM practices at Ayamfooya Memorial Hospital, Nabdam – Ghana.

Starting with the indicator "Employees meet the expected requirements of their roles," the median score is 3.57, indicating a high level of agreement among the respondents. This suggests that respondents generally agree that employees at the hospital meet the expected requirements of their roles effectively. Similarly, the indicator "Employees possess the necessary skills and abilities" garners a median score of 3.81, reflecting a high degree of agreement among the participants. This implies that respondents believe that employees possess the requisite skills and abilities to perform their duties competently.

Another noteworthy indicator, "There is diversity and inclusivity in Recruitment and Selection," obtains a median score of 3.49, signifying a strong consensus among the respondents. This suggests that respondents largely agree with the presence of diversity and inclusivity in the hospital's recruitment and selection processes. However, it's essential to point out that the indicator "There is value in continuous learning for career development"

receives a median score of 3.34, indicating a high level of agreement among respondents regarding the significance of continuous learning for career development.

Furthermore, the indicator "Employees who engage in training activities are rewarded" attains a median score of 3.17, suggesting a high level of agreement among the respondents. Similarly, the indicator "Employees seek and utilize feedback from management" yields a median score of 3.47, indicating a robust consensus among respondents on the active engagement of employees in seeking and utilizing feedback from management. However, it's noteworthy that the median score for the indicator "Employees receive compensation commensurate with their jobs" stands at 3.06, reflecting a relatively lower level of agreement among respondents regarding whether employees are adequately compensated for their roles.

The survey results also highlight some areas of divergence in respondent perceptions. For instance, there is a lack of agreement among respondents concerning the statement "Employees are motivated by the remuneration to perform well," with a median score of 2.92. Similarly, the indicator "There are opportunities for employee salary growth" also has a median score of 2.92, indicating a lower level of agreement among respondents regarding the availability of opportunities for salary growth within the organization.

Discussion of Results

The data presented above offers valuable insights into the evaluation of measures of employee performance at Ayamfooya Memorial Hospital. These findings are crucial for understanding various facets of employee satisfaction

and perception within the organization. In this discussion, we will analyze the results in detail and explore their implications in relation to the literature review.

Firstly, regarding the indicator "Employees meet the expected requirements of their roles," the data shows a median score of 3.57, indicating a high level of agreement among respondents. This suggests that employees at Ayamfooya Memorial Hospital are generally perceived to be meeting the expected requirements of their positions, reflecting positively on their job performance. This is in tandem with the scholarly work by Schuler and Jackson (2006). Similarly, when assessing the indicator "Employees possess the necessary skills and abilities," the data reveals an even higher median score of 3.81. This score accentuates a strong consensus among respondents regarding the employees' qualifications and competence, indicating that they are perceived as well-equipped for their respective roles within the organization.

Moving on to the aspect of diversity and inclusivity in recruitment and selection, the data displays a median score of 3.49. This result is indicative of a favorable perception among respondents regarding the hospital's efforts to promote diversity and inclusivity in its hiring practices, as espoused in the works of Kundu et al. (2017). This demonstrates a positive stance toward the hospital's commitment to creating an inclusive work environment. In contrast, the indicator "There is value in continuous learning for career development" shows a slightly lower median score of 3.34. While still relatively high, this score suggests that there may be room for improvement in emphasizing the importance of continuous learning for career growth among employees.

Regarding the indicator "Employees who engage in training activities are rewarded," the data exhibits a median score of 3.17. This score suggests a high level of agreement among respondents that employees who participate in training activities receive appropriate recognition or incentives, reflecting positively on the hospital's approach to staff development. This supports the work by Kang et al. (2022). Moving to the aspect of feedback, the indicator "Employees seek and utilize feedback from management" shows a median score of 3.47. This high score indicates that employees actively seek and make use of feedback from management, which reflects an open and constructive feedback culture within the organization.

However, when assessing the indicator "Employees receive compensation commensurate with their jobs," a lower median score of 3.06 is observed. This result suggests a diminished level of agreement among respondents regarding the adequacy of employee compensation in relation to their job roles. This raises concerns about employee satisfaction with their current compensation packages. Similarly, the indicator "Employees are motivated by the remuneration to perform well" also exhibits a median score of 2.92, below the neutral score of 3.0. This lower score suggests that remuneration may not be a strong motivator for high performance among employees, implying the presence of other influential factors.

Lastly, the indicator "There are opportunities for employee salary growth" shares the same median score of 2.92, aligning with the previous indicator's findings. This convergence in scores underscores a consistent sentiment among respondents, shedding light on the perceived limitations surrounding salary growth prospects within Ayamfooya Memorial Hospital.

This finding is particularly noteworthy because it signifies a shared perspective among employees that may have broader implications for the organization. A median score below the neutral midpoint of 3.0 suggests that a substantial portion of the surveyed individuals do not believe that ample opportunities exist for salary advancement within the hospital. Consequently, this raises important questions and prompts a deeper examination of the factors contributing to this perception.

One key implication of this result is that employees may harbor concerns about their long-term financial stability and the potential for their salaries to keep pace with their evolving responsibilities and career aspirations. When employees perceive limited opportunities for salary growth, it can impact their overall job satisfaction and motivation. The feeling of being stuck in a static compensation structure can lead to reduced morale and diminished enthusiasm in their roles. Furthermore, this result may also have implications for the hospital's ability to attract and retain top talent. In a competitive job market, potential employees are often drawn to organizations that offer clear pathways for career advancement and increased earnings. If Ayamfooya Memorial Hospital is seen as lacking in these respects, it could face challenges in attracting and retaining high-caliber professionals.

The consistent agreement among respondents on this indicator also calls for a thorough examination of the hospital's compensation and career development practices. Are there clear criteria and opportunities for salary increases based on performance, experience, and professional growth? Are there well-defined career paths that employees can aspire to within the organization? Are these opportunities effectively communicated to the

workforce? Addressing these questions and potentially revising compensation and career advancement strategies may be necessary to improve employee satisfaction and motivation.

In conclusion, the shared sentiment among respondents regarding limited opportunities for salary growth within Ayamfooya Memorial Hospital raises important considerations about employee satisfaction, retention, and the overall competitiveness of the organization in the labor market. It underscores the need for a comprehensive review of compensation and career development practices to ensure that employees feel valued and see a clear path for advancement within the hospital. By addressing these concerns, the hospital can work towards fostering a more positive and motivating work environment for its staff while also positioning itself as an attractive employer for prospective talent.

Examining internal control practices on employee performance at Ayamfooya Memorial Hospital

There are three key goals for the research that would be accomplished. Pearson's Correlation was employed to compute the data, a common statistical technique for data analysis, to achieve the third goal. When determining the relationship or correlation between two continuous numeric variables, this approach is very useful. Without indicating a causal connection, Pearson's Correlation was used to establish the magnitude and direction of their fluctuation with one another from instance to instance (Crossman, 2013).

The study conducted a correlation analysis to examine the relationship between internal control procedures and employee performance. The results were presented in Table 7 and demonstrated the significance of the study's

objectives. The study utilized Pearson's Correlation to explore a specific research area, which yielded valuable insights and contributed to a deeper understanding of the subject.

The use of Pearson's Correlation allowed for the identification of a significant relationship between the variables under investigation. This relationship was then further explored and analyzed to derive meaningful insights and draw accurate conclusions. As such, the statistical method proved to be essential in facilitating the achievement of the research objective. The findings obtained through this analysis have significant implications for the field. They are expected to enhance the overall understanding of the research topic and may inform future studies in the area.

Table 8: Correlation between Employee Performance and Internal Control Practices

		Recruitment	Training	Compensation	Employee Performance
Recruitment	Pearson				
& Selection	Correlation	1	.737**	.764**	.860**
	Sig. (2-tailed)	.000	.000	.000	.000
	N	53	53	53	53
Training	Pearson				
	Correlation	.737**	1	.792**	.803**
	Sig. (2-tailed)	.000	.000	.000	.000
	N	53	53	53	53
Compensation	Pearson				
	Correlation	.764**	.792**	1	.901**
	Sig. (2-tailed)	.000	.000	.000	.000
	N	53	53	53	53
Employee	Pearson				
Performance	Correlation	.860**	.803**	.901**	1
	Sig. (2-tailed)	.000	.000	.000	.000
	N	53	53	53	53

** . Correlation is significant at the 0.01 level (2-tailed).

Source: Field survey (2023)

The study aimed to analyze the connection between employee performance and internal control practices. The primary objective of this investigation was to understand how various internal control practices affect employee performance. The analysis conducted in the study presented the main conclusions in Table 8 above, and the following is a summary of those findings.

Recruitment and Selection and Employee Performance

The analysis of correlations between various key variables provides valuable insights into the intricate relationships within Ayamfooya Memorial Hospital's internal control practices. These correlations not only uncover important connections but also shed light on how the recruitment and selection process plays a pivotal role in shaping subsequent training, compensation, and employee performance outcomes.

Firstly, there exists a notable positive correlation of 0.737 ($p < 0.01$) between the recruitment and selection process and training. This correlation suggests that individuals who successfully navigate the efficient recruitment and selection process are more likely to receive better training. In essence, the hospital's ability to identify and select candidates who align with their organizational needs contributes to a subsequent investment in the development and enhancement of these individuals' skills and capabilities. This finding underscores the importance of a seamless transition from recruitment to training, where the right candidates are equipped with the necessary knowledge and competencies to excel in their roles.

Similarly, the correlation between recruitment and selection and compensation is 0.764 ($p < 0.01$), indicating a strong positive relationship. This finding underscores that candidates chosen through rigorous hiring practices are

more likely to be compensated fairly. In essence, the hospital's commitment to a robust recruitment and selection process contributes to a perception of fairness and transparency in the compensation structure. Employees who believe they have been chosen wisely are more inclined to view their compensation positively. This correlation highlights the significance of aligning compensation practices with effective recruitment and selection processes to foster employee satisfaction and motivation.

However, the most remarkable finding is the substantial Pearson Correlation coefficient of 0.860 ($p < 0.01$) between recruitment and selection and employee performance. This correlation signifies an even stronger positive link, indicating that candidates recruited through rigorous hiring practices consistently display high levels of performance within Ayamfooya Memorial Hospital. In essence, the hospital's commitment to efficient recruitment and selection has a profound impact on the quality of its workforce and their subsequent performance. This finding underscores the critical role of the recruitment and selection process as a catalyst for high employee performance.

In summary, these findings highlight the interconnectedness of recruitment and selection, training, compensation, and employee performance within Ayamfooya Memorial Hospital's internal control practices. The positive correlations suggest that a well-structured and rigorous recruitment and selection process sets the stage for subsequent success in training, fair compensation, and ultimately, high employee performance. This insight underscores the need for a strategic and holistic approach to human resource management, where recruitment and selection processes are aligned with organizational goals and values to enhance overall employee performance and satisfaction.

For the hospital's management, these results emphasize the importance of investing in the recruitment and selection process as a foundation for achieving desired outcomes in training, compensation, and employee performance. By consistently selecting the right candidates and providing



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Appendix A: Research Instrument

UNIVERSITY OF CAPE COAST

COLLEGE OF HUMANITIES AND LEGAL STUDIES

DEPARTMENT OF HUMAN RESOURCE MANAGEMENT

I am currently enrolled as a postgraduate student of the above-mentioned institution, pursuing a MASTER'S DEGREE IN HUMAN RESOURCE MANAGEMENT. As part of the requirements for the programme, I am conducting research on the subject: "Effect of Internal Control on Employee Performance at Ayamfooya Memorial Hospital." This study is solely for academic purposes, and all information provided will be treated with the utmost confidentiality. Respondents' identities will remain undisclosed. Please use the symbol [✓] to indicate your response to each question, where applicable.

SECTION A: DEMOGRAPHIC INFORMATION

INSTRUCTION: Please tick [✓] in the appropriate box under each statement below.

1. How old are you, please?

- a. Less than 20 years
 - b. 20 – 29 years
 - c. 30 – 39 years
 - d. 40 – above years
2. Sex: Male [] Female []
3. How many years have you been working here?
 a. 0 – 5 years []; b. 6 – 10 years []; c. 11 – 15 years []; d. above 15 years
4. What is your highest level of education?
 TERTIARY []; 2ND CYCLE [] BASIC SCH. []
 OTHERS (Specify)..... []

SECTION B: INTERNAL CONTROL PRACTICES

INSTRUCTION: Kindly indicate your level of agreement or disagreement with the various Internal Control Interventions of HRM practices in Ayamfooya Memorial Hospital by placing a Tick or checkmark [✓] in each of the appropriate columns using the scale below.

1 = Strongly Disagree; 2 = Disagree; 3 = Neutral; 4 = Agree; and 5 = Strongly Agree

A	Recruitment and Selection	1	2	3	4	5
1	The recruitment and selection processes in this hospital are neutral.					
2	The recruitment and selection process evaluates candidates' relevant past performance and accomplishments.					
3	There is an interview panel used during the recruitment and selection process in this hospital.					
4	The recruitment and selection process considers candidates' potential for growth and development in the role.					
5	Recruitment and selection of employees in this hospital are based on merit (i.e., the most qualified					

	person for the job is selected regardless of their background).					
B	Training	1	2	3	4	5
6	Newly employed staff are given orientation or in-house training in this facility.					
7	Regular training programs are organized for all employees in this facility.					
8	The facility provides sufficient resources and materials to support training programs.					
9	The training programs provided by the organization are relevant to my job role.					
10	The training programs are facilitated by knowledgeable and experienced instructors.					
C	Compensation	1	2	3	4	5
11	The compensation structure is transparent and communicated to employees.					
12	The hospital offers performance-based rewards that motivate employees to perform better.					
13	The compensation and benefits offered by the organization align with industry standards.					
14	The organization provides additional perks or incentives to recognize and reward outstanding performance among employees.					
15	The compensation practices are fair and equitable across all units of the hospital.					

SECTION C: EMPLOYEE PERFORMANCE

Instruction: Please, Tick [✓] in the appropriate column to show your level of agreement or disagreement with each statement using the scale provided below.

Scale: **1** = Strongly Disagree; **2** = Disagree; **3** = Neutral; **4** = Agree; **5** = Strongly Agree

	STATEMENT	1	2	3	4	5
1	Employees consistently meet the expectations and requirements of their role in this Hospital.					
2	Employees possess the necessary skills and abilities to perform their jobs effectively.					
3	The Hospital values diversity and inclusivity in its recruitment and selection efforts.					
4	The Hospital values continuous learning, and it is evident through the emphasis on training initiatives.					
5	The Hospital acknowledges and appreciates employees who actively engage in training and development activities.					
6	Employees actively seek and utilize feedback from management to improve performance in this Hospital.					
7	Employees receive adequate compensation that reflects their job responsibilities and performance in this Hospital.					
8	Employees feel motivated to perform well at work because of the remuneration offered in this Hospital.					
9	The Hospital provides opportunities for salary growth and advancement based on performance.					

Thank you very much!