Empowering Excellence:
Uncovering Best Internal Control Practices of an Adventist Higher Education Institution

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ABSTRACT

Internal control practices are essential for adventist higher education institutions as they safeguard assets, ensure the accuracy of financial reporting, and promote compliance with regulations and denominational policies. By establishing strong internal controls, these institutions can reduce the risk of fraud and mismanagement, fostering transparency and accountability. In today's dynamic business environment, adventist higher education institution's (heis) steadfast commitment to upholding the values and doctrines of the seventh-day adventist church is truly commendable. Integrating the stewardship theory of donaldson and davis, this qualitative research employs an appreciative inquiry approach to explore the best practices utilized by an adventist higher education institution in internal control. The study was conducted in the southern part of the philippines. through purposive sampling, the participants of the study are employees with a minimum of 3 years of work experience in the business office. Data was collected through in-depth interviews and document analysis. The data analysis is anchored on the spiral approach by creswell and poth. Effective internal controls help build trust among stakeholders, including students, faculty, and the broader community, while reinforcing a culture of integrity and responsible stewardship. The findings revealed that the current best practices are transparency, continuous improvement, proper documentation, clarity of purpose, collective commitment, adaptability, ethical culture and commitment to competence. The ideal internal control practices identified involve encouragement of reporting of issues, enhanced accountability, maintenance of timeliness and accuracy, comprehensive risk identification and assessment, understanding interdependencies, proactive mitigation, prevention and detection of errors and fraud and operational efficiency. To realize these ideals, researchers recommend establishing culture of trust, contextualizing expectations, identifying controls and risks, utilizing project management tools, defining clear objectives, conducting comprehensive assessments and leverage in technology. Conducting quantitative research on internal control strategies fit among adventist hei is recommended.

Keywords: Internal Control, Stewardship Theory, Operational Efficiency, Appreciative Inquiry.

INTRODUCTION

According to Statement of Auditing Standards (SAS) 300, internal control is defined as the policies and procedures adopted by the directors and management of an entity to assist in achieving their objective of ensuring, as far as practicable, the orderly and efficient conduct of its business. This includes adherence to internal policies, safeguarding of assets, prevention and detection of fraud and errors, accuracy and completeness of accounting records, and timely preparation of reliable information.

Internal control is not a static process but a dynamic system that must adapt to various types of risks, including fraud. Effective internal control can assure transparency and facilitate reliable financial information. Furthermore, advancements in technology and new regulatory frameworks influence the design and implementation of internal control systems (Chorafas, 2001).

LITERATURE REVIEW

A study examining four Adventist schools in Thailand highlighted significant deficiencies in policy compliance and internal control weaknesses. Issues identified included shortcomings in audit and financial statement review committees, insufficient measures to prevent conflicts of interest, and inadequate insurance coverage. These challenges are similar to those observed in other regions, indicating a broader trend with Adventist education institutions in Asia (Hamra & Namkote, 2020).

Adventist HEIs are private, Christian institutions involved in education and spreading the gospel of Jesus Christ through Seventh-Day Adventist faith. Adventism first came to the Philippines in 1905 when literature evangelist Robert Caldwell arrived in Manila from Singapore. Adventist HEIs in South Philippines have been established through a combination of missionary efforts, local leadership, and community engagement.

Effective internal control help HEIs maintain transparency and accountability in their financial and operational processes (Hasan, et. al, 2022). This is crucial for building trust among stakeholders, including students, faculty and funding bodies. By ensuring that resources are used appropriately and that financial reporting is accurate, internal controls foster a culture of responsibility within the institution. A qualitative study in the Philippines by Libo-on and Nillos (2024) shared some insights on the internal control landscape of a state university in a highly urbanized setting reiterates the need for public HEIs to continuously adapt the policies and procedures to the complex and evolving regulatory landscape of operational and internal audit by the government.

This study uses the Stewardship Theory by Donaldson and Davis (1991) to offer a more optimistic perspective on management behavior, promote alignment if interests, leverage intrinsic motivation, and enhance organizational performance. This theory provides a framework for understanding how trust and collaboration lead to more effective governance and management practices.

METHODOLOGY

Research Design

The study utilized Appreciative Inquiry (AI), which is described by Cooperrider, Whitney, and Stavros (2008) as a change management process rooted in social constructionist theory and its relevance to organizational transitions. Appreciative Inquiry follows the 4D model, encompassing discovery, dream, design, and destiny.

Discovery. In the initial phase, this study delves into uncovering and recognizing the finest practices within the organization or community. The primary aim is to unearth the organization's positive core by delving into peak experiences and instances when the organization performed at its peak. It also entails gathering accounts from participants regarding their successful experiences and applying appreciative questioning to direct the storytelling process.

Dream. During the phase of envisioning, participants are encouraged to dream up an ideal future for their organization or community. This phase ignites the creative side of the brain, empowering participants to generate innovative ideas and solutions that might not emerge in a more formal setting. According to Cooperrider et al., the power of this phase lies in its ability to stimulate individuals to tap into their creative potential, ultimately leading to the generation of groundbreaking ideas and solutions.

Design. The design phase is a critical step that focuses on articulating the structures, systems, and processes necessary to realize the visions created during the Dream phase (Cooperrider, et al., 2008). This phase involves identifying and articulating the values, norms, and principles that should guide the organization forward, resulting in a list of actionable statements illustrating what the organization would look like if it were fully aligned with the positive core and aspirations identified in the Dream phase. Additionally, it emphasizes amplifying strengths and transitioning vision into reality.

Destiny. In the Destiny phase, crafted by Cooperrider, plans and strategies formed in the Design phase are actioned and brought to life. During this phase, specific and measurable goals are set to guide the organization toward its desired future, empowering all stakeholders involved in the change process by encouraging active participation and ownership. Overall, the Destiny phase is pivotal for operationalizing the vision and ensuring that the organization is well-prepared to advance effectively, while nurturing a supportive and adaptable environment for ongoing growth.

Research Setting

This study was conducted in an Adventist higher education institution in Southern Philippines. It has been existing for seventy-five (75) years and has access to major cities.

Population and Sampling Technique

Purposive sampling is the process of selecting samples based on specific objectives rather than random selection or stratification. As compared to convenience sampling, purposive sampling aims to select participants based in specific characteristics relevant to their study objectives (Etikan, 2016). This approach allows researchers to focus on subjects

that can provide the most relevant and insightful data for their studies, rather than attempting to sample from a larger, more generalized population. This study interview 8 participants where the inclusion criteria is that they have served for at least 3 years and are knowledgeable of the internal control. After data was gathered, the participants were interviewed until it reached a data saturation, in which it is at a point where there is no new information.

Data Collection Method

Data were collected through face-to-face interview of which consent from the supervisor and the participants themselves were obtained. Interviews were recorded and were transcribed.

Appreciative interview. An appreciative interview is a fundamental part of the appreciative inquiry (AI) process. It is a method that aims to discover and enhance the strengths and positive experiences within an organization (Cooperrider and Whitney, 2005). The purpose of the appreciative interview is to uncover and understand the positive foundation that contributes to the organization's success and vitality (Cooperrider, Whitney & Stravos, 2008). Participants in the appreciative interview are encouraged to share their experiences, insights, and aspirations for the future. The interview is designed to evoke enthusiasm and joy among participants as they reflect on and discuss the positive aspects of their work and the organization.

Data Analysis. Creswell and Poth's (2018) Data Analysis Spiral presents a well-defined framework for qualitative data analysis. By encouraging researchers to identify and categorize codes into meaningful themes, it facilitates a more profound exploration of the data. This accessible framework is suitable for researchers at all experience levels.
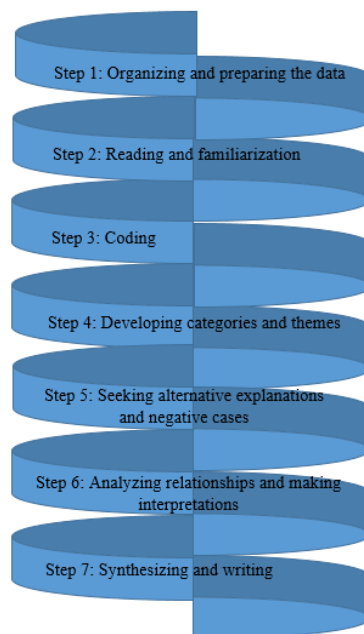

Step 1: Organizing and preparing the data

Step 2: Reading and familiarization

Step 3: Coding

Step 4: Developing categories and themes

Step 5: Seeking alternative explanations and negative cases

Step 6: Analyzing relationships and making interpretations

Step 7: Synthesizing and writing

Figure 1. **Data Analysis Spiral by Creswell and Poth (2018)**

Trustworthiness. Trustworthiness is a critical factor in qualitative research. It encompasses the confidence in the data, interpretation, and research methods used. This element is essential for ensuring the quality and rigor of the study, allowing readers to have confidence in the reliability of the findings (Gunawan, 2015).

Credibility. Credibility refers to the degree to which a study's accounts are considered credible and relevant, with a focus on the level of consensus between participants and researchers (Lincoln & Guba, 1985). To avoid misinterpretation of the data obtained from the study, participants were given the chance to review and validate the recorded interview data and interpretations based on their responses. This process, known as member verification, allows participants to review their transcripts or the final interpretations and provides an opportunity to correct any inaccuracies or misinterpretations (Birt, et al., 2016).

Member Checks. Member checking can result in new insights and a deeper understanding of the data. Participants can offer additional context or clarification that enhances the analysis, thereby improving the overall quality and depth of the research findings (Lincoln & Guba, 1985). Devault (2014) emphasizes that member checking contributes to the overall trustworthiness of the study. By validating the findings with participants, researchers can demonstrate that their interpretations are credible and reflective of the participants' realities.

Ethical Considerations

The participants provided consent for the face-to-face interviews, which was approved by the supervisor. The study was conducted with respect for the participants' dignity, rights, and cultural backgrounds. Measures were taken to assess and minimize any potential physical, emotional, and psychological harm to the participants. Confidentiality and privacy were maintained by keeping the participants' identities and personal information anonymous, known only to the participants and the researchers.

RESULTS AND DISCUSSION

Discovery Phase: Distinctive Characteristics

David Cooperrider and Diana Whitney (2008) emphasize the critical importance of the discovery phase in Appreciative Inquiry. This phase is all about recognizing and celebrating the strengths and successes within an organization or community. By gathering stories and insights that highlight what is functioning well and bringing vitality to the organization, participants engage in a positive inquiry to uncover these strengths and use them as a foundation for subsequent phases of the AI process.

Theme 1: Feedback Mechanisms

According to Sapkota (2023), feedback mechanism is a dynamic process that makes changes continuously to adjust various physiological parameters. Feedback loops help maintain transparency, continuous improvement and documentation throughout the process.

Category 1: Transparency. Feedback mechanisms enable open communication and participation from diverse stakeholders, including employees, students, and other relevant parties. Transparency builds trust and encourages honest sharing of experiences. It is the foundation of a trustworthy and ethical business environment. As a result of the research by Gokoglan and Sitki (2022), it is thought that with the efficiency of the internal control systems of the companies, the trust and transparency will increase.

Category 2: Continuous Improvement. Continuous improvement helps identify opportunities to make internal control processes more efficient and effective. By regularly evaluating and refining controls, organizations can eliminate redundancies, reduce errors, and streamline workflows. This leads to improved operational performance and better achievement of organizational objectives. According to ISO 9001 (Keen, 2022), continuous improvement is more of a philosophy than a process or system which requires all stakeholders to participate into the adoption of a mind-set of ways to continually improve processes and systems.

Category 3: Documentation. Comprehensive documentation enables effective training of new employees on internal control procedures. It also facilitates knowledge transfer when control responsibilities change hands. This helps maintain control effectiveness even as the organization evolves.

Theme 2: Creating a Shared Vision

A shared vision is crucial for maintaining effective internal control within an organization. When employees at all levels understand and are aligned with the company's goals and objectives, it creates a strong foundation for effective processes, policies, and procedures that mitigates risks and ensure the achievement of organizational targets (Buganza & Zasa, 2023).

Category 4: Clarity of Purpose. A shared vision provides clear direction and purpose, ensuring that employees understand the organization's objectives and their role in achieving them. This involves a careful balance between honoring individual goals and ensuring they serve the broader objectives of the team (Voltage Control, 2024).

Category 5: Collective Commitment. When employees collectively commit to a shared vision, they are more likely to adhere to internal control measures and work towards common goals.

Category 6: Adaptability. A shared vision helps the organization adapt to changing circumstances by providing a clear framework for decision-making and action.

Theme 3: Promotion of Ethical Behavior

A robust internal control system that incorporates transparency promotes ethical behaviors and consistent actions across the organization. This alignment helps organizations meet their objectives while protecting critical assets and ensuring compliance with laws and

regulations. The assurance provided by transparent practices contributes to overall integrity and effectiveness of the internal control system.

Category 7: Ethical Culture. A strong ethical culture, where integrity and ethical values are prioritized, is essential for internal controls to function effectively. When employees behave ethically, they are less likely to engage in fraudulent activities.

Category 8: Commitment to Competence. Employees who are competent and committed to their work are more likely to follow established internal controls and procedures. Promoting ethical behavior helps attract and retain employees who share the organization's values (PCAOB, 2007).

Dream Phase: Integrated Assurance

Theme 1: Transparent Communication

Category 1: Encourages Reporting of Issues. A culture of open communication allows employees to report potential issues or deficiencies in internal controls without fear of retaliation. Front-line workers often identify problems before they escalate, and when they feel safe to voice concerns, organizations can address issues proactively. This feedback loop is vital for maintaining the integrity of the internal control system and ensuring that controls are functioning as intended.

Category 2: Enhanced Accountability. Transparent communication fosters a culture of accountability. When management clearly communicates expectations and responsibilities, employees are more likely to take ownership of their roles in the internal control process. This accountability is reinforced by regular feedback and open channels for discussing performance and control issues, which can lead to improved compliance with internal policies and procedures (Minnesotta Management & Budget, 2010).

Category 3: Maintain Timeliness and Accuracy. Timeliness and accurate information is essential for producing reliable financial reports. An effective internal control system ensures that financial data is not only accurate but also reported in a timely manner, which is crucial for informed decision-making by management and stakeholders.

Theme 2: Holistic Risk Management

Category 4: Comprehensive Risk Identification and Assessment. A holistic approach enables HEIs to transparently identify and assess a wide range of risks, including financial, operational, reputational, and compliance risks. Unlike traditional methods that may focus narrowly on financial reporting, holistic risk management considers both internal and external factors, ensuring that all potential threats are recognized and addressed (McNally & Tophoff, 2014).

Category 5: Understanding Interdependencies. Organizations operate within complex ecosystems where various processes and departments are interconnected. Holistic risk management emphasizes understanding these interdependencies, which helps HEIs recognize how disruption in one area can impact others. This understanding is crucial for developing robust internal controls that can withstand potential cascading effects of risks.

Category 6: Proactive Risk Mitigation. Holistic risk management shifts the focus from reactive responses to proactive measures. By identifying early warning signs and implementing preventive strategies, organizations can mitigate risks before they escalate into significant issues.

Theme 3: Robust Control Activities

Category 1: Prevention and Detection of Errors and Fraud. Control activities are designed to ensure that management directives are carried out effectively. These activities include a variety of policies and procedures, such as segregation of duties, authorization process, and verification methods. By implementing these controls, organizations can prevent and detect errors and fraudulent activities, thereby safeguarding assets and ensuring accurate financial reporting (Dumoga, 2022).

Category 2: Operational Efficiency. Well-designed control activities streamline processes and clarify responsibilities, contributing to operation efficiency. By establishing clear guidelines and procedures, organizations can reduce the likelihood of errors and operational disruptions. This efficiency not only enhances productivity but also ensures that resources are used effectively, aligning with the organization's objectives.

Design Phase: Iterative Process to Effectiveness and Efficiency

In the design phase, several key activities take place that focus on transforming vision developed during the dream phase into actionable plans.

Theme 1: Transparent Communication Channels

Category 1: Stakeholder Engagement. Engaging all relevant stakeholders throughout the design phase is crucial. This involves actively involving employees, management, and other parties in discussions about internal controls. By soliciting input and feedback from various perspectives, organizations can ensure that the design process is inclusive and reflective of the needs and concerns of all stakeholders.

Category 2: Use of Provocative Propositions. During the design phase, organizations can formulate provocative propositions that challenge the status quo and encourage innovative thinking. These propositions should be shared openly with stakeholders to stimulate discussion and feedback, ensuring that the proposed design align with the collective vision for improvement (Kulakauskaite, 2023)

Category 3: Documentation Testing. Test the documentation to ensure that it is clear, comprehensive, and accurately reflects the design decisions made during the design phase. Gather feedback from stakeholders and make necessary revisions (Holishevska, 2024).

Theme 2: Articulation of a Clear Vision

Category 4: Collaborative Ideation Sessions. Engaging the team in collaborative ideation sessions fosters a shared understanding if the project's purpose. Techniques such as brainstorming, mind-mapping and landscape mapping encourage diverse input and help clarify how various ideas align with the overall goals. This collaborative environment can lead to innovative solutions that are rooted in a clear purpose.

Category 5: Setting Collective Goals and Milestones. Defining clear, measurable goals and milestones that the entire team can work towards enhances collective commitment. When team members understand how their individual contributions impact overall project, they are more likely to feel invested in the outcomes.

Category 6: Maintaining Functional Independence. Separating functional requirements from other design requirements helps maintain functional independence. This allows for easier adaptation of existing designs to new requirements and facilitates the modification of products.

Theme 3: Behavioral Mapping

Category 7: Continuous Ethical Training. Providing ongoing training and resources related to ethical design practices can help embed ethical considerations into the organizational culture. Workshops, seminars and discussions on ethical dilemmas can enhance awareness and equip team members with the tools to navigate complex ethical situations.

Destiny Phase: Creating the Ideal Future

Theme 1: Facilitating Open Dialogue

Category 1: Establishing a Culture of Trust. A culture of trust fosters open communication among employees and management. This openness encourages individuals to report issues, share concerns, and provide feedback on internal controls without fear of retribution. As a result, potential weaknesses in the internal control system can be identified and addressed more promptly, leading to improved effectiveness (Diaz, 2024)

Category 2: Contextualizing Expectations. Providing context for the expectations helps participants understand the rationale behind them. This includes explaining why certain goals are set and how they align with the organization's broader mission. This understanding increases accountability from team members.

Category 3: Identifying Controls and Risks. Utilizing structured tools like SWOT Analysis helps teams systematically identify risks associated with their objectives. This method

encourages participants to consider both internal and external factors that could impact success. Developing and using risk identification checklists can include common risks relevant to the organization project, ensuring that no significant risks are overlooked.

Theme 2: Cross-Functional Collaboration

Category 4: Utilize Project Management Tools. Leverage project management software (such as Trello, Asana, or Monday.com) to track progress on action items. These tools facilitate collaboration, allow for real-time updates, and help visualize workflow, making it easier to manage tasks and deadlines.

Category 5: Define Clear Objectives. Establish specific, measurable objectives for each goal. Use frameworks like SMART (specific, measurable, achievable, relevant and time-bound) to articulate these objectives clearly. This clarity helps participants understand the desired outcomes and align their efforts accordingly.

Category 6: Conduct Comprehensive Assessments. Begin with thorough assessments of individual needs, capabilities and environments. This can include evaluating physical health, cognitive function, and the living environment to identify specific areas where support is needed to maintain functional independence.

Theme 3: Develop a Structured Observation Framework

Category 7: Develop Engaging Training Content. Create dynamic and interactive training materials that include scenario-based training, gamification and microlearning. Scenario-based training uses real-life experiences to illustrate ethical dilemmas employees may face.

Figure 2. **Bridging the Gap Between Current Practices and the Ideal**

Category 8: Leverage Technology. Invest in technology solutions that enhance operational efficiency. This can include automation tools for routine tasks, project management software for better collaboration, and data analytics platforms for continuous monitoring of performance metrics. As for the case of the Adventist HEI, the investment of SUNPLUS System can offer higher leverage in operational efficiency.

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CONCLUSION, IMPLICATION, SUGGESTION, AND LIMITATIONS

This study highlights the best internal control practices of an Adventist HEI in South Philippines and reveals several key findings that contribute to its effective implementation. The study identified HEI's best practices, such as a feedback mechanisms, creating a shared vision

and promotion of ethical behavior. These practices capture the picture of established ideal practices of internal control, such as transparent communication, holistic risk management and robust control activities.

The study suggests that the realization of these ideal practices can be furthered through transparent communication, articulation of a clear vision and behavioral mapping. To implement and maintain these ideal practices, the study underscores the importance of facilitating open dialogues, cross-functional collaboration and development of a structured observation framework. It also highlights the potential benefits of integrating the SUNPLUS system for improved communication and information management.

In conclusion, the study indicates that the Adventist HEI's successful implementation of internal controls can be attributed to a combination of strong ethical standards, stringent policy compliance, effective communication, and consistent monitoring. It also provides a roadmap for further improvements and sustenance of these controls, advocating for continuous commitment to policy, incorporation of modern systems, effective time management, and regular investments in staff training and equipment. Through these measures, the Adventist HEI can continue to ensure the efficiency, security, and effectiveness of its operations while continuously improving and adapting its practices to meet evolving needs and challenges. Conducting quantitative research on internal control strategies fit among Adventist HEI is recommended.

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