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Internal Control System and Operational Efficiency of Supermarkets in Anambra State, Nigeria

Onwuchekwa Faith Chidi, PhD
Department of Business Administration, Nnamdi Azikiwe University,
Awka, Anambra State, Nigeria
Email: fc.onwuchekwafaith@unizik.edu.ng

Leonard Tabugbo Onwuzuligbo, PhD
Department of Business Administration, Nnamdi Azikiwe University,
Awka, Anambra State, Nigeria
Email: lt.onwuzuligbo@unizik.edu.ng

Ifeanyi Titus Tochukwu, PhD
Department of Business Administration, Nnamdi Azikiwe University,
Awka, Anambra State, Nigeria
Email: tt.ifeanyi@unizik.edu.ng

Ani Ukamaka
(MSc Student)
Department of Business Administration, Nnamdi Azikiwe University,
Awka, Anambra State, Nigeria
Email: ukamakateresa@gmail.com

Abstract
This study focuses on the internal control system and operational efficiency of supermarkets in Anambra State, Nigeria. The internal control system plays a crucial role in achieving profitability objectives, reducing risks, and improving operational efficiency. By implementing an effective internal control system, supermarkets can identify and address inefficiencies in their operations, such as inventory management, cash handling, and customer service. The study aims at evaluating the impact of internal control systems on the operational efficiency of supermarkets by examining factors such as periodic job description updates, documentation and record retention, time and leave reporting, division of labor, physical restrictions to unauthorized units, and firewall security. The research design employed in this study is a quantitative approach, and data was collected through survey questionnaires. The total population used for this study is 192 staff in the main Supermarkets in Awka, Anambra state. The sample size of the study was determined using Krejcie and Morgan (1970) formula. Multi-Linear regression technique was employed in analyzing the data in order to determine the extent of relationship that exists between the dependent and independent variables. Descriptive statistics was also used in conducting exploratory data analysis on the respondents and responses. The study discovered that various components of internal control systems significantly influence operational efficiency. Based on the finding, the research recommends that supermarkets should establish a regular schedule for updating job descriptions and communicating changes to employees. This practice enhances role clarity, reduces role ambiguities, and ensures that employees understand their responsibilities, ultimately contributing to operational efficiency.
Keywords: *Internal, control system, Operational Efficiency, Supermarkets*

Introduction

Internal control is a system developed by an organization to achieve its profitability objectives and reduces the risk along with the achievement of its goal. It helps to improve operational efficiency by minimizing waste, reducing errors, and enhancing customer satisfaction (Mahadeen, Al-Dmour, Obeidat, &Tarhini, 2016). An internal control system is an essential part of any organization, including supermarkets. It consists of policies, procedures, and processes that ensure an organization's operations are efficient, effective, and compliant with laws and regulations.

Internal controls play a crucial role in enhancing operational performance through reliable information, operational effectiveness and efficiency, and legal compliance. Efficient operations are essential for the success of any organization, be it a business, non-profit, or government agency. By minimizing inputs and maximizing outputs, an organization can achieve its objectives with minimal resources. Achieving operational efficiency requires focusing on various aspects of operations, such as process management, resource allocation, and performance measurement. (Bag, Wood, Xu, Dhamija, & Kayikci, 2020; Uchenna & Audu, 2021). Organizations can streamline their operations, reduce costs, improve customer satisfaction, and increase profitability. Operational efficiency is particularly critical in the retail industry, where businesses must manage a wide range of processes, such as inventory management, customer service, and logistics. In retail, operational efficiency is essential to ensure that products are delivered to customers on time, that inventory levels are optimized, and that customer service is of the highest quality. Operational efficiency can be ascertained using the level of customer satisfaction, profitability, and market share through decreased customer complaints. Organizations must analyze customers and all other stakeholders in the business to determine how best to meet their demands if they are to be effective (Iris, & Lam, 2019).

Operational efficiency is measured through various factors such as operating cycle ratio, asset turnover, revenue per employee ratio, return on equity, and return on assets. Small and medium-sized businesses, including supermarkets, contribute significantly to Nigeria's economy and job opportunities. Therefore, studying operational efficiency, particularly in retail shops like supermarkets, is essential to uncover best practices and address internal control challenges.

Statement of Problem

Internal control system is a very important tool in all businesses not just because of the task of these controls but also to provide adequate firewall security in the organization. Majorly, supermarkets in Anambra State are expected to have a well-designed and established internal control system which would help ensure efficiency, safeguard assets, prevent fraud, and ensure compliance with regulations. Internal control systems are essential in ensuring that a company's operations are conducted in an orderly and efficient manner (Tjombe, 2023).

However, there exists a lack of comprehensive and effective internal control systems in many supermarkets which gives room to limited fraud detection, inadequate safeguard against loss of assets, and insufficient documentation and record retention (Frederick, and Kyomuhendo, 2022). The absence of an adequate internal control system in the supermarkets affects the ability of these businesses to optimize processes, resulting in suboptimal inventory management, inconsistent customer service, and increased risk of revenue loss due to theft or fraud.

Despite the importance of internal control system, most supermarkets are lacking in the area of implementation especially periodic updates of job descriptions, documentation, and record retention in these systems. The consequences of these actions and actions are far-reaching. Without proper and adequate safeguards these supermarkets will face increased risk of financial irregularities, inventory discrepancies, and compromised customer service quality. These issues can lead to serious damage to the business reputation thereby hindering their ability to achieve operational efficiency and long-term sustainability in the highly competitive landscape of Awka, Anambra State.

Objectives of the Study

The broad objective is to evaluate internal control system and operational efficiency of supermarkets in Anambra State, Nigeria. Specifically, the study intends to:

1. Ascertain the extent to which periodic update of job description influences average queuing time in supermarkets.
2. Examine the extent to which documentation and record retention influences average queuing time in supermarkets.

Research Questions

1. What is the impact of periodic update of job description on average queuing time of supermarkets?
2. What is the effect of documentation and record retention on average queuing time of supermarkets?

Statement of Hypotheses

i. **Ho_1:** There is no statistically significant impact of periodic update of job description on average queuing time of supermarkets.
ii. **Ho_2:** There is no statistically significant effect of documentation and record retention on average queuing time of supermarkets.

Scope of the Study

The study covers the internal control system and operational efficiency of supermarkets in Awka, Anambra State, Nigeria. The data used for this study are derived from questionnaires distributed to 108 senior and mid-level staff in the selected supermarkets in Awka Anambra state. The study selects Awka as the geographical scope of the study because of the proximity of the location to the researcher and the heavy presence of the supermarkets under study. The study makes use of periodic updates of the job description, documentation and record retention, time and leave reporting, division of labor physical restriction to unauthorized units, and adequate firewall security to measure the internal control system which is the dependent variable. On the other hand, average queuing time, delivery service efficiency, and use of the Fintech pay system to measure operational efficiency which is the independent variable.

Conceptual Framework

Internal Control System

Internal controls are described as a systematic way of carrying out an organization's activities and procedures, within specific company rules and regulations, for the overall success of the business (COSO, 2011). Internal controls, according to Wilensky, (2015). function like a dispersed human nervous system that transmits all kinds of information to and from people in administrative positions throughout the entire organization. Al-Thuneibat, Al-Rehaily, and Basodan, (2015) asserts that internal controls go beyond matters of bookkeeping and the creation of financial reports. He further adds that internal controls can be thought of as systematic practices that result in an assessment of the degree to which predefined goals relate to the company's actual results.

Riva and Provasi, (2015) defined internal control system as an executive process of board of directors, authorities and other employees to achieve purpose in efficiency and effectiveness of operation, reliability of financial accountability, obeying laws and legal acts. The revised guidelines for internal control standards for the public sector of the International Organization of Supreme Audit Institution (INTOSAI 2004) define an internal control system as an integral process that is affected by an entity's management and personnel. It is designed to address risk and provide reasonable assurance for the achievement of the entity's mission. Wang (2019) defined internal control system as a process that include norms, procedures, performance and organizational structure established to ensure reasonable guarantees so as to achieve the settled business goals and avoid undesirable event, or they could be indicated and fixed.

There are five major components of internal control: control environment, control activities, risk assessment, information and communication, and monitoring activities. Internal controls provide six advantages. (Astuty, Zufrizal, Pasaribu, & Rahayu, 2021). These advantages include decreasing illegal activity, detecting errors and fraud, creating physical facilities for the business, and lowering audit fees. Internal controls are crucial to management in order to maintain orderly processes, avoid resource waste, assure regulatory compliance, and provide accurate financial reports. These factors boost investors' confidence in the financial statements. Although top management is required to establish internal controls, they are generally seen as the responsibility of auditors and accountants to create an atmosphere that is suitable for these controls to operate correctly. One could claim that it involves ensuring that internal controls are comprehensive and effective in addition to providing it is frequently evaluated (Marei, & Iskandar, 2019).

Components of Internal Control

Human Resource

Human resource management encompasses recruitment, selection, orientation, career development, training, compensation, evaluation, discipline, control, labour relations and equal opportunity requirements (Reina & Scarozza, 2021; Uchenna & Audu, 2022). The process of recruiting qualified individuals involves various processes, including assessing educational background, prior work experience, past accomplishments, and evidence of integrity and ethical behavior. Training policies that communicate the expected roles and responsibilities, along with training schools and seminars, illustrate the expected levels of performance and behavior. Promotions are driven by periodic performance appraisals to demonstrate the organization's commitment to advancing qualified personnel to higher levels of responsibility (Nzewi & Audu, 2023).

It's worth noting that the control environment elements for small entities may differ from larger ones. Small entities may not have a written code of conduct but instead develop a culture that emphasizes the importance of integrity and ethical behavior through oral communication and management example. Similarly, those who oversee governance in small entities may not always include an independent or outside member (ISA UK and Ireland 315, COSO: 2005).

Entity's Risk Assessment Process

An entity's risk assessment process involves identifying and responding to the potential risks that may arise in the course of business operations, and the outcomes of such risks. For financial reporting purposes, the entity's risk assessment process includes how management identifies risks that are relevant to the preparation of financial statements that provide a true and fair view or are presented fairly in accordance with the entity's applicable financial reporting framework. This process involves estimating the significance of the identified risks, assessing the likelihood of their occurrence, and then deciding on appropriate actions to manage them. For instance, the entity's risk assessment process may address how the entity considers the possibility of unrecorded transactions or identifies and analyzes significant estimates recorded in the financial statements. (KASNEB 2011). However, it is commonly believed that risk and expected return move together; the greater the risk, the greater the expected return. Chandra (2002) notes that risk surrounds our personal and professional lives and is difficult to eliminate completely. However, one can minimize risk by employing risk assessment techniques in their personal and professional capacity. Richie (1989) indicates that data protection is a must, and appropriate security measures must be taken against unauthorized access, alteration, disclosure, or destruction of personal data against accidental loss or destruction. Management may be aware of risks related to these objectives without the use of a formal process but through direct personal involvement with employees and outside parties (ISA UK and Ireland 315, COSO: 2005).

Operational Efficiency

One of the most important goals of a corporation's leadership is to maximize the present and future financial and operational performance because they impact the market price per share and consequently, shareholders' wealth (Busch, Hamprecht, &Waddock, 2018). Common business practice implies that operational efficiency (OE) plays an important role in improving current and future firm performance. Operational Efficiency is defined as the extent to which changes in the cash conversion cycle, operating expenses to sales revenue ratio, operating cash flow and total asset turnover, total debt to total assets ratio, firm size, and operating risk impact the future performance of the firm (Jana, 2018, Malik & Audu, 2023).

The term 'efficiency' is viewed in both the industrial organization and strategic management literature as the product of firm-specific factors such as management skills, innovation, cost control, and market share as determinants of current firm performance and its stability (Abuzayed & Molyneux, 2009). In order to survive and prosper, firms have to produce their output from input efficiently. Producing more output from unchanged input, consuming less input for unchanged output, reducing operating costs without damaging the corporation, reducing the days in the cash conversion cycle, improving operating cash flows, increasing total asset turnover, and effecting reductions in operating risk are all signs of relative operational efficiency. According to Oberholzer-Gee, and Yao, (2018). Firms that operates efficiently can exploit their competitive advantage and produce sustainable profits for a longer period.

Operational efficiency is seen as the few methods and techniques used to achieve the essential goal of conveying quality products and services to clients within the most cost-effective and opportune way (Neil, 2019). According to the researchers, asset utilization, production, dispersion and inventory management are the foremost common perspectives of operational efficiency. Operational efficiency is additionally clarified as the capability of an organization to diminish the unwelcomed and maximize asset capabilities so as to provide quality goods and services to clients (Ghosh, &Sanyal, 2019). Operational efficiency is the key determinant of the 3 long-term dissolvability of businesses (Ndolo, 2015). In reality, micro-economic or firm-specific indicators of corporates' monetary health evolve around operational efficiency (Ndolo, 2015). Been in pair with the opinion of Ndolo (2015), hypothesized that, progressing operational efficiency has a direct effect on the profit margins of organizations.

Personnel Controls and Operational Efficiency in Supermarkets

Internal controls are simple procedures, policies, and practices implemented by individuals to guarantee that our internal processes, which are intended to reduce risk, function as intended and help us achieve our goals (Bongani, 2013). There will be hundreds or even thousands of internal controls in place in a company. Internal controls include things like power delegation, job separation, policies, procedure manuals, work practices, passwords, account reconciliations, mathematic accuracy checks, physical access restrictions, stock counts, asset counts, budgets, plans, and more. Employees' daily tasks should be appropriately overseen. Good supervision was to reduce the likelihood of errors or fraud.

This aspect is carried out by the management of the organization, as a means to check compliance with laid down procedures (Bongani, 2013). Procedures explain the how, why, what, where and when for any set of actions. They involve the following: Monitoring that the laid-down control procedures are operating as they were designed to, and that delegated responsibilities have been properly discharged. Analyzing errors detected by the ICS and taking remedial action to further similar errors from occurring, considering changes to the ICS in situations where weaknesses are have become apparent as a result of errors and conducting surprise counts of assets and compare with the corresponding records. As the supermarkets have expanded in terms of funding and functions, there has been a growing concern with the issues of professionalization (Organizational development and capacity building) and accountability (financial probity and transparency) (Cheng, 2013).

Regular monitoring and evaluation of an organization's structure is crucial for efficiently incorporating internal control measures. It is essential to have individual controls, as well as internal control measures for the overall operations of the organization. This helps in ensuring operational efficiency and provides a better understanding of the control processes. The benefits of being a part of an organization are significant, but it comes at a cost. Therefore, it is essential to monitor the process of control regularly. As Cheng (2013) stated, "At the heart of this exchange lies the process of control."

Periodic Review and Operational Efficiency in Supermarkets

Periodic Reviews (PR) are a procedure for evaluating, tracking, and reporting on the requirements of the impacted management and personnel. The objective of these reviews is to deliver trustworthy, unbiased information that can be utilized to focus aid and guide future assessments. It aims to provide guidance for new program changes and humanitarian assistance methods. These were essentially a "snap shot" of the people affected by the cyclone to assess progress or change. Additionally, by sharing pertinent information on the needs and circumstances of the impacted individuals, coordination between different sectors and between foreign and domestic actors may be increased, which would assist lessen suffering and speed up the recovery process (Sunder, 2002). Control activities were conceived to have significant effects on operational efficiency by means of cost reduction. These incorporates diverse range of policies and procedures that help to ensure management directives are carried out and also ensure that any actions that may be needed to address risks are taken to achieve company objectives.

Magu and Kibati (2016) define control activities as policies and procedures that help to ensure that management directives are carried out. These activities are a crucial component of internal controls and include performance reviews, information processing, physical controls, and segregation of duties. The control environment needs to fund positions responsible for control activities, and there should be continuous monitoring, evaluations, and audit reviews to enforce compliance. Alhajri (2017) found that organizations committed to risk management typically have an internal audit function. Control activities happen across the organization, at all levels and in all functions, whether it's a small or large company.

Theoretical Studies

Reliability Theory

According to Gavrilov and Gavrilova (2001), reliability theory only describes the likelihood that a system will carry out its anticipated function over a specified period of time. Insurance and life insurance companies have utilized the theory as a model to determine the profitable rates to charge their clients. According to the notion, risk assessment and management constitute the main purposes of internal control systems. The theory also contends that ineffective internal control mechanisms lead to more tasks and thus higher costs (Kinney, 2000). Gavrilov and Gavrilova (2001) assert that judgment plays a major role in determining the "weakness" of any internal control system. Comparison with financial information from the organization's prior performances following the creation of the process and system reliability estimates may offer a more reliable basis for evaluation of the effect of an internal control system on the firm's income risk. One of the reliability theory's main benefits, according to Messier and Austen (2000), is how well it fits an organization's demands for understanding internal control systems and control risk assessment. The reliability theory is founded on the idea that a system that has been constructed should be able to perform as planned. The reliability theory is relevant to this study based on the second objective of the study which focuses on the effect internal control system on operational effectiveness of supermarkets in Anambra State, Nigeria.

Methodology

The study employed a survey research design to investigate a large population. The use of questionnaires allowed for data collection from a sizable segment. The population of the study consists of 192 staff in the main Supermarkets in Awka, Anambra state which include: Roban Stores (59), Everyday Supermarket (38), Radopin Supermarket (47), Zara Stores (38), Simple random sampling was used to ensure equal opportunity for each firm to be selected in the survey.

Data for the research were gathered from both primary and secondary sources. Primary data, obtained through questionnaires, provided firsthand information from the respondents. Multi-Linear regression technique was employed in analyzing the data in order to determine the extent of relationship that exists between the dependent and independent variable. Descriptive statistics was also used in conducting exploratory data analysis on the respondents and responses. Finally, the research questions were analyzed using mean simple average, with a benchmark of 2.5

Data Presentation and Analyses

out of 28 questionnaires distributed to male respondents, 24 was filled properly and returned. The table also showed that out of 100 questionnaires distributed to females, 96 was properly filled and retuned hence. 8 (6.25%) questionnaires were not filled by respondents hence could not be used in the analysis. In conclusion, 93.75% of the entire questionnaires distributed was analyzed.

Analysis of Data Related to Research Questions

Research question one

What is the impact of periodic update of job description on average queuing time of supermarkets?

Table 1: Descriptive Statistics of investigative questions

Descriptive Statistics								
Investigative Questions	**SA**	**A**	**D**	**SD**	**N**	**Sum**	**Mean**	**Std.Dev**
Your job responsibility is updated at least once a year	93	5	16	6	120	425	3.54	.907
Most job updates you've received comes with additional role.	80	3	28	9	120	394	3.28	1.063
There are instances of role swapping during periodic updates in my organization	41	14	47	18	120	318	2.65	1.105
I have never remained in a particular job role for more than one year.	60	14	28	18	120	356	2.97	1.159
My organization only swap or update job roles when it is about to make serious operational changes in the organization	14	19	26	61	120	226	1.88	1.063
Valid N (listwise)					120			

Source: Field Survey, 2024.

Table 1 shows the descriptive statistics of investigative questions concerning the periodic update of job description and operational efficiency of supermarkets in Awka which indicates that the mean statistics of all five (5) questions records varying results with the least of them scoring a mean of 1.88 (question five) and the upper-class scoring a mean of 3.54 (question one). The summary statistics reveals a grand mean value of 2.86 for the investigative questions on the impact of periodic update of job description and operational efficiency which is above the cut-off threshold. This entails that majority of the respondents agrees with the investigative questions and thus affirms that to a great extent, there is a significant impact of periodic update of job description and operational efficiency of supermarkets in Awka.

Research question two

What is the effect of documentation and record retention on average queuing time of supermarkets?

Table 2: **Descriptive Statistics on the investigative question**

Descriptive Statistics

Investigative Questions	SA	A	D	SD	N	Sum	Mean	Std. Dev
In my organization, storing documents and records storage is given careful consideration.	15	26	34	45	120	251	2.09	1.045
There is a carefully structured filling system in my organization.	10	26	31	53	120	233	1.94	.998
All operational processes and business models in my organization are documented for future references.	9	14	28	69	120	203	1.69	.951
There is Document control officer in my organization in charge of all operational, finance and administrative document storage and retention.	34	14	39	33	120	289	2.41	1.170
Loss of vital information have severely impaired my organizations efficiency and performance in the past.	31	20	37	32	120	290	2.42	1.142
Valid N (listwise)					120			

Source: Field Survey, 2024.

Table 2 shows the descriptive statistics of the second investigative questions concerning the effect of documentation and record retention on operational efficiency of supermarkets in Awkawhich indicates that the mean statistics of all five (5) questions records varying results with the least of them scoring a mean of 1.69 (question three) and the upper-class scoring a mean of 2.42 (question five). The summary statistics reveals a grand mean value of 2.11 for the investigative questions on the effect of documentation and record retention on operational efficiency which is above the cut-off threshold. This entails that majority of the respondents agrees with the investigative questions two.

Test of Hypotheses

Table 3: Multi Linear Regression – Model

. regress average_queuing_time PUJD DRR TLR SD PR AFS

Source	SS	df	MS
Model	3354.68279	6	559.113799
Residual	248.908872	113	2.20273338
Total	3603.59167	119	30.2822829

Number of obs	=	120
F(6, 113)	=	253.83
Prob > F	=	0.0000
R-squared	=	0.9309
Adj R-squared	=	0.9273
Root MSE	=	1.4842

average_qu~e	Coef.	Std. Err.	t	P>|t|	[95% Conf.	Interval]
PUJD	-.8519184	.1381637	-6.17	0.000	-1.125646	-.5781911
DRR	-.1819416	.1681333	-1.08	0.281	-.5150441	.1511609
TLR	-.4379987	.2229354	-1.96	0.052	-.879674	.0036766
SD	1.060778	.1749233	6.06	0.000	.7142235	1.407333
PR	.8126168	.2149333	3.78	0.000	.3867951	1.238439
AFS	1.394484	.2266794	6.15	0.000	.9453911	1.843577
_cons	3.888663	.9905226	3.93	0.000	1.926259	5.851067

Source: Authors, 2024

The regression model, including the independent variables PUJD, DRR, TLR, SD, PR and AFS is statistically significant (F-statistic = 253.83, Prob > F = 0.0000). This implies that the model as a whole effectively explains the variability in the dependent variable average queuing time (AQT).

The model also revealed a high goodness-of-fit, as indicated by the R-squared value of 0.9309. This suggests that approximately 93.09% of the variability in aqt is accounted for by the combination of PUJD, DRR, TLR, SD, PR and AFS. Moreso, the intercept term is 3.888 (p-value = 0.000), representing the estimated value of aqt when all independent variables are zero.

Hypotheses one

Ho_1: There is no statistically significant impact of periodic update of job description on average queuing time in supermarkets.

The model revealed that PUJD has a negative and statistically significant impact on dse (coefficient = -0.852, p-value = 0.000). An increase in PUJD is associated with an estimated -0.852 unit decrease in aqt. Based on the decision threshold, the study therefore rejects the null hypothesis and conclude that there is statistically significant influence of periodic update of job description on average queuing time in supermarkets.

Hypotheses two

Ho_2: There is no statistically significant influence of documentation and record retention on average queuing time in supermarkets.

Table 3 also revealed that DRR negative and significantly influences aqt (coefficient = -0.182, p-value = 0.281), indicating that a one-unit increase in DRR is associated with a 0.182 unit increase in aqt. Based on the analysis, the study therefore finds no evidence to rejects the null hypothesis. Thus, the study concludes that there is no statistically significant influence of documentation and record retention on average queuing time in supermarkets.

Discussion of Findings

The current study focused on the effect of internal control system on operational efficiency of supermarket in Anambra state, Nigeria. From the test of hypotheses, it was found that there is a statistically significant impact of periodic update of job on average queuing time of supermarkets ($P < 0.05$). This finding is consistent with the study by Monday, Inneh, and Ojo (2014), which found that internal control variables significantly influence the efficiency of operations and profitability in small businesses. Regularly updating job descriptions is a form of internal control that can enhance clarity of roles and responsibilities, contributing to operational efficiency.

The current study however, found no statistically significant effect of documentation and record retention on average queuing time ($P > 0.05$). This is contrary to the research of Mary Albert & Byaruhanga (2014), which found that internal control systems have a noticeable effect on the financial performance of sugarcane out-grower companies. Proper documentation and record-keeping are vital components of internal control systems and can contribute to operational efficiency.

Summary of Findings

The data analysis revealed many noteworthy findings: Firstly, we discovered that adequate internal control measures indeed hold a significant influence on the operational efficiency of Supermarkets in Awka. This highlights the importance of effective internal control strategies, as a tool to enhance efficiency. Summarily the study found the following result:

i. There is statistically significant impact of periodic update of job description average queuing time of supermarkets ($P < 0.05$).
ii. There is no statistically significant effect of documentation and record retention average queuing time of supermarkets ($P > 0.05$).

Conclusion

Research on the impact of internal control systems on operational efficiency in Anambra State, Nigeria's supermarkets have revealed valuable insights. The study demonstrates that various components of internal control systems significantly influence operational efficiency. These components include updating job descriptions, documentation and record retention, time and leave reporting, segregation of duties, physical restrictions, and firewall security. Regularly updating job descriptions promotes role clarity and enhances employee coordination and performance, leading to improved operational efficiency. Documentation and record retention facilitate accurate record-keeping and informed decision-making, helping to identify bottlenecks and streamline operations.

Effective time and leave reporting ensure workforce availability and efficient scheduling, avoiding staffing issues that can hinder operational efficiency. Segregation of duties minimizes the risk of fraud and errors by clearly defining roles and responsibilities. Physical restrictions and firewall security protect against unauthorized access and external threats, ensuring smooth operations in supermarkets. These findings emphasize the crucial role of internal control measures in optimizing operational efficiency. By implementing these components, supermarkets in Anambra State can enhance their operational efficiency and maintain a secure and streamlined environment.

Recommendations

Based on the above findings and conclusion, the study therefore makes the following recommendations:

i. Supermarkets should establish a regular schedule for updating job descriptions and communicating changes to employees. This practice enhances role clarity, reduces role ambiguities, and ensures that employees understand their responsibilities, ultimately contributing to operational efficiency.
ii. Supermarkets should prioritize effective record-keeping and documentation. Implementing robust systems for documentation, including digital tools, can facilitate the recording and retrieval of critical information. Staff should be trained on proper record-keeping practices to support efficient decision-making and streamline operations.

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