



Does Internal Control Promote Employee Engagement Drivers? A Systematic Literature Review

Haryanto Haryanto¹, Harry Suharman², Poppy S. Koeswayo³ and Haryono Umar⁴

Abstract

Internal control (IC) and employee engagement (EE) are critical organizational factors, whereby one is part of accounting principles, while the other is under the human resource domain. This study investigates the linkage between the implementation of IC and the factors that drive EE, specifically, how internal control measures impact employee engagement drivers. The research uses a systematic literature review by reviewing published articles about EE in journals published by Web of Science, Scopus, and Google Scholar from 2013–2022. The results show that internal control practices can also resonate as the drivers of EE. The findings mean that an organization will benefit from implementing internal control correctly because it will serve two objectives. The first objective is to ensure record accuracy, boost operational efficiency, reduce risks, safeguard assets, and encourage compliance with laws, policies, and regulations. The second objective is to promote employee engagement levels. The findings offer opportunities for further empirical research to back up the conclusions drawn here and better comprehend the business world's reality.

Keywords: Internal Control, Employee Engagement Drivers, Systematic Literature Review.

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¹ Ph.D. Student of Accounting Doctorate Program Padjadjaran University, Bandung, Indonesia

² Padjadjaran University, Bandung, Indonesia

³ Padjadjaran University, Bandung, Indonesia

⁴ ABFI Institute Perbanas, Jakarta, Indonesia

INTRODUCTION

Many fluctuations in the current global economy force firms to use their resources optimally (Brownson, Fielding and Maylahn, 2009). Employee engagement is essential in any organization's human resource management. Engaged and motivated employees provide better customer service, produce higher-quality work, increase productivity, and develop innovative ideas. This situation ultimately leads to improved client satisfaction, increased sales, revenue growth, and higher shareholder profits. Therefore, companies must invest in employee engagement levels to reap these benefits (Lightle *et al.*, 2015).

In 1990, William A. Kahn devised a term to redefine the relationship between employees and their work - "employee engagement." The concept refers to how employees are emotionally, mentally, and physically attached to their responsibilities. This concept means that when people are fully engaged in their task, they are invested in it and present on all levels, giving their best effort. Furthermore, Kahn's definition emphasizes that being present both mentally and physically is a vital aspect of employee engagement. In other words, genuine engagement necessitates a holistic approach that includes the employee's mind and body (Kahn, 1990).

Previous research revealed that environmental influence and work-unit engagement eventually impact employee engagement (Southard, 2010). Thus, sound internal control can create a positive workplace, opportunities for growth, recognition, and fair and equal treatment from the company (Harter, Schmidt and Hayes, 2002; Harter, Schmidt and Killham, 2003; Bhatnagar, 2007; Chen, 2007). Besides that, sound internal control also increases employee trust in the company, which may lead to employee engagement (Nair and Salleh, 2015).

Regarding employee engagement drivers (EED), accounting and psychology may complement the same coin. This study adopts a different approach to EED by conducting a literature review-based study from the critical accounting perspectives of internal control. In the following sections, we will thoroughly examine the accounting perspectives that apply to EE. We will also discuss the systematic review method, an unbiased research approach that allows us to combine findings from multiple studies. Lastly, we will provide the study's conclusion, limitations, and implications, which are essential in determining the research's significance and relevance.

LITERATURE REVIEW

Behavioral Accounting

Behavioral accounting studies how accountants and non-accountants behave due to the functions and roles of the information presented in an accounting report (Hofstede and Kinard, 1970). This field falls under the accounting science umbrella, which explicitly delves into the cognitive and emotional understanding of human decision-making in accounting across different areas (Kutluk, 2017). It is important to note that while Hofstede studies provide valuable insights, they may not necessarily be generalizable. For instance, studies conducted in 1980 about national cultures have inherent errors (Smith, 2006). Therefore, conducting further research before arriving at conclusive results based on Hofstede's conclusions is crucial.

Behavioral accounting addresses multiple aspects, including human behavior in information processing, quality of assessment, accounting information issues from its creator and user, and skills in making decisions on the available information (Dandago, 2009). This research is related to behavioral accounting because it discusses the behavior of employees to be engaged or not with the company from the influence of internal control, which is one accounting perspective.

Employee Engagement

Research by Evangeline and Gopal Ragavan (2016) shows that companies with high employee engagement will attract talent and have the lowest turnover rates, increased productivity, employee satisfaction, and high corporate sustainability. The benefits of having high employee engagement require companies to know how to improve and maintain employee engagement. Numerous elements can impact how involved an employee is with their work. These can encompass the physical and social environment of the workplace, the overall culture of the organization, the reputation of the company, the quality of leadership, the quality of relationships with colleagues and teams, effective communication within the organization, the availability of opportunities for career growth and learning, the structure of compensation programs, adherence to policies and procedures, the promotion of workplace well-being, and the existence of trust and respect within the organization (Lockwood, 2007; Jagannathan, 2014).

Internal Control

The Committee of Sponsoring Organizations of the Treadway Commission (COSO, 2013) defines internal control as a system put in place by the board of directors, management, and other staff members to provide reasonable assurance in achieving control objectives. Essentially, this system helps organizations manage risks and achieve their goals by ensuring that all necessary steps are taken to safeguard assets, prevent fraud, and maintain accurate financial records. It's crucial to have a good understanding of internal control to manage risk within an organization successfully. Financial reporting can become unreliable and open to significant risks without proper internal control measures. Therefore, implementing and maintaining robust internal control mechanisms is essential to any effective risk management plan. Businesses must prioritize this to ensure protection against potential risks that may occur.

The adoption of internal controls by the board will lay a solid foundation for efficient internal control. Internal control is crucial to businesses because it acts as a tool to keep operations running smoothly. Internal control ensures record accuracy, boosts operational efficiency, reduces risks, safeguards assets, and encourages compliance with laws, policies, rules, and regulations. Internal control also positively affected employee engagement (Mutnuru, 2016). COSO identifies five attributes for the success of internal control practice. The first one is the control environment; the second attribute is risk assessment; the next one is control activities; information and communication are two areas under the same point; and last but not least is the monitoring attribute.

Control environment

Creating a suitable control mechanism that fosters a positive work environment can yield several benefits, such as promoting employee motivation, reducing employee turnover, and encouraging greater employee involvement (Robinson, 2006; Kumar and Sia, 2012). Such an environment enables employees to perform their job duties more efficiently, enhancing their engagement with the company (Bakker, 2010).

Risk assessment

Organizations must proactively identify and mitigate potential risks to cultivate a workplace conducive to employee well-being and productivity (Kumar and Raghavendran, 2015). This approach helps minimize risk exposure and alleviates the temp employee burden. By fostering a work environment that is safe and equitable, organizations stand to benefit from a more engaged and healthy workforce (Ravalier, Dandil and Limehouse, 2015).

Control activities

Undeniably, employees lose interest in their work when uncertain about their safety and are frequently involved in accidents (Hubens, 2011). But employers can take proactive measures to prevent such incidents, creating a healthier and safer workplace environment. Employees who feel safe and secure tend to be more invested and engaged in their work. Therefore, employers must prioritize their staff's safety and well-being to establish a positive and productive work culture (Faisal Azeem, Rubina and Tahir Paracha, 2013; Grossmeier, 2013).

Information and communication

Having transparent and open communication channels helps build a sense of community and trust among employees (Mishra, Boynton and Mishra, 2014). Employees feel valued, appreciated, and included when communication promotes a transparent two-way dialogue. This fact leads to higher engagement and satisfaction for all parties involved (Seymour and Geldenhuys, 2018; Ismael and Amedi, 2019).

Monitoring

Monitoring is crucial because it enables organizations to concentrate on the most critical issues (Osborne and Hammoud, 2017; Burnett and Lisk, 2019). With good monitoring, employees can increase productivity and lower job pressure, thus creating employee engagement (Bandura and Lyons, 2017; Smith and Bititci, 2017).

METHODOLOGY

This review aims to collect, evaluate, and summarize the scholarly literature that empirically identifies employee engagement drivers. This research's systematic method of literature collection is developed based on the academic literature articles in journals published by Web of Science, Scopus, and Google Scholar that empirically identifies employee engagement drivers in 2013–2022, where collected 17 papers identified a total of 59 employee engagement drivers. The identified drivers map out internal control variables. The mapping process classifies the old drivers into specific keywords as new drivers. This classification is conducted based on an analysis of similar drivers identified by previous authors. From 59 identified employee engagement drivers, this study identified 20 new drivers. Figure 1 illustrates the research methodology flow.

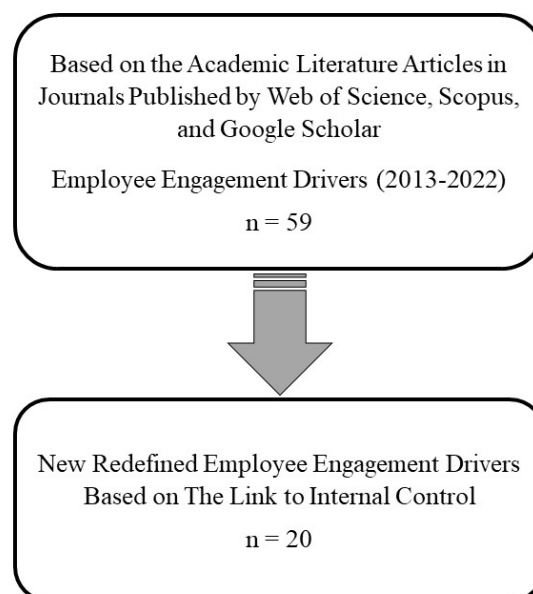


Figure 1. Research Flow Methodology.

THE LINK BETWEEN INTERNAL CONTROL AND EMPLOYEE ENGAGEMENT DRIVERS

We can link the employee engagement drivers to internal control from a chronological review analysis of the prior research literature. The study output suggested indicators for each group of employee engagement drivers associated with the internal control component.

Table 1. Linking Control Environment to Employee Engagement Drivers

Attributes	Indicators	Employee Engagement Drivers
Control Environment	Human resource practices	Opportunities for growth, Opportunities for learning, Opportunity at work, Talent management, Talent management practices, training, understanding what employees want to learn
	Leadership & management	Leadership and management, having an engaged leadership team
	Organizational culture	Supporting workplace democracy, Trust and integrity, Trust and respect, Workplace culture, Work-unit engagement
	Organizational structure & job design	Participation in the decision-making process, relationship with one's manager, Role factors, Supervisory support
	Physical well-being	Work-work and work-life balance
	Psychological empowerment	Self-esteem, Sense of self-presence in work, Structural approach to generate engagement, emotional engagement, behavioral engagement
	Reward & recognition	Reward and recognition, Reward culture, Shared ownership, feeling valued and involved

Table 1 redefines the control environment based on previous employee engagement drivers defined by 13 authors who are Choo et al. (2013), Menguc et al. (2013), Rana et al. (2014), Kaliannan and Adjovu (2015), Nair and Salleh (2015), Taneja et al. (2015), Hanaysha (2016), Kwon et al. (2016), Mehrzi and Singh (2016), Whiteoak and Mohamed (2016), Bandura and Lyons (2017), Nurdiniah and Pradika (2017), Dawson (2021), Haryanto et al. (2021) and Ngwane and Paul-Dachapalli (2022). The six constructed classifications based on the drivers were: human resource practice, leadership & management, organizational culture, organizational structure and job design, physical well-being, psychological empowerment, and reward and recognition.

Table 2. Linking Risk Assessment to Employee Engagement Drivers

Attributes	Indicators	Employee Engagement Drivers
Risk Assessment	Job and individual characteristics	The connection between individual and corporate performance, cognitive drivers, vigor, dedication, absorption
	Work conditions	Stress-free environment, practical applications, and intergenerational learning, technology, and training

Table 2 links the second internal control-risk assessment component to employee engagement drivers from the research of Dawson (2021), Haryanto et al. (2021), and Ngwane

and Paul-Dachapalli (2022) link employee engagement drivers into two classifications: job and individual characteristics and work conditions.

Table 3. Linking Control Activities to Employee Engagement Drivers

Attributes	Indicators	Employee Engagement Drivers
Control Activities	Employee well-being	Stress-free environment
	Job control	Change management
	Work environment	Stress-free environment, safety at work, career growth opportunities, practical applications, and intergenerational learning, technology, and training

Table 3 linkage of the control activities refers to previous employee engagement drivers defined by Taneja et al. (2015), Hanaysha (2016), Dawson (2021), Haryanto et al. (2021), and Ngwane and Paul-Dachapalli (2022). The three constructed classifications based on the drivers were: employee well-being, job control, and work environment.

Table 4. Linking Information and Communication to Employee Engagement Drivers

Attributes	Indicators	Employee Engagement Drivers
Information & Communication	Collaboration	Cognitive drivers
	Communications	Opinion honoring, social tools in the organization's internal communications, vision clarity
	Feedback	Cognitive drivers, vigor, dedication, absorption
	Relationship	Relationship development, supervisor, and co-worker relationships
	Teamwork	Quality of relationship between employee and supervisor
	Working environment	Nature of my job, stress-free environment, practical applications and intergenerational learning, technology and training, educational preferences and differences in learning

Table 4 linkage of the information and communication refers to previous employee engagement drivers by Choo et al. (2013), Rana et al. (2014), Kwon et al. (2016), Mehrzi and Singh (2016), Nurdiniah and Pradika (2017), Ruck, Welch and Menara (2017), Sievert and Scholz (2017), Dawson (2021), Haryanto et al. (2021), and Ngwane and Paul-Dachapalli (2022). The six constructed classifications based on the drivers were: collaboration, communications, feedback, relationship, teamwork, and working environment.

Table 5. Linking Monitoring to Employee Engagement Drivers

Attributes	Indicators	Employee Engagement Drivers
Monitoring	Performance	Vigour, dedication, absorption

Attributes	Indicators	Employee Engagement Drivers
	Supervision	Quality of supervision and work culture, supervisory support, Practical Applications, and Intergenerational Learning

Table 5 linkage of the monitoring refers to previous employee engagement drivers by Dawson (2021), Haryanto et al. (2021), and Ngwane and Paul-Dachapalli (2022). The two constructed classifications based on the drivers were: job performance and supervision.

CONCLUSIONS

The study thoroughly analyzed 59 engagement drivers across five internal control areas, utilizing 20 indicators, and the results are undeniable. Implementing internal control in these areas can significantly enhance employee engagement levels. This finding is congruent with the COSO framework's emphasis on robust internal control, which can ultimately lead to stronger employee engagement.

Business leaders need to recognize the value of implementing IC, not just for accounting and finance purposes but also from a human resource management and strategic perspective. By enforcing correct IC, organizations can achieve two significant achievements: financial reporting integrity and a more robust level of employee engagement, which can enhance the company's competitiveness in the industry.

However, it is essential to remember that while this study provides a strong foundation for further research, there are limitations to consider. For example, there may be differences in terminology used, and previous research linking employee engagement drivers and accounting may be lacking. These factors should be fundamental when interpreting the results and designing future studies.

These intriguing results provide a solid starting point for further research into the relationship between IC and EE. It would be interesting to see these findings replicated across different industries and geographic areas to ensure they hold up in various contexts. Ultimately, this type of research can help us better understand the realities of the business world and make more informed decisions based on empirical evidence.

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