

Internal control and its impact on labor productivity in public educational institutions: Systematic review

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Abstract

The purpose of this research is to specify and recognize the conceptual approach of Internal Control, Educational Management and its impact on Labor. This study is important due to the change that has taken place in public and private institutions where they show interest in making changes in the internal regulation system, seeking the labor productivity of the staff. The implementation of an internal control must be guaranteed by the monitoring of the processes that are carried out. It is important to mention that the internal control standards will improve educational management. On the other hand, compliance with the standards will achieve business growth and development, these results will be given with the reliability of the reports and the results of their compliance practiced by the values of the workers, likewise they will be improved the capabilities for better efficient performance for the benefit of your goal. For this, a technical study has been carried out based on 21 articles published in scientific journals between the years 2015 and 2020 of indexed journals, scielo latindex and Redalyc, the results show that according to the investigations it can be observed that there are few articles related to the investigations related to the variables in question that investigate their effectiveness in a technical way.

Keywords: Internal Control, Educational Management, Productivity

1. Introduction

This investigation seeks to make known that in the modern world there are a large number of public and private institutions that show interest in implementing controls to establish internal regulations. The global public sector faces enormous challenges including increasingly insecure political and economic environments, more vigilant and cost-conscious governments, rapidly changing community needs, and an aging workforce. Various administrative sciences are placing increasing emphasis on the ability of leaders to establish the processes necessary to achieve the organizational objectives under their management, both outside the organization (Horna, 2017).

For a better conceptualization in this article, we will define some concepts of internal control, educational management and labor productivity. The contextualization according to Horna (2017) throughout this time, internal control has been limited by recurring areas such as treasury, finance and accounting that carry out economic activities; Therefore, it is important to implement an internal control that guarantees the monitoring of the processes that are carried out; In this way, this activity will be linked to the review of the needs and the results that are carried out at the end of each financial year.

On the other hand, internal control has been recognized as a tool for every type of organization to obtain security for the fulfillment of its institutional objectives and to be able to report on its management to the people interested in them (Mendoza-Zamora et al., 2018). Companies around the world are governed by standards, providing guidance for the growth and development of companies, whether public or private, and are primarily based on the reliability of results.

Regarding the management of internal control; where despite the efforts made by different sectors such as education, according to the research, it was possible to identify among the main problems: deficiency in administrative processes and procedures, lack of importance and little interest in internal control, lack of budget for attention to issues of solving gaps detected by internal control, it is for this reason that today more than ever we must pay greater attention and give importance in all areas to internal control (Saavedra & Delgado, 2020).

In Peru, internal control is considered the main system that the state has, where accountability is promoted, protecting assets and resources where reliable information can be consulted, thus reducing the risks of corruption; In addition, public contracting in the Peruvian reality is based on the results where greater value will be given to state resources, whose purpose will be to close gaps and this will be achieved only by managing planning and management instruments well; Likewise, the state has always faced the problem of public management and its greatest scourge is corruption, which is immediately perceived by society over public institutions and also the lack of good governance, so that in many opportunities they are improvised and do not have adequate planning, which is reflected in the loss of resources or poor management and a deficient internal control process in the management of public organizations (Medina, 2016). This problem also occurs in the educational system due to ignorance of the administration, therefore the educational manager is in charge of the direction and providing information to the educational community, he also has the commitment to manage resources, with the aim of ensuring the service that offers that it is of quality, leading the educational community to achieve its objectives.

Educational management is sometimes identified with teaching management or educational administration; but it goes further, since educational management is part of the process of strategic institutional development in a comprehensive and coherent manner, in which objectives, actions and priorities are defined that engage all institutional actors according to the type of education that is offers from the scope of the entity's general policies and strategies (Farfán et al. 2016).

In this context of a pandemic, teachers from different institutions have been forced to apply the new virtual knowledge from different platforms, but it is perceived that most teachers have the knowledge difficulty to apply these technological resources and transmit teaching - learning in students, they occur due to lack of ignorance or updating of teachers. Therefore, it is presenting difficulties in its internal management, due to the lack of adequate planning, both in administrative and pedagogical management. On the other hand, prevention measures are very important that have affected educational management in its internal control, therefore there was a temporary closure of Institutions, with the current situation in Peru there have been difficulties to articulate actions and apply strategies of programs that collaborate with the orientation of internal control, hindering labor productivity (UNESCO, 2011)

On the other hand, according to Hayes (2016), for there to be good labor productivity, nowadays the human being is given greater importance, since people are the primary element to be able to achieve success in any institution, be it public or private. If the human capital is not adequate, the establishment will not achieve the proposed success, companies must carry out planning to achieve adequate performance; The great value that people contribute has repercussions on institutional performance, since the aptitudes, qualities and leadership must be strengthened; develop aspirations and above all creativity, proactivity that the worker has.

The objective of this research was to analyze and describe internal control and its impact on labor productivity in public educational institutions.

2. Methodology

To achieve the development of this article, some search criteria have been used that have made it possible to select the studies in a precise way that finally have been part of the review of different articles, which have been filtered based on review criteria for their development as shown. described below.

The current work is a documentary type of research, since the procedure involves the bibliographic tracking, organization, systematization and analysis of a set of electronic documents for the period between 2016 and 2021. The units of analysis were all those documents on the subject, As search criteria, the following descriptors were included in English: "internal control", "educational management" and "labor productivity" and in Spanish: internal control, educational management and labor productivity. These descriptors were combined in various ways at the time of exploration in order to broaden the search criteria. When searching for documents, in each of the databases of SCOPUS, EBSCO, PROQUEST, SCIELO, 48 articles were preselected, of which 21 were chosen, according to the inclusion and exclusion criteria. Articles that did not refer to thematic nuclei and / or those that were not in indexed journals were not taken into consideration for the analysis.

For the organization of the documents, a database was created in Word where tables were used, with the following fields (analysis categories): article title, author, year, journal, journal information, research problem, objectives, type of research, method, description and sample size, instruments used, results and conclusions. Once the information was organized, the documents were grouped, the analysis of each of the thematic nuclei related to each of the selected investigations was carried out.

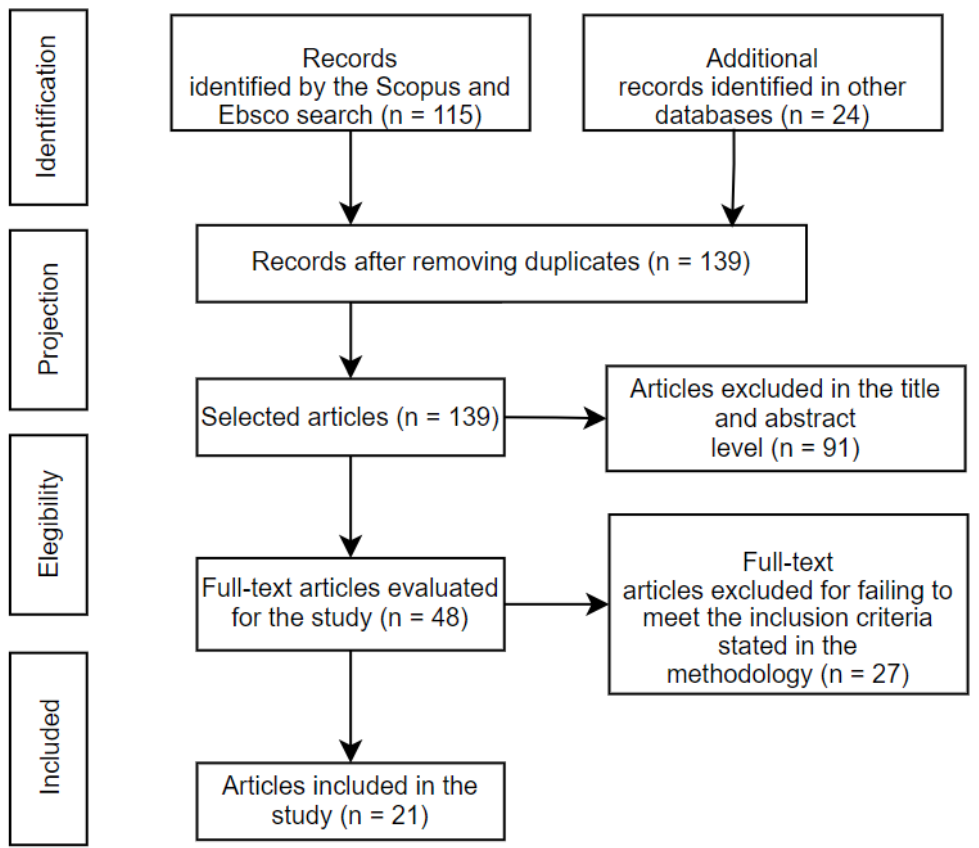


Figure 1: Adaptation of the PRISMA, flow diagram. (Urrutia & Bonfill, 2010).

3. Results

The most relevant information of the articles identified for the review is presented below.

N°	Author	Internal Control			Productivity			Type of study, population and sample	Instrument, technique or methodology used	Contribution
		Management	Internal control	Education sector	Talent management	Job satisfaction	Productivity			
1.	Saavedra., & Delgado, (2020)	X	X	X				Non-experimental type Basic 10 jobs	Systematic Review	Currently this study verified that the state sector is criticized by society, as it is reflected that even the problems in the public sector continue, this because there are many shortcomings in the use of a good internal control system that facilitates leaders of the institutions to measure the progress of the management, to be able to detect the breaches and to be able to apply measures in a short time. These problems arise in instances that have institutional management weaknesses such as the National, Regional and local Government.
2.	(Zandi & Hui, 2018)	X	X					quantitative Non-probabilistic 120 population	Questionnaire Structured survey	The study shows that Malaysian commercial banks have adopted and implemented the internal control system with the improvement of the system
3.	(Cabrera et al., 2021)	X	X		X			descriptive type Non-experimental cross-sectional. Sample population 40	Proposal Online survey Questionnaire	The study leads us to reflect that labor competencies are important, therefore, when delegating functions, educational management must aim to improve the legal environment in relation to public goods. With this application you can better plan institutions
4.	Mendoza-Zamora et al., (2018)	x	x					Inductive-deductive method analytical-synthetic method	bibliographies	The impact in this study will occur when, by improving the performance of the execution of public resources, the administrative systems of the state's public sector will be strengthened.

5.	(Paz, T. 2020)					X		Quantitative Descriptive, correlational	Systematic Review	This study led us to reflect that educational management is the meter that pushes motivation, inspiration, support and guidance in the right direction to get the most out of teachers' job performance.
6.	(Gordillo-salazar et al., 2020)				X	X	X	Theoretical and empirical documentary review.	Systematic Review	This research tells us about the study of productivity that was seen as the activity that allowed us to do more with less investment. But at present it is considered as a necessary and essential element for any organization, because if you want higher profits, there must be higher profits whatever the activity you develop.
7.	(Gago et al., 2020)				X	X		Basic type, cross-correlational level Population 54 workers Sample 35	Questionnaire	The research tells us that there is a direct average relationship; Since the greater the organizational culture of the workers there will be better internal control, control activities, risk assessment of the organizations, as well as better supervision or monitoring activities in the organization.
8.	(Calderón, 2019)		x					Theoretical and empirical documentary review.	Systematic review	This research makes us think that a leader or administrator will be in charge of the fulfillment of the goals and the proper use of resources and especially the reputation of the company. He is in charge of maintaining the institution as the one that must provide good quality service and provide adequate standards.
9.	(Zamora et al., 2019)	X	X	X				Non-experimental study Quantitative analysis And qualitative Population 23 people	surveys, interviews, observation and documentary analysis. Questionnaire	This study affirms that internal control is present in administrative management, this will allow it to be efficient, effective and above all economic. The institutions are the ones that rely on these procedures to guarantee their permanence.
10.	(Ramírez et al., 2020)						X	documentary review	Systematic review	This research work shows us that institutions that seek to be more competitive and have

					X					greater profitability must apply new procedures that allow them to improve their performance and human capital is essential, without motivated personnel, companies simply fail.
11.	(Lopez & Cañizares, 2018)	X	X					Qualitative descriptive	Questionnaire	The study shows us that with the passing of time and taking into account the frauds in the institutions. Internal audit is considered as an independent professional activity whose work is the constant advice that will optimize the operations of the institution.
12.	(Uskara et al., 2019)		X	X				Structural Equation Model method 1384 entire population	Observation Questionnaire	This research work shows us that the effective control system will always play an important and crucial role in reducing fraud in the administration. Therefore, effective internal control system is implemented to ensure effective and efficient operation in the organization.
13.	(Matos et al., 2020)				X	X	X	Non-experimental type Descriptive correlational design 78 collaborators	Questionnaire	This research work made it possible to publicize that the active potential of an organization are people, so it is proposed to design a human talent management system based on competencies that contributes with mechanisms, tools, techniques and instruments and generates efficiency in labor productivity. This proposal will improve the level of performance and provide a quality service with efficient human capital.
14.	(Espinoza et al., 2021)		X					descriptive-correlational design is non-experimental and cross-sectional 5 shopping centers 45 managers Census	Survey: questionnaire	As a result, this study addresses the evidence of internal control since it is significantly related to business in relation to business management, so if there is greater internal control, better business management will be given and vice versa.
15.	(Aldaz Bombón)							Descriptive and explanatory	Academic database analysis	The investigation shows us that the risk priority is reliably manifested

	et al., 2021)	X	X					Quantitative		through the application of the COSO II Method and the evaluation of internal control with its eight components and one hundred and eighty-two points to be evaluated prioritizing business risks.
16.	(Serrano et al., 2018)		X	X				qualitative, bibliographic, documentary and descriptive study	Document review	The research shows us that companies comply with most of the internal control components, thus ensuring the activities and operations that guarantee the legality and reasonableness of the information generated.
17.	(Zandi & Hui, 2018)	X	X					quantitative through data collection	Document review	This study indicates that Malaysian commercial banks have adopted and implemented most aspects of the internal control system, periodically reviewing for system improvement.
18.	(Farfán et al., 2016)		X					Bibliographic review	Bibliographic review	This study shows us that the manager gives directionality to the system he represents in the school by being oriented and knowing how to lead the work of the teacher and the administration whose purpose is to offer a quality service.
19.	(Hayes, 2016)				X	X	X	Document review	Document review	The research shows us that human capital is the most important thing in an institution. The most skilled people will be able to provide better products and more optimal services that successfully outperform their competitors.
20.	(Medina, 2016)	X	X	X				Qualitative Exploratory	Document review	The research shows us that currently there are citizens who, for the most part, are unaware of the processes and requirements of the procedures of the public sector or State entities.
21.	(Poveda et al., 2016)		X	X				Document review	Document review	Most of the companies have found it necessary to gradually implement resources for the implementation of the website in order to provide more information to citizens.
	Total	9	14	6	6	5	4			
	%	42.9	66.7	28.7	28.7	23,8	19.0			

According to the Internal Control results, it is observed that 42.9 (9/21) are related to the management dimension, 66.7% belong to the internal control dimension and 28.7% correspond to the education sector; On the other hand, in relation to the talent management variable: 28.7% correspond to the category of job satisfaction, 23.8% and 19.0% of job productivity

4. Discussion

At the conclusion of the systematic review of the selected scientific investigations, these inquiries were published articles that are related to the object of study such as internal control, administrative management and labor productivity, being descriptive investigations.

Having carried out a thorough analysis of each article mentioned in our discussion tables, we can conceptualize that internal control, educational management and productivity are among the challenges they must do to obtain good results.

Cabrera et al (2021) explained that job competencies are significant when assigning certain functions to staff; On many occasions, the objectives set were not met with opportunity. The contribution in relation to administrative management is to improve knowledge of the legal environment in relation to the use of public goods and resources, which allows achieving institutional objectives by improving service to internal and external users; In addition, with the application of this proposal, the planning of institutional activities focused on knowing the periodicity with which certain tasks have to be carried out was improved, allowing the improvement of administrative management within the institution and outside it, evaluating its strengths and weaknesses. Along the same lines, Mendoza-Zamora et al (2018), considered that internal control in public institutions must have specific characteristics compared to private ones, this means that it is necessary to make a balance between traditional values such as legality, integrity and the transparency that are manifested in public affairs and modern managerial values such as efficiency and effectiveness; Likewise, the internal control evaluation will allow us to have knowledge about the weaknesses in the internal control system, and will also allow us to improve the performance of the execution of public resources, as well as the internal control mechanisms that are implemented in management.

On the other hand, Medina (2016) states that many times citizens are not made aware of the processes and requirements necessary for the development of procedures before any state institution, this is changing because today public companies are implementing pages on the web, allowing timely information to the population, the use of technology allows identifying new opportunities to continue improving the internal control process.

Likewise, Poveda et al. (2016) states that internal control is an ideal mechanism to support the efforts of public entities in order to guarantee constitutional principles and, above all, adequate accountability.

Osada et al. (2020) considered that if you have a good organizational culture, everything goes well in the institution; but a latent problem is the lack of documents or the lack of receipt of them within the indicated deadlines, which leads to the non-fulfillment of certain responsibilities.

Calderón-Meléndez (2019) add that internal control is related to auditing and public accounting, considers internal control as a differentiating element from the active administration that is made up of the institution's administrator. In the education system, the administrator is a competent authority that will implement the internal control system that achieves the goals and quality certification.

In addition, Govea, (2017) considers that the globalization of the economy is necessary and that it has allowed companies to create services that are competitive, also states that university management is not alien to this requirement where internal control must guarantee the quality of educational service.

On the other hand, for Zamora et al. (2019), higher education in Ecuador has changed since 2010, it seeks to improve the quality of education, which is why many institutions have been closed due to infrastructure for evaluation of teachers or students, with the use of internal control it will be possible to optimize the management and can be achieved with the objectives and goals set. (Camacho et al., 2017) argue that the managerial part creates strategies that are applied within the organization in order to remove the risks that may harm the institution. Consider internal control as a primary device to improve performance and completely reduce danger.

On the other hand, Cruz et al. (2017) state that the tools presented for the evaluation show a novelty in terms of management, this may enrich the effectiveness of internal control, the level of effectiveness of internal control can be classified as satisfactory. Likewise, Saavedra & Delgado, (2020) argue that state work is questioned by the population, since the most common problems have not been solved constantly increasing, there is a perception of not being able to meet the objectives set. In the public sector, it can be seen that the budgetary resources are not fully executed at the end of each fiscal year, which implies that the goals and objectives of the operating plans are not achieved, due to various factors related to aspects of skills and abilities of public officials to monitor compliance with what is planned; therefore, there is a deficiency in the application of an internal control system that allows managers to measure the progress of the management, which allows generating alerts to implement appropriate short-term corrective measures; so it is important to take into account the future needs of the institution (Paz, 2020). In addition, it is important to highlight that educational management acts as a mediator since it provides correct guidance to be able to take full advantage of teacher productivity, work with commitment is important, educational management has to continue improving so that there is a correct functioning within of the institution (Hayes 2016). In the world, human talent is generated from competitive advantages, establishing differences between one institution and another, therefore human capital is fundamental in any organization, developing and maintaining the best talents. It has been shown that only the most skilled workers will be able to create the best products and thus be able to provide optimal service.

Likewise, Bombón et al. (2021) show that quality work is more productive without a strict schedule, therefore companies should consider implementing alternative work schedules, where an increase in productivity can be verified and employees are committed to better working conditions.

The results of the research by Lopez & Cañizares, (2018) according to the COSO model showed that internal control differs according to the organizations. Consequently, in the public sector, it is governed by the level of counseling; Therefore, it is possible to affirm that, in the public sector, the activities are directed fundamentally towards internal control. On the other hand, Matos et al. (2020) establishes that in labor productivity it is necessary to respect the selection and evaluation process before hiring operational personnel, since it is necessary to take into account the capacity, knowledge and skills and above all give them training talks on organizational values; Likewise, it is necessary to respect the order of the processes to be able to work as a team.

The position of Gordillo-Salazar et al. (2020) aims to consider that initially productivity was observed as the action that allows more with little investment; but at present it is the main element of all organizations because, if you intend to obtain a greater profit, it is necessary to be more productive. On the other hand, Farfán et al. (2016) argue that educational management becomes the process through which the director gives directionality to the system that the school represents, by guiding and conducting the teaching and administrative work of the same and its relations with the environment to achieve the concerted educational project; through the work of all the members of the educational community in order to offer a quality service based on the coordination of the different tasks and functions of the members towards the achievement of their common projects. Uskara et al. (2019) The result shows that the lower the effectiveness of internal control, the higher the level of fraudulent activities in management, which leads to poor performance. For (Zandi & Hui, 2018) the concept of the effect of the internal control system on risk management in the commercial banking sector have been adopted and implemented by commercial banks in Malaysia, but with the exception of the periodic review and the system improvement. For Serrano et al., (2018) internal control serves as an essential tool for financial and accounting management in companies.

However, Espinoza et al., (2021) analyzed the level of relationship of internal control with business management, in the search for optimal effectiveness and efficiency that is necessary.

Finally, it can be affirmed that educational management has an impact in terms of internal control in relation to productivity, since a good leader must know the tools of internal control so that in this way the educational community can develop its capacities and abilities in an organized space.

5. Conclusions

In the present investigation, it concludes that internal control and educational management in Peru must have a very important innovation, since productivity is related to the problems of their locality, so it is very important that the leaders of the institutions assume position where they can show their capacity and preparation in management and must have a good work environment with them in order to generate trust in the community; offering them information in relation to the necessary documentation that is going to be carried out and above all, what will be the impact in relation to productivity to provide quality services and generate a social environment of participation and with it, achieve teamwork and well-being in the community.

For this reason, the human factor is currently very important in public institutions since they must assume a commitment to service with the community and for this, institutional commitment must be promoted in each of them, to ensure proper management. towards the achievement of the objectives.

In educational management, the collaboration of the educational community is important so that they feel identified with the institution and thus ensure the productivity it seeks and the balance of internal control, educational management and productivity, especially between state institutions and institutions. private companies, thus showing their efficiency and effectiveness in the provision of services. Many of the contributions coincide with our present investigation based on the fact that it is necessary to work first in the organizational development, in the participation of the educational community, in the quality of services and that the needs are attended in a timely manner.

The management's mission is to use the instruments of internal control in order to achieve good productivity for the educational community through an efficient provision of services, since nowadays the need to improve care in institutions has increased to achieve the desired impacts that ensure job quality.

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