Internal control and service assurance in a Peruvian technology development company

Control interno y aseguramiento de los servicios en una empresa peruana de desarrollo tecnológico

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Abstract

The purpose of this research was to analyze the incidence of internal control in the assurance of services in a Peruvian technological development company. It responds to a quantitative approach, with a non-experimental, cross-sectional and correlational design. The population consisted of 15 workers who worked in “TBI Asesoría Informática EIRL”, selected by means of a non-probabilistic convenience sampling. A structured questionnaire composed of 20 questions was used: from 1 to 9 (variable: internal control) and from 11 to 20 (variable: service assurance). The instrument was validated by expert judgment; likewise, the Cronbach's Alpha reliability test yielded an internal consistency of 0.911, demonstrating high reliability. SPSS V.29 specialized software was used for the statistical analysis. The results indicate that 86.6 % evaluated internal control as fair or poor, and 100 % indicated that the company never or almost never keeps systematized records of its projects. In addition, 80% indicated that the evaluation of the internal control structure does not receive adequate attention. A significant positive correlation was found between internal control and service assurance ($r = 0.652$, $p = 0.008$), as well as with technology project management ($r = 0.694$, $p = 0.004$). It was concluded that internal control, applied

strategically, correlates positively with service assurance. In addition, strengthening internal control drives continuous improvement, sustainability, organizational resilience and the operational quality of the organization.

Keywords: internal control, service assurance, internal audit, organizational development, customer satisfaction.

Resumen

El objeto de esta investigación fue analizar la incidencia del control interno en el aseguramiento de los servicios en una empresa peruana de desarrollo tecnológico. Responde a un enfoque cuantitativo, con un diseño no experimental, transversal y correlacional. La población estuvo conformada por 15 trabajadores que laboraron en TBI Asesoría Informática EIRL, seleccionados mediante un muestreo no probabilístico por conveniencia. Se utilizó un cuestionario estructurado compuesto por 20 preguntas: de la 1 a la 9 (variable: control interno) y de la 11 a la 20 (variable: aseguramiento de los servicios). El instrumento fue validado mediante juicio de expertos; asimismo, la prueba de fiabilidad Alfa de Cronbach arrojó una consistencia interna de 0.911, demostrando una alta confiabilidad. Para el análisis estadístico se utilizó el software especializado SPSS V.29. Los resultados indican que el 86,6 % evaluó el control interno como regular o malo, y el 100 % indicó que la empresa nunca o casi nunca mantiene registros sistematizados de sus proyectos. Además, un 80 % señaló que la evaluación de la estructura del control interno no recibe atención adecuada. Se halló una correlación positiva significativa entre el control interno y el aseguramiento de los servicios ($r = 0,652$; $p = 0,008$), así como con la gestión de proyectos tecnológicos ($r = 0,694$; $p = 0,004$). Se concluyó que el control interno, aplicado estratégicamente, se correlaciona positivamente con el aseguramiento de los servicios. Además, el fortalecimiento del control interno impulsa la mejora continua, la sostenibilidad, la resiliencia organizacional y la calidad operativa de la organización.

Palabras clave: control interno, aseguramiento de servicios, auditoría interna, desarrollo organizacional, satisfacción del cliente.

Introduction

Internal control has emerged as a fundamental component for operational efficiency, financial security, and strict compliance with regulations within organizations (Živanović, 2022). However, it not only strengthens corporate governance but also corrects (or has the potential to correct) risk factors associated with fraud, errors, and inefficiencies within the organization (Daif & Jalal, 2022). In this regard, it is essential for effectively ensuring business services through continuous monitoring and evaluation of operations (Sliunina & Tolstova, 2021).

Since its inception, internal control has been driven by accountants aiming to protect organizations against fraud and errors, utilizing coordination and control of accounting systems as its basic tool (Živanović, 2022). Over time, it has evolved into a fundamental tool for ensuring financial transparency, compliance with internal and external regulations, and strategic business management (Metreveli & Metreveli, 2024). Currently, it enables strategic management of business development amid the commercial and operational complexities faced by large enterprises (Gavrylychenko, 2024).

The implementation of such control systems is crucial for business success and the prevention of administrative errors or fraudulent activities (Birca & Babuci, 2023). In this context, the Committee of Sponsoring Organizations of the Treadway Commission (COSO) provides five fundamental principles related to internal control, which outline guidelines for its proper application within organizations: the control environment, risk assessment, control activities, information and communication, and monitoring (De Prado, 2018; IAASB, 2018).

Internal control is a process designed and implemented to provide reasonable assurance regarding the achievement of institutional objectives and to make the fulfillment of these objectives a philosophy and institutional commitment. Therefore, it should be regarded as a shared responsibility across all organizational levels (Calderón Albarracín, 2020; IAASB, 2018). Moreover, internal control is a strategic element for decision-making and the fulfillment of institutional objectives. Consequently, all actions derived from internal control are key to ensuring the proper performance of the organization by preventing potential errors and acts that contravene the institution's strategic objectives (Mantilla, 2018).

The significance of this system lies in creating an appropriate environment for individuals to perform their functions objectively and systematically. In this context, risk assessment is a critical aspect for identifying and correcting potentially harmful situations within the organization. Thus, supervision, control, and feedback actions are crucial for correcting, improving, and subsequently demonstrating the skills and capabilities necessary for fulfilling organizational tasks with objectivity and quality (Giraldo & Nuñez, 2020; Gómez Betancourt et al., 2020). Furthermore, this system has gained popularity and acceptance in the modern business ecosystem, where

efficient management of organizational processes aims at competitiveness and adaptability to change. To achieve this, it is essential to develop a strategic process-oriented approach, where all internal activities of the organization are considered an integrated set of fundamental subprocesses that ensure the final quality of the product or service (Calderón Albarracín, 2020; Flores Konja, 2003; Rivas Macías, 2022).

Ensuring services aims to guarantee high-quality standards in delivery, thereby providing value that translates into user satisfaction and sustained market positioning (Flores Konja, 2003; Gavrylychenko, 2024; Muhammad et al., 2024). Additionally, ensuring the aforementioned high levels of quality is beneficial for the company, both against competitors and for retaining current customers, attracting potential ones, and reaching new clients (Fitriani et al., 2024; IAASB, 2018; Nguyen et al., 2023).

To achieve effective service assurance, at least the following managerial measures must be considered: effectiveness, efficiency, and adaptability. In terms of effectiveness, this involves accurately identifying the objective needs and expectations of clients, ensuring that these are met with precision, timeliness, performance, accountability, reliability, cost-effectiveness, ease of use, speed, and attention (Flores Konja, 2003; Giraldo & Nuñez, 2020).

Finally, to ensure the quality of services, the leader's capacity to influence is also fundamental through the implementation of teamwork as a condition for achieving business efficiency, motivation, participation, and commitment from all. The leader must be competent to face challenges and make decisions that could be risky and complex (Cabana et al., 2020; Giraldo & Nuñez, 2020). Moreover, it is essential to understand that service assurance, articulated with internal control, has a significant impact on the quality of services and products, contributes to strengthening the business, fosters customer satisfaction, and encourages continuous improvement (Río-Cortina et al., 2022).

The internal observation conducted at TBI Asesoría Informática EIRL, a company in Peru, revealed a deficient implementation of these variables concerning services for technology development projects. The company lacked formal strategies for managing technology development projects aimed at modernizing internal control processes and service assurance. Additionally, issues of internal communication were confirmed, along with inadequate formal documentation detailing activities performed and repeated non-compliance with established internal policies to ensure the quality of technology development projects in the study subject company.

This study sought to answer the question: What is the relationship between the variables of internal control and service assurance in a Peruvian technology development company? The primary objective of this research was to determine how these variables relate in a Peruvian technology development company. It was hypothesized that internal control positively influences service assurance at TBI Asesoría Informática EIRL, Peru.

Methodology

This research applied a non-experimental, cross-sectional-correlational design, considering that the variables were observed as they occurred in their natural context, rather than being manipulated (Hernández Sampieri & Mendoza Torres, 2018; Tamayo & Tamayo, 2003).

The unit of analysis for the study was TBI Asesoría Informática EIRL, a technology consulting entity specialized in software development and the implementation of ERP systems based on artificial intelligence. Its management model is grounded in comprehensive audit practices aimed at identifying areas for improvement and ensuring compliance with quality standards at each phase.

The population consisted of all employees (15) working at TBI Asesoría Informática EIRL in 2024, selected through non-probability convenience sampling, facilitating access to participants (Hernández Sampieri & Mendoza Torres, 2018).

The research process unfolded in four stages. Initially, a thorough review of specialized literature was conducted to construct the theoretical framework on internal control and service assurance. Subsequently, specific instruments were designed to measure the study's variables. Self-administered surveys were then applied to the selected personnel, following an explanation of the study's objective and obtaining informed consent. Finally, statistical processing was performed, along with qualitative and quantitative data analysis to interpret and discuss the obtained results.

A structured questionnaire was utilized, consisting of 20 questions: questions 1 to 9 related to the internal control variable, and questions 11 to 20 addressed the service assurance variable. The instrument was previously validated through expert judgment from five specialists in the field, in accordance with established literature (Escobar-Pérez & Cuervo-Martínez, 2008). Additionally, Cronbach's Alpha reliability test was applied, yielding an

internal consistency index of 0.911, demonstrating high reliability. The statistical analysis of the information was conducted using the specialized software SPSS V.29.

Participation was ensured to be voluntary and informed through prior signed consent from participating employees. Moreover, confidentiality and anonymity of informants were protected in the presentation and analysis of data (World Medical Association Declaration of Helsinki, 2013).

Results and discussion

In Table 1, 73.33% rated the quality of internal control as "fair," and when combined with those who chose "poor," a total of 86.66% indicated deficiencies. Only 13.33% selected the "good" option. Clearly, there is an urgent need to review control mechanisms to strengthen corporate planning and organizational performance. In this sense, having robust internal control systems is fundamental for business growth and for promoting better strategic and operational decisions (Zhang et al., 2023).

Table 1

General descriptive analysis of the level of internal control

		Frequency	%
Valid	Poor	2	13.3
	Fair	11	73.3
	Good	2	13.3
	Total	15	100.0

In Table 2, the most striking data are found in items 2 (almost never = 6.7%, fair = 73.3%); 6 (almost never = 26.7%, fair = 53.2%); and 7 (almost never = 26.7%, fair = 73.3%). Regarding item 2, consulted studies suggest periodically reviewing, implementing, or modernizing internal control components to achieve business efficiency (Giraldo & Nuñez, 2020; Metreveli & Metreveli, 2024). The results of item 6 also align with previous studies that alert about a lack of appropriate policies and procedures for selecting processes in technology development projects (Birca & Babuci, 2023; Río-Cortina et al., 2022; Rivas Macías, 2022; Zhang et al., 2023). Lastly, item 7 aligns with prior studies indicating that the company needs to implement project records and documents in an orderly and systematic manner (Andrade et al., 2023; Mantilla, 2018).

Table 2

Specific descriptive analysis of the level of internal control

Items*	Never		Almost never		Fair		Almost always		Always	
	N°	%	N°	%	N°	%	N°	%	N°	%
1	0	0	1	6.7	9	60.0	5	33.3	0	0
2	0	0	1	6.7	11	73.3	3	20.0	0	0
3	0	0	2	13.3	5	33.3	8	53.3	0	0
4	0	0	3	20.0	4	26.7	8	53.3	0	0
5	1	6.7	2	13.3	7	46.7	5	33.3	0	0
6	0	0	4	26.7	8	53.3	3	20.0	0	0
7	0	0	4	26.7	11	73.3	0	0	0	0
8	0	0	1	6.7	8	53.3	6	40.0	0	0
9	2	13.3	4	26.7	6	40.0	3	20.0	0	0

*** Items**

1. Does the company follow necessary guidelines that contribute to good control in technology development projects?
2. Has the company implemented internal control components that support efficiency in technology development projects and are periodically reviewed for appropriateness?
3. Is a process-centered approach important for better project orientation?
4. Has the company developed an activity plan to detect important characteristics of processes?
5. Does the company integrate its management by connecting and interrelating its areas to identify processes?
6. Are there adequate policies and procedures for selecting processes in the company's technology development projects?
7. Does the company maintain orderly and systematic records and documents of the projects carried out to facilitate their review?
8. Has the company defined norms for periodic monitoring of developed controls regarding service risks?
9. Is the evaluation of the internal control structure of an entity vital for service assurance?

In Table 3, 53.3% rated the level of service assurance as fair. Although 46.7% considered it good, the overall result confirms weaknesses in strategic planning, inadequate identification of customer needs, and insufficient organizational capacity to adapt to new customer demands. In this regard, the scientific literature emphasizes the moderating role of the internal control system in the relationship between service quality and customer satisfaction (Giraldo & Nuñez, 2020). A strengthened and solid internal control significantly enhances this relationship, particularly in environments with accounting information systems (Haider Alibraheem et al., 2024; Masharipov et al., 2023; Muhammad et al., 2024).

Table 3

General descriptive analysis of the level of service assurance

		Frequency	%
Valid	Fair	8	53.3
	Good	7	46.7
	Total	15	100.0

In Table 4, while most items were rated as "fair" or "almost always," the most relevant data can be observed in items 11 (almost never = 20%, fair = 33.3%); 12 (almost never = 13.3%, fair = 46.7%); and 14 (fair = 53.3%). Regarding item 11, to achieve success in service assurance, it is recommended that the company progressively and incrementally align its organizational functioning with customer needs and expectations through marketing adapted to new technologies (Birca & Babuci, 2023; Muhammad et al., 2024; Río-Cortina et al., 2022). Concerning item 12, these results may indicate that the company has not rigorously undertaken defining customer needs and expectations prior to implementing objective measures that lead to service assurance (Gómez Betancourt et al., 2020; Khersiat, 2020; Metreveli & Metreveli, 2024). Lastly, for item 14, over 50% of participants rated the compliance with project timelines as fair. This situation leads to delays (affecting overall planning and service quality), difficulties in communication between organizational areas, and directly or indirectly limits service quality, forcing improvisation, reducing internal control capabilities, and causing errors that adversely affect customer service quality and diminish trust in the company (Flores Konja, 2003; Giraldo & Nuñez, 2020; Nguyen et al., 2023; Qin, 2021; Rivas Macías, 2022).

Table 5

Specific descriptive analysis of the level of service assurance

Items*	Never		Almost never		Fair		Almost always		Always	
	N°	%	N°	%	N°	%	N°	%	N°	%
10	0	0	2	13.3	7	46.7	6	40.0	0	0
11	0	0	3	20.0	5	33.3	4	26.7	3	20.0
12	0	0	2	13.3	7	46.7	6	40.0	0	0
13	0	0	2	13.3	7	46.7	6	40.0	0	0
14	0	0	0	0	8	53.3	5	33.3	2	13.3
15	0	0	2	13.3	2	13.3	9	60.0	2	13.3
16	1	6.7	1	6.7	3	20.0	8	53.3	2	13.3
17	0	0	0	0	9	60.0	6	40.0	0	0
18	0	0	0	0	8	53.3	7	46.7	0	0
19	0	0	1	6.7	6	40.0	8	53.3	0	0
20	0	0	0	0	6	40.0	9	60.0	0	0

*** Items**

1. Does the company fully utilize management indicators that contribute to achieving business objectives?
2. Does the company adequately define customer needs and expectations to determine effective measures for service assurance?
3. Does the company have the necessary equipment and trained personnel to measure efficiency in managing technology development projects?
4. Is all process information documented to generate adaptability measures for the services provided?
5. Does the company meet project deadlines?
6. Is it important to define the project development plan?
7. Does the company have a planning strategy to support the viability of services?
8. Does the company meet the requirements in implementing the project plan?
9. Are project execution and control carried out by qualified professionals in technology development?
10. For project delivery, does the company integrate the responsible team to execute corrective actions?
11. Will implementing internal control improve feedback on strategic planning before, during, and after the company's management, thereby enhancing service assurance?

Table 5 shows a strong positive and statistically significant correlation (r = 0.652; p = 0.008) between both variables. The significance level indicates that the correlation is significant at the 0.01 level (two-tailed), with a sample of 15 observations (N = 15). This result suggests that a higher level of internal control is significantly associated with an improvement in service assurance. Therefore, the general alternative hypothesis of the study is confirmed: there is a positive correlation between internal control and service assurance in TBI Asesoría Informática EIRL.

Table 5

Correlations of internal control vs. service assurance

		X	Y
Internal control	Pearson correlation (r)	1	0.652**
	Sig. (two-tailed) (p)		0.008
	N	15	15
Service assurance	Pearson correlation (r)	0.652**	1
	Sig. (two-tailed) (p)	0.008	
	N	15	15

Note: *. Correlation is significant at the 0.01 level (two-tailed)

In Table 6, a strong association was found between the variable internal control and the quality of technological service management (r = 0.694; p = 0.004). This result reinforces the need to implement internal control systems that help optimize processes impacting service quality (Al-Khasawneh & Razouk, 2023; Qin, 2021). Other research has found that improving the internal control system contributes to better business performance and growth (Huang, 2022). Additionally, it has been noted that internal control and service quality need to be maintained and improved as they positively and significantly influence the company's positive image (Fitriani et al., 2024).

Table 6

Correlations of internal control vs. technological service in project management

		X	Y1
Internal control	Pearson correlation (r)	1	0.694**
	Sig. (two-tailed) (p)		0.004
	N	15	15
Technological service in project management	Pearson correlation (r)	0.694**	1
	Sig. (two-tailed) (p)	0.004	
	N	15	15

Note: *. Correlation is significant at the 0.01 level (two-tailed)

Table 7 shows a significant correlation between the variable internal control and strategic planning (r = 0.528; p = 0.043), although of moderate magnitude. In this regard, when an organization has a consolidated internal control system, it automatically enhances strategic planning (Stanczyk-Hugiet & Maciejczyk, 2019; Zhang et al., 2023). Additionally, it aids in making objective and effective decisions that are crucial for ensuring regulatory compliance and improving financial performance. A study conducted in Vietnam, aimed at demonstrating the impact of internal control on the quality of accounting information in publicly listed companies, found that the quality of internal control significantly contributes to the quality of accounting information and helps ensure the security of company assets by reducing financial fraud and enhancing risk prevention (Nguyen et al., 2023).

Table 7
Correlations of internal control vs. strategic planning

		X	Y2
Internal control	Pearson correlation (r)	1	0.528*
	Sig. (two-tailed) (p)		0.043
	N	15	15
Strategic planning	Pearson correlation (r)	0.528*	1
	Sig. (two-tailed) (p)	0.043	
	N	15	15

Note: *. Correlation is significant at the 0.05 level (two-tailed)

Conclusions

Internal control and its strategic and integrated application enable the achievement of quality and service assurance, especially in expanding companies. A significant positive correlation was found between this variable and service assurance (in general), as well as with technological services in project management. Furthermore, this type of system and strategic planning (specifically) underscore the urgency of integrating innovative control practices that transcend administrative procedures and become a structural pillar for the organization's business performance.

The deficiencies observed in the utilization of systematic records and constant feedback strategies limited the continuous improvement of the company under study. To address these deficiencies, it is essential to strengthen the organizational culture towards a preventive approach, facilitate risk management, ensure transparency, and maintain precise documentation of all company operations. In this way, efficiency would be enhanced through the implementation of standardized internal audit processes, ongoing training for employees, effective communication channels within the organization, planning, and timely evaluation of results. This comprehensive approach can transform the internal control structure for corporate sustainability and organizational transformation.

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