Identify of Basic Challenges of Management Performance Audit Implementation in executive organs from the perspective of Executive Managers and court Auditors View at Hormozgan Province

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Abstract

Management performance Audit and its services are tools for helping to managers about guide are tools for helping to managers about guide and better leadership of economic it’s in developed countries to help managers with provide managers application suggestions with effective efficiency, economic agencies save and include tools quality evaluation for management. In this survey try to recognized basic challenge of administer managers and Audit tribunal accountant in Hormozgan point of view. This survey statically society include systems managers, owners of account, monetary expects and their accountant of tribunal in Hormozgan. And selected by random sampling and we gather information by questionnaire result show lack of managers enough recognition of managers performance, lack of necessity regulation of management performance role and importance in organization purpose lack of enough skill, in accountant, lack of proper professional standards, lack of respond culture, lack of enough science sources about practical And theoretical methods are most important challenges for apply management performance Audit.

Keywords: Audit, Management Performance Audit, Efficiency, Effectiveness, Economical Save.
Introduction
Management defined as sources effective and efficiency knowledge for obtain purposes. And usually these sources include work force invest and sources for organization. One manager should controlled and organized organization operation. Managers in this word always try to certain their precious supervision and evaluation on the duties to master on the subjects to be powerful and do their work on time. So they should not doubt for use of experts and profession force services out of organization for determined problems and solutions to succeed more.

Problem Statement
Management performance Audit analyzed efficiency, meet economic save and operation, activity and program qualified expert’s opinions and state their opinions about this issue. We need to powerful Audit frame for performance evaluation, analysis and measured their efficiency and they have qualified ability for this work and controlled past operation and supervised on activates sensitive points. Usually this kind of Audit give this opportunity to economic unit’s managers to heard warranty and inhibited one serious problem. This Audit method is one tool for management to recognize problems and not tool for criticized and should state findings with correct conclusion and suggestions.

Research Importance and Necessity
Organizations should be effective, efficiency and cost effective performance Audit provide unbiased analysis as individuals responsible for apply government sources should use performance Audit information for operation optimization, performance and decrease cost and Facillated person’s decoctions that are responsible for correct actions and help to responsibility. Significant part of economical sources is on government and their management is on government and their management quality has effective signs on notion destiny. Government part managers should respond to people and their representatives and provide this tools base on valid information. Government part identity say management performance part evaluated to monetary account, and state opinions in principle framework. So accountants should use experts services in different fields and evaluated management discussions and state their modifications conclusions and suggestions. Managers should established management quality control systems due to optimization in management optimization in organizations and evaluated it due its efficiency, and economic cost. Basic concept of management performance Audit. Performance Audit has three aspects: Efficiency, usefulness and economical cost effective and is very important. Today evaluating these aspects should be part of every business management in public & private banks. And managers considered evaluating them as one of their responsibilities and evaluating them done by internal Audit unit or independent accountants (Nokhbeh Fallah 1995).
Below figure process, credit, efficiency, economical cost and usefulness:

Fig 1: Relationship between the Concepts of Performance Audit Charts
As we can see in the above figure economical cost, planning data ratio and real data with scale, Real data ratio efficiency to real credits and real credits ratio efficiency to planning credits.

England Audit tribunal: finish price minimize of sources or consumed source with respect. Quality (Consumption with economic justification).

**Efficiency**: credit minimize with stable level or permanent level or possible minimize.

**Usefulness**: Result comparison and real result of survey, programs or other activities.

Relationship between basic concepts of management.
Relation between economical save, efficiency and their result is on zigzag movement. So we should balance for cessacities value proper balance is the time that operation cost without decrease efficiency (or operational methods) and their usefulness (operation result) should maintain in impossible level minimize. And this operational economical cost realization we should do operational methods with cost. And this means to efficiency realization. We can show the relation between these 3 members as below figures.

![Economy](Cost of Operation)  

![Efficiency](method of operation)  

![Effectiveness](results of operations)

**Figure 2: E Triangle**
As we can say 3 elements efficiency, usefulness or economical cost considered as management performance Audit bases. According to USA government Audit standards, efficiency and economical cost- effective are relate words and professional opinion about these concepts are impossible.

Management performance Audit advantages. Management performance Audit has many advantages for master managers and manager delegation below cases: (Mohaimeni, Abdollah poor 1990).

Recognize problems in organization operation and related reasons & developed solution.
Determine opportunities for increase income and profit (or others benefit). Partnership in purposes, trends and organization methods. Determine cessacities scales for measure access.
level to expected results if there are not proper scales for them. Help to optimize trend, methods and organization structure. Control for improved units performance and organizational units.

Guarantee of meeting rule, purposes and organization trends and methods.

Discover, legal operation with trick or uncommon in organization. Improved management and control information systems. Recognized system potential systems potential systems in future operation. Correct operational inter-managers relations and high level management. One independent evaluation of operation. Finally missions management performance Audit are search for better ways in different operations in organization lead to improved efficiency. Always there should some methods for doing these work from management performance Audit view and they should administered on time.

**Survey Method and Data Gathering**

This is one descriptive method and we used library method for theoretical studies and research history. We use filed method for accept or rejected hypothesis and provide questionnaire and we obtain some information after test and organized and their credits. Then we used content analysis method for questionnaire consistency and Eronbach $\alpha$ coefficient for questionnaire effective evaluation relative to between 2 questionnaire questions. And show high internal correlation between questionnaire questions/

**Survey Statically Society**

This survey Statical society include master managers of administer systems, account owners, monetary expert and account tribunal accountants of Hormozgan province and they are 153 persons of master management 16 persons account owner and 48 persons are accountant in 2015.

**Sampling Method and Sample Volume**

We use random sampling method with random numbers table in this research. And survey sample is 393 persons and 195 questionnaire returned. We use below formula for determine sample volume in descriptive studies while Statical society size is limited. And it is Cookran.

Sample volume formula:

$$n = \frac{N \times Z_{\alpha/2}^2 \times P \times Q}{d^2 (N-1) + Z_{\alpha/2}^2 \times P \times Q}$$

N=society volume, n= sample volume.

d= Error maximize $\frac{\alpha}{2} = 0.025 \Rightarrow Z_{0.025} = 1.96$

$P= society ratio, Q=1-P$

Since sample size should be maximize it is better to $P=Q=0/5$. So $\frac{\alpha}{2} = 0/025 \Rightarrow Z_{0.025} = 1/96$ ,

d=1062 for 393 persons is 195.
Survey Hypothesis

1- Lack of necessity regulation for management performance Audit is one of basic challenges for this Audit.

2- Lack of manager, enough recognition from importance management performance Audit for purpose of these challenges.

3- Lack of enough skills in accountants for apply this kind of management is one of basic challenge for this Audit.

4- Lack of proper profession standards for apply management performance Audit is one of basic challenges for Audit.

5- Lack of response culture for apply management performance Audit is one of challenges for this kind of Audit.

6- Lack of enough science resources about theory and practical method for management performance is one of basic challenge for Audit.

Hypothesis test method: In this research described variables and study research hypothesis static methods with deductive static methods after gather data and center them in SPSS 19 Statically software while we use one-sample T-test.

\[ t = \frac{\bar{x} - \mu_0}{s/\sqrt{n}} \]

\( \bar{x} \) = sample mean
\( \mu_0 \) = assumed mean
\( s_x \) = sample standard deviation
\( n \) = sample volume

Decision Making

If \( |t_c| < \left| t_{a/2,df} \right| \) we cannot reject \( H_0 \).

In other words it is not meaningful test and if \( |t_c| \geq \left| t_{a/2,df} \right| \), \( H_0 \) hypothesis rejected and we say it is meaningful test. We can say meaningful level (sig) or p-value in static software output as SPSS19 and if this is less than 5% error, we say it is meaningful test and hypothesis accept. But if sig values more or equal to 5% meaningful level, it is not meaningful test and we cannot accept research hypothesis.

Hypothesis Test Results

In this research used parametric test in one sample state and it should necessity to hypothesis normality assumption. Tests like observations are shapiroleik & Kolmogrov and their results are as:

In the study of observation normality assumption are as below:
\( H_0 \) zero hypothesis: They followed normal distribution.
\( H_1 \) assumption observations don't follow.
Normal distribution

Table 1: Result of Kolmogov Test for Study 6 Hypothesis Aspect Normality

<table>
<thead>
<tr>
<th>Sixth index</th>
<th>Fifth index</th>
<th>Fourth index</th>
<th>Third index</th>
<th>Second index</th>
<th>First index</th>
<th>Number of Views</th>
<th>Normal average distribution parameters, b</th>
<th>Standard deviation</th>
<th>Asymp. Sig. (2-tailed)</th>
</tr>
</thead>
<tbody>
<tr>
<td>2.1524</td>
<td>1.57411</td>
<td>1.91489</td>
<td>2.12280</td>
<td>1.83917</td>
<td>1.86414</td>
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<td>.155</td>
<td>.172</td>
<td>.154</td>
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<tr>
<td></td>
<td>.110</td>
<td>.105</td>
<td>.082</td>
<td>.112</td>
<td>.105</td>
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<td>-.155</td>
<td>-.172</td>
<td>-.154</td>
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<td></td>
<td>.2.153</td>
<td>2.393</td>
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<td>1.971</td>
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<td></td>
<td>.960</td>
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<td></td>
<td></td>
<td>.124</td>
<td>.089</td>
<td>.460</td>
<td>.310</td>
<td></td>
<td>.86%</td>
<td></td>
<td></td>
</tr>
</tbody>
</table>

As we can see meaningful level for all variables are more than %5 (sig) 0/05. In other words Kolmogov test is not meaningful. And we cannot reject H₀. So all variables of study followed normal distribution. And we can use t static test in one sample state.

Table 2: Summery of Hypothesis Static Tests

<table>
<thead>
<tr>
<th>confidenc e level</th>
<th>P-value</th>
<th>Degrees of freedom</th>
<th>Value of t</th>
<th>SD</th>
<th>averag e</th>
<th>Percent options</th>
<th>Numbe r theory</th>
</tr>
</thead>
<tbody>
<tr>
<td>% 95</td>
<td>0/000</td>
<td>194</td>
<td>78/9</td>
<td>1/86</td>
<td>13/5</td>
<td>% 50/8</td>
<td>1</td>
</tr>
<tr>
<td>% 95</td>
<td>0/000</td>
<td>194</td>
<td>11/5</td>
<td>1/53</td>
<td>14/2</td>
<td>% 70/8</td>
<td>2</td>
</tr>
<tr>
<td>% 95</td>
<td>0/000</td>
<td>194</td>
<td>24/9</td>
<td>2/1</td>
<td>15/7</td>
<td>% 86/7</td>
<td>3</td>
</tr>
<tr>
<td>% 95</td>
<td>0/000</td>
<td>194</td>
<td>29/2</td>
<td>1/9</td>
<td>16/2</td>
<td>% 89/7</td>
<td>4</td>
</tr>
<tr>
<td>% 95</td>
<td>0/000</td>
<td>194</td>
<td>20/9</td>
<td>3/9</td>
<td>14/6</td>
<td>% 74/3</td>
<td>5</td>
</tr>
<tr>
<td>% 95</td>
<td>0/000</td>
<td>194</td>
<td>16/2</td>
<td>2/1</td>
<td>14/5</td>
<td>% 74/4</td>
<td>6</td>
</tr>
</tbody>
</table>

Hypothesis first assumption: Lack of necessity regulations for apply management performance Audit is one of basic challenges for this kind of Audit.
H₀ (zero hypothesis): Lack of necessity regulation for management performance isn't one of basic challenge for this kind of Audit.
H₁ hypothesis: Lack of bound assumption is one of most basic challenges for apply this kind of Audit.

At first we calculated and distributed sum scores of respondents and categorized their percent scores and finally we analyzed its assumed number by one sample test between minimize and
maximum scores sum. According to table 4 t result test provide for one sample and results how 195 opinions mean is 13/5 with SD=1/86. And there is meaningful difference between 12 mean. (p<0.05). And this difference show respondents say in this research lack of regulation is basic challenge for Audit.
So this assumption accepted in 95% confidence level. We can see with descriptive statics method that high percent of respondents believed lack of regulations apply. So we can say lack of regulation for applying management performance Audit is one of basic challenges for this kind of Audit.

**Second Hypothesis Result Analysis**
Second hypothesis: Lack of manager’s recognition of management performance Audit apply is one of basic challenge for this kind of Audit.
(H₀): Lack of managers enough recognition from Audit performance is not one basic challenge for this Audit kind.
(H₁): Lack of managers enough recognition for management performance in organization aims is one of basic challenges for this kind of Audit.
Audit to table 4 result of t test show in this table and 192 persons opinions mean is 14/2 with 1/53 standard deviation. And this mean is higher than assumed 12 mean (p< 0.005) and so we conclude that respondents says lack of manager information of management performance Audit of organization purpose are one of most basic challenges for administer for this kind of Audit. In other words research hypothesis accept in 95% confidence level and we see from descriptive static (frequency and percent) 87% respondent say lack of managers recognition from Audit importance is one of most basic challenges for this kind of Audit.

**Third Hypothesis Analysis and Results**
Third hypothesis: lack of enough skill in accountants for administered management performance is one of basic challenges for administered this kind of Audit.
H₀: Lack of enough skills in accountants for management performance Audit isn't one of basic challenges for this kind of Audit.
H₁: Lack of enough skills in accountants for administer this kind of Audit is one of basic challenges for this kind of Audit.
According to 4 table t test result in one sample situation, scores mean level.
So we concluded that lack of enough skills in accountant for apply Audit is one of most basic challenges for Audit.
In other words research hypothesis accepted in 95% confidence level. We can see from descriptive static methods majority %8617 of respondents say lack of enough skills in accountants for administered this Audit is one of basic challenges for administer this kind of this skills is one of most basic challenge for Audit.
Forth hypothesis analysis and results.
Hypothesis 4: Not being professional standards for apply management performance Audit is it one of most basic challenges for this kind of Audit.
H₀: Not being proper professional standard for administered management performance is not one of most basic challenge for it.
H₁:hypothesis: Not being proper professional standards for management performance Audit is one of most basic challenges for administer this kind of Audit.
Audit to table 4 t test result in one sample state show evaluating 4 hypothesis and observations mean for 195 is 16/2 with standard deviation 1/9 and is more than mean 12. So
we conclude not being proper professional standards is one most basic challenge for this kind of Audit. In other words hypothesis accepted in 95% confidence level. We can see from descriptive statics table that (frequency distribution and percent tables 89/7% of respondents believes not being professional standard are one of basic challenger for administer this Audit. So we can say that not being proper professional standards for apply management performance is one of most basic challenges for this kind of Audit.

**Fifth Hypothesis Analysis and Results**
Fifth hypothesis: not being respondent culture for apply management performance is one of most basic challenge for Audit.

H₀: Not being respondent culture to apply management Audit isn't one of most basic challenge for Audit.

H₁ hypothesis: Not being response culture for apply this kind of Audit is one of most basic challenge. Audit to table 4 t test result in one sample state show. And we can see observation mean is for 195 person is 14/6 with SD= 3/9. And it is more than 12 (P< 0.005). So we find from data that respondents believes not being response culture for apply Audit is one of basic challenge for this Audit. In other words research accepted in 95% confidence level. We can see from descriptive static that 74/3 of respondents believes not being respond culture for administer management performance Audit is one of basic challenges for this kind of Audit.

**Hypothesis Analysis and Results**
Hypothesis 6: not being enough science sources about practical methods and theory for apply management performance Audit is one of most basic challenge for this Audit.

H₀: Not being enough science sources about practical methods and theory for apply management performance Audit is one of basic challenge for administering Audit. Audit to table 4 t test results show in one sample state and respondent opinions mean is 14/5 with 2/1 SD. And is more than mean 12 P< 0.005. so our deduction is respondents believes not being enough science standards about theory and practical methods are one of most basic for this kind of Audit.

**Research Suggestions**
Suggestion of research result are ad below:

1- Result of first hypothesis show lack of bound regulation for management performance Audit is basic challenge for Audit.

So we suggested that professional Audit institutes like Audit organization and Audit tribunal try to regulated new regulation for making management performance Audit in administer systems economy units and management performance evaluation for increase efficiency and economy cost effective.

2- Result of second hypothesis show lack of managers enough recognition of management performance administer is one of major basic challenges of Audit.

So we suggested that science centers. Like Audit tribunal, Audit organization, expert Audit association, official accountant’s society and even universities hold conferences and invited companies administer managers for participated in this science conferences and move toward this performance management and state. It's advantages for this systems manages and decision making and economical units.
3- Result of thirty hypothesis show lack of skills in accountants is one of most basic challenges for this Audit. So we suggested Audit tribunal and Audit organization hold conferences and some sessions for different ages.

4- Result of forth hypothesis show lack of proper professional standard for management performance Audit is one of most basic challenges. So we suggested assembly should regulated some regulation bound for supervision and Audit system to managed performance Audit and also tribunal and Audit should rapidly performance Audit standards.

5- Result of fifth hypothesis show lack of response culture for management performance Audit is one of most basic challenge. And systems should respond to apply programs, activates, plans and projects for budget and education & purpose and reported to people and legal representative and so they should respond to one public culture and all forces should participated and make respond culture between managers.

7- Result of 8th hypothesis show lack enough science sources related to science methods is one basic challenges for management performance Audit. So we suggested that obtain necessity solutions from universities sessions in bachelor and master of art that have better understanding of this kind of Audit.
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