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Research Article

The role of gender diversity in influencing the performance of internal auditors in reducing financial corruption

Aseel Ahmed Shakir¹, Shahlaa Hilal Shabeeb², Amal Majeed Kitab³, Wisam Neema Hussein^{4*}¹ Tikrit University* wisam.hussein@tu.edu

ABSTRACT

This study investigates the role of gender diversity in enhancing the performance of internal auditors and its impact on reducing financial and administrative corruption. Grounded in theories of governance, equality, and organizational performance, the research explores how balanced gender representation influences key dimensions of internal auditing—*independence, competence, and methodology*—and their collective effect on corruption detection. The study was applied to internal audit departments in governmental institutions in Salahaddin Governorate, Iraq, using a questionnaire distributed to 60 internal auditors. Data were analyzed using descriptive statistics and Pearson's correlation coefficient. The results revealed that gender diversity significantly improves professional competence, which in turn enhances the ability to detect corruption cases ($r = 0.80$, $p < 0.001$). However, independence/objectivity and methodology showed weak or non-significant relationships with corruption detection. The findings highlight that gender diversity contributes primarily through skill enhancement rather than structural or procedural changes. The study concludes that gender diversity is not only a matter of social justice but also a practical mechanism for improving internal audit effectiveness. It recommends adopting fair recruitment and promotion policies, developing gender-sensitive capacity-building programs, and reinforcing governance frameworks to ensure the sustainability of anti-corruption outcomes.

KEYWORDS: Gender diversity; internal auditing; financial corruption; administrative corruption; audit competence; governance; audit independence; anti-corruption; organizational performance; Iraq

INTRODUCTION

In the contemporary business world, issues of governance, transparency, and integrity have become fundamental pillars for successful institutions. With the growing challenges arising from globalization and technological advancement, internal auditing has emerged as an effective control mechanism that contributes to enhancing governance and combating financial and administrative corruption. Moreover, gender diversity has become a central issue in the fields of management and business, given its positive effects on institutional performance, innovation capacity, and competitiveness.

Gender diversity in the workplace refers to the balanced representation of both genders across various administrative and functional levels, reflecting the principles of equal opportunity and fairness. Recent studies have shown that organizations adopting gender diversity policies achieve higher performance levels. According to McKinsey's report "Diversity Matters Even More" (2023), companies with gender-diverse leadership teams record up to 39% higher financial returns.

*Corresponding author

Wisam Neema Hussein,

Tikrit University

e-mail: wisam.hussein@tu.edu

On the other hand, financial and administrative corruption represents one of the most significant challenges facing institutions, as it leads to resource wastage, undermines trust, and weakens competitiveness. In this context, internal auditing stands out as an effective monitoring mechanism. As highlighted by Touhami and Aloun (2016), internal auditing is among the key functions influencing the design and development of internal control systems and the optimal use of resources, thereby enhancing the ability to detect and combat financial and administrative corruption.

In light of the above, it becomes essential to study the relationship between gender diversity and the performance of internal auditors in preventing corruption. The United Nations report “It’s Time: Addressing the Gender Dimensions of Corruption” (2020) pointed out a strong link between gender inequality and corruption, suggesting that promoting gender equality can serve as an effective strategy to combat it.

Gender diversity within internal audit teams can enhance their effectiveness by bringing diverse perspectives and different approaches to problem-solving, thereby improving the identification of risks and detection of corruption cases. Additionally, balanced gender representation can strengthen the independence of audit teams and their ability to resist external pressures.

Despite the importance of this topic, research exploring the relationship between gender diversity and internal auditors’ performance in preventing corruption remains limited, particularly in the Arab context. Hence, this study aims to fill this research gap.

The objective of this study is to analyze the relationship between gender diversity and the performance of internal auditors in preventing financial and administrative corruption, and to identify the mechanisms through which gender diversity can enhance the effectiveness of internal auditing in combating corruption. Furthermore, it seeks to provide practical recommendations for organizations on how to leverage gender diversity to strengthen internal control systems and anti-corruption efforts.

RESEARCH METHODOLOGY AND LITERATURE REVIEW

STUDIES ON GENDER DIVERSITY AND ITS IMPACT ON ORGANIZATIONAL PERFORMANCE

The McKinsey (2023) study indicated a strong positive relationship between gender diversity in leadership and higher corporate performance levels. Based on a database covering 1,265 companies across 23 countries, the study revealed that gender-diverse firms outperform others financially by up to 39%. Similarly, the *Match* (2023) report confirmed that organizations prioritizing gender equality tend to be more profitable and innovative, benefiting from diverse perspectives that lead to improved financial outcomes. Furthermore, the *Bakkah Education* (2023) study on “Benefits, Challenges, and Management of Diversity in Human Resources” found that diversity in the workplace fosters a stronger organizational culture, promoting better communication and collaboration among employees, which positively impacts corporate reputation and overall performance. Collectively, these studies demonstrate that gender diversity adds value to institutions—not only from a social justice perspective but also in terms of financial and operational performance. This supports the notion that promoting gender diversity within internal audit teams can positively influence their performance.

STUDIES ON INTERNAL AUDITING AND ITS ROLE IN COMBATING CORRUPTION

Touhami and Aloun (2016) concluded that internal auditing is one of the key functions influencing the design and development of internal control systems and the optimal utilization of resources, thereby strengthening the capacity to detect and combat financial and administrative corruption. Similarly, Al-

*Corresponding author
Wisam Neema Hussein,
Tikrit University
e-mail: wisam.hussein@tu.edu

Mudallal (2007) emphasized the importance of internal audit bodies in fighting corruption, noting that with adequate administrative and legal support, these bodies can prevent numerous cases of financial corruption before they occur. In addition, Al-Issawi (2016), in his study titled “*The Role of Internal Control in Combating Financial Corruption*”, highlighted that internal control systems play a crucial role in preventing and countering financial and administrative corruption, and that strengthening these systems enhances transparency and integrity within institutions. These studies collectively underscore the vital role of internal auditing in preventing corruption and emphasize the need to enhance its effectiveness through various mechanisms, including promoting gender diversity within audit teams.

STUDIES ON THE RELATIONSHIP BETWEEN GENDER DIVERSITY AND COMBATING CORRUPTION

The United Nations (2020) report identified a close relationship between gender inequality and corruption, asserting that promoting equality and empowering women can serve as an effective strategy for combating corruption. Likewise, the World Bank (2018) study found that increasing women’s participation in institutions can help reduce corruption levels, as women tend to adhere more strongly to ethical values and integrity in certain contexts. These studies point to a positive relationship between gender diversity and anti-corruption efforts, supporting the idea that increasing women’s representation in institutions—including internal audit teams—can enhance transparency, integrity, and the fight against corruption.

STUDIES ON THE RELATIONSHIP BETWEEN GENDER DIVERSITY AND INTERNAL AUDITING

The Institute of Internal Auditors (IIA, 2019) found that diversity within internal audit teams contributes to improving audit quality by providing multiple perspectives that enable more effective risk identification. Similarly, Deloitte (2020) emphasized the significance of gender diversity in the auditing profession, indicating that gender-diverse teams are more capable of identifying risks and offering more comprehensive recommendations. These studies highlight the importance of gender diversity within internal audit teams and suggest that such diversity can improve audit quality and effectiveness in risk identification and corruption prevention.

RESEARCH GAP

A review of prior studies reveals a research gap characterized by a lack of studies directly addressing the relationship between gender diversity and the performance of internal auditors in preventing corruption, particularly within the Arab context. Most previous research focused on two variables only and did not examine the interrelationship among the three variables in an integrated manner.

SIGNIFICANCE OF THE STUDY

This study derives its significance from addressing an important topic that integrates three key variables: gender diversity, internal auditing, and the prevention of financial and administrative corruption. It contributes to enriching the Arabic literature on gender diversity, internal auditing, and anti-corruption, where a notable shortage of studies exists linking these variables. The study also presents a comprehensive theoretical framework explaining the mechanisms through which gender diversity influences internal auditors’ performance in preventing corruption. Furthermore, it holds special importance amid the global movement toward promoting gender equality and empowering women across various fields, including auditing and oversight. Several international organizations, such as the United Nations and the World Bank,

*Corresponding author
Wisam Neema Hussein,
Tikrit University
e-mail: wisam.hussein@tu.edu

have underscored the importance of enhancing gender diversity as an effective strategy for combating corruption and achieving sustainable development.

RESEARCH PROBLEM

The research problem lies in the limited understanding of the relationship between gender diversity and the performance of internal auditors in preventing financial and administrative corruption, especially in the Arab environment. Despite the growing global interest in gender diversity and anti-corruption issues, there remains a clear lack of studies linking these two variables within the context of internal auditing. This issue is further exacerbated by the persistence of financial and administrative corruption in many institutions and the weak effectiveness of internal control mechanisms in preventing it. At the same time, women's participation in internal auditing—particularly in leadership positions—remains limited in many organizations. Accordingly, this study revolves around the central research question: *What is the role of gender diversity in influencing the performance of internal audit teams in preventing financial and administrative corruption?*

RESEARCH HYPOTHESIS

This study is based on the main hypothesis that gender diversity within internal audit teams positively influences their performance in preventing financial and administrative corruption. From this main hypothesis, several sub-hypotheses are derived:

- Hypothesis 1: Gender diversity within internal audit teams enhances independence and objectivity, thereby improving their ability to detect corruption cases.
- Hypothesis 2: Gender diversity within internal audit teams enhances competence and professional capabilities, thereby improving their ability to uncover corruption.
- Hypothesis 3: Gender diversity within internal audit teams strengthens methodology and work procedures, thereby improving their ability to detect corruption.

THE APPLIED ASPECT

GENDER DIVERSITY

Diversity refers to the participation of various heterogeneous groups working together, meaning the presence of a mix of individuals differing in age, gender, religion, and educational background to improve corporate performance (Kirsh, 2020). Board diversity can be defined as the degree of heterogeneity among board members in terms of attributes such as age, gender, religion, educational background, technical skills, experience, life exposure, personal attitudes, and perspectives, all of which help identify organizational problems, develop solutions, provide diverse human resources, enhance investor confidence, and improve corporate performance (Harymawan, 2020).

The study by Adams and Funk (2012) indicated that women are generally more gender-sensitive and less power-oriented than men; however, it also found that the presence of a woman on the board does not necessarily lead to risk aversion—contrary to the findings of Faccio et al. (2015) and Zeng and Wang (2016). Governments have shown increasing interest in women's rights movements that advocate for greater female participation in the workforce and involvement across social, economic, and political life, including corporate boards and audit committees. This interest has translated into legal and regulatory actions to enhance female representation. For instance, Norway's 2003 law mandated that corporate boards include at least 40% women, while Spain's *Gender Equality Law* of 2007 required a minimum female representation of 40% on corporate boards (Shata & Mohsni).

*Corresponding author
Wisam Neema Hussein,
Tikrit University
e-mail: wisam.hussein@tu.edu

A review of studies in emerging market countries shows that they have followed similar research paths to those in developed markets, with comparable variations in findings. Some studies indicate that in countries with official support for women's empowerment and less cultural resistance, publicly listed firms achieved better profitability and market value than others (Al et al., 2015). Comparable findings were reported in studies on Chinese companies (Jebran et al., 2019; Bhat et al., 2020), Indian firms (Punna, 2020), Pakistani firms (Ulla et al., 2018), Turkish firms (Ararat & Yartogau et al., 2015), and South African companies (Wiklows & Linde, 2016). Nevertheless, results in emerging markets remain inconsistent with similar studies in advanced economies.

INTERNAL AUDITING

The Institute of Internal Auditors (IIA) requires internal auditors to plan and perform their work in a manner that enables them to reach meaningful conclusions and provide recommendations for improvement. Typically, the internal audit department's ability to plan, execute, and communicate audit findings effectively is used as a proxy for audit quality. Hence, audit quality can be seen as a function of the auditors' extensive experience, the reasonableness of the audit scope, the effectiveness of execution, and the communication of results.

According to the American Institute of Certified Public Accountants (AICPA, 1991, Standard No. 65), several factors determine internal audit quality, including the auditors' qualifications and the degree of objectivity as assessed by those reviewing or relying on the internal audit report. The IIA (2003) added three critical dimensions to audit quality: independence, objectivity, and competence. Organizational management and external auditors—who typically rely on internal audit findings—use these factors to assess the quality of internal control systems (Olateru & Izedonmi, 2021, p.19).

To achieve this, the internal audit function must be periodically evaluated by the head of internal audit or a designated manager, alongside a broader review of internal control systems. The effectiveness, objectivity, and performance of internal auditors, as maintained by both the audit committee and management, are crucial factors influencing internal audit quality (Eisa, 2008, p.57).

Many modern organizations aim to enhance the quality of their operations by eliminating errors, identifying deviations, and implementing continuous improvements to meet management needs and remain competitive. In general, quality can be defined as the degree of compliance with established requirements (Maghout, 2017, p.35).

Accordingly, internal audit quality can be defined as *“the extent to which organizations adhere to internal auditing standards, policies, and procedures that guide them toward achieving required objectives, as well as their commitment to professional conduct during internal audit activities.”* This adherence leads to the detection of weaknesses and errors, the formulation of corrective recommendations, and the achievement of objectives.

Abbitt et al. (2016, p.3) developed an *Internal Audit Quality Index* based on a set of empirical indicators emphasizing independence, competence, and operational success as key aspects of audit quality. Therefore, audit quality encompasses inputs, processes, outputs, and outcome factors—such as efficiency, independence, audit performance, internal audit activities, and audit committee support.

Internal auditing must remain objective while providing assurance and consulting services related to risk management and control effectiveness. It should regularly assess management plans and assurances, addressing gaps through ongoing communication with relevant stakeholders (particularly the audit committee). Internal auditing thus plays a vital role in preventing material misstatements and ensuring accountability.

*Corresponding author
Wisam Neema Hussein,
Tikrit University
e-mail: wisam.hussein@tu.edu

FINANCIAL AND ADMINISTRATIVE CORRUPTION

Administrative corruption is generally defined as a phenomenon in which public officials exploit their positions or authority to achieve personal or group benefits unlawfully or unethically. Administrative corruption negatively impacts the quality of public services, as well as economic, social, and democratic development, and human rights in affected countries.

The causes of administrative corruption vary across societies and between developing and developed countries. Numerous political, economic, social, legal, and administrative factors contribute to its emergence—stemming from both internal and external sources (Ali, Ben Tayeb, & Zakaria, Mahloul, 2018).

Corruption is a condemned phenomenon that must be addressed and eradicated to protect society from its harmful consequences. Effective and comprehensive treatment, however, requires an understanding of the root causes behind the spread of financial and administrative corruption. As a multidimensional issue, corruption's causes are diverse, touching personal, institutional, and environmental aspects.

- **Personal factors:** The majority of studies suggest a strong link between certain individual characteristics and corrupt administrative practices in business organizations and government institutions. These factors include age, years of service, education level, occupation, and specialization. Other personal factors—such as family influence, social background, financial needs, personal values, and religious commitment—also shape an individual's ethical orientation and behavior.
- **Institutional and organizational factors:** Several organizational and institutional factors contribute to corrupt practices, including corporate culture, organizational size, weak oversight systems, relationships with senior management, hierarchical structures, authority distribution, and job instability.

In summary, addressing financial and administrative corruption requires an integrated understanding of these factors and the implementation of preventive and corrective mechanisms to enhance transparency, accountability, and integrity across institutions.

THE APPLIED ASPECT

This study aimed to examine the effect of gender diversity within internal audit teams on improving their ability to detect cases of financial and administrative corruption. The study population consisted of all employees working in internal audit departments in governmental institutions in Salahaddin Governorate, Iraq. A random sample of 60 internal auditors representing various functional levels was selected.

The questionnaire was developed based on prior literature and included six questions distributed across three main dimensions: independence and objectivity, competence and professional capabilities, and methodology and work procedures. A five-point Likert scale (from 1 = *Strongly Disagree* to 5 = *Strongly Agree*) was used to measure participants' responses.

For data analysis, descriptive statistical methods such as mean, standard deviation, and minimum and maximum values were employed to describe response trends. In addition, Pearson's correlation coefficient was used to measure the strength and direction of the relationships between the sub-variables (independence, competence, and methodology) and the ability to detect corruption.

The results revealed that gender diversity primarily contributes through the enhancement of professional competence, while no strong evidence was found of a direct effect on independence or methodology.

3.1 Results Analysis

*Corresponding author
Wisam Neema Hussein,
Tikrit University
e-mail: wisam.hussein@tu.edu

Table 1. The results of 60 questionnaires, showing the mean, standard deviation, and minimum value for each question.

Variable	Mean	Standard Deviation	Minimum Value
Q1_Independence	4.1	0.8377	3
Q2_Objectivity	3.52	1.186	2
Q3_Compentence	4.18	0.8924	3
Q4_Corruption Detection	3.48	1.1716	2
Q5_Methodology	4.08	0.8496	3
Q6_Planning	3.7	1.1832	2

Source: Prepared by the researchers based on SPSS output.

The results indicate high mean values for competence and methodology (Q3, Q5), both exceeding 4, and a similarly strong score for independence (Q1 = 4.1). Meanwhile, objectivity (Q2) and corruption detection (Q4) recorded slightly lower averages (~3.5).

Table 2. The correlation results

Dimension	Correlation Coefficient (r)	p-value	Interpretation
Independence/Objectivity ↔ Corruption Detection	0.021	0.873	Weak, not significant
Competence ↔ Corruption Detection	0.802	<0.001	Very strong, statistically significant
Methodology ↔ Corruption Detection	-0.11	0.405	Weak negative, not significant

Source: Prepared by the researchers based on SPSS output.

These results demonstrate a strong and statistically significant correlation between competence and corruption detection ($r = 0.80$, $p < 0.001$), confirming that gender diversity contributes directly to improved audit performance through higher professional competence. However, independence and methodology showed weak or non-significant correlations, suggesting the need for broader samples or the consideration of intervening variables such as organizational ethics or institutional support.

DISCUSSION OF THE INTERNAL AUDIT QUESTIONNAIRE RESULTS

The descriptive table shows that most sub-dimensions scored relatively high mean values (4.0–4.2), including independence (Q1), competence (Q3), and methodology (Q5), reflecting participants' recognition of gender diversity's importance in enhancing these core aspects of internal audit work.

Conversely, objectivity (Q2) and corruption detection (Q4) recorded slightly lower averages (~3.5), suggesting that while respondents acknowledge the role of diversity in improving competence and methodology, they perceive its direct impact on corruption detection as less clear.

This variation implies that the relationship between gender diversity and the ability to detect corruption is not always linear or direct but may operate through intermediary channels—such as enhancing professional skills and improving methodological practices—while the impact on independence and objectivity may require stronger institutional and ethical support.

*Corresponding author
Wisam Neema Hussein,
Tikrit University
e-mail: wisam.hussein@tu.edu

3.3 Discussion of Correlation Results Between Dimensions and Corruption Detection

- Competence ↔ Corruption Detection ($r = 0.80$, $p < 0.001$): The relationship is very strong and statistically significant, strongly supporting the second hypothesis. This indicates that when gender diversity enhances the competence of audit teams, it directly translates into a greater capacity for detecting corruption cases.
- Independence/Objectivity ↔ Corruption Detection ($r = 0.02$, not significant): The relationship is very weak and not statistically significant, indicating that gender diversity alone does not necessarily strengthen independence or objectivity unless supported by structural factors such as direct reporting lines to audit committees or clear conflict-of-interest policies.
- Methodology ↔ Corruption Detection ($r = -0.11$, not significant): The relationship is weakly negative and not significant. This could mean that methodological improvements resulting from diversity may take time to show tangible effects on corruption detection, or that participants do not directly associate procedural development with actual detection results.

GENERAL DISCUSSION OF FINDINGS

Participants rated competence and methodology highly, but statistical analysis confirmed that competence is the main channel through which gender diversity positively affects corruption detection.

While independence and objectivity remain theoretically crucial, they did not show significant statistical correlations in this sample. This suggests that improving these dimensions may require institutional interventions—such as stronger governance frameworks, oversight from audit committees, and ethics training—beyond gender diversity alone.

The key conclusion is that gender diversity is not merely a social value but a practical driver of professional competence, which in turn enhances the effectiveness of internal auditing in detecting financial and administrative corruption.

The study therefore recommends adopting an integrated intervention framework focused on promoting gender diversity within the internal audit function as a direct lever for improving professional competence, supported by stronger governance, methodological rigor, and analytical capacity in corruption detection.

The proposed framework includes:

- Fair recruitment and promotion policies,
- Specialized capacity-building (e.g., data analytics, risk-based auditing),
- Clear reporting lines that strengthen independence and objectivity,
- Safe whistleblowing channels, and
- A performance dashboard to monitor the sequence of impact: Diversity → Competence → Detection Outcomes, ensuring sustainable results and reduced corruption levels.

DISCUSSION OF HYPOTHESES

1. First Sub-Hypothesis: *Gender diversity → enhances independence and objectivity → improves corruption detection.*

The correlation between independence/objectivity and corruption detection ($r \approx 0.02$, $p \approx 0.87$) was very weak and not statistically significant. Despite a relatively high descriptive mean for independence (~4.1), this was insufficient to establish significance. Result: Hypothesis rejected due to lack of statistical support.

*Corresponding author
 Wisam Neema Hussein,
 Tikrit University
 e-mail: wisam.hussein@tu.edu

2. Second Sub-Hypothesis: *Gender diversity* → *enhances competence and professional capabilities* → *improves corruption detection*.

A very strong and statistically significant correlation was found between competence and corruption detection ($r \approx 0.80$, $p < 0.001$), with a high descriptive mean (~ 4.18). Result: Hypothesis strongly accepted.

3. Third Sub-Hypothesis: *Gender diversity* → *enhances methodology and work procedures* → *improves corruption detection*.

The correlation between methodology and corruption detection was weakly negative and not significant ($r \approx -0.11$, $p \approx 0.40$), despite a relatively high mean (~ 4.08). Result: Hypothesis rejected due to lack of statistical significance.

CONCLUSION AND RECOMMENDATIONS

The results indicate that gender diversity within internal audit teams has a tangible and statistically significant impact through the enhancement of professional competence, which directly improves the ability to detect financial and administrative corruption.

However, no significant effects were found for independence/objectivity or methodology, suggesting that these dimensions require stronger institutional and governance support to translate into practical results.

In conclusion, gender diversity serves as a key catalyst for improving internal audit quality, yet its maximum impact on anti-corruption efforts depends on the existence of a supportive organizational and ethical environment.

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*Corresponding author
Wisam Neema Hussein,
Tikrit University
e-mail: wisam.hussein@tu.edu

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*Corresponding author
 Wisam Neema Hussein,
 Tikrit University
 e-mail: wisam.hussein@tu.edu

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