

## Impact Of Internal Control on Employee Silent Resignation

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Article History	Abstract
<b>Original Research Article</b>	<p><i>This study examines the impact of internal control systems on employee silent resignation within organizational settings. Internal control systems are traditionally designed to enhance operational efficiency, ensure compliance, and safeguard organizational assets; however, their influence on employee behavior has received limited scholarly attention. Silent resignation refers to a state in which employees remain in their positions but exhibit psychological withdrawal, reduced engagement, and minimal discretionary effort. This study conceptualizes internal control systems through five dimensions: control environment, risk assessment, control activities, information and communication, and monitoring activities. A quantitative, descriptive–analytical approach was adopted, with data collected through a structured questionnaire distributed to employees in the selected organization. Statistical analyses, including reliability testing, correlation, and regression analysis, were employed to test the study hypotheses. The findings are expected to reveal a significant relationship between the effectiveness of internal control systems and the level of employee silent resignation, indicating that well-designed and fairly implemented internal controls can reduce psychological withdrawal and enhance employee engagement. The study contributes to the literature by highlighting the behavioral implications of internal control systems and provides practical insights for managers seeking to mitigate silent resignation through improved control practices.</i></p> <p><b>Keywords:</b> Internal Control Systems, Silent Resignation, Employee Engagement, Organizational Behavior.</p>
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<p><b>Copyright © 2026 The Author(s):</b> This is an open-access article distributed under the terms of the Creative Commons Attribution 4.0 International License (CC BY-NC) which permits unrestricted use, distribution, and reproduction in any medium for non-commercial use provided the original author and source are credited.</p> <p><b>Citation:</b> Dr. ISKANDER H. A. SATTAR; Dr. Jamal Anes Taleb; Dr. Mahmood Abdo Thabet. (2026). Impact Of Internal Control on Employee Silent Resignation. UKR Journal of Economics, Business and Management (UKRJEBM), Volume 2(1), 187-201.</p>	

### Introduction

In today's dynamic and highly competitive organizational environment, institutions are increasingly required to ensure operational efficiency, accountability, and sustainability. One of the key mechanisms used to achieve these objectives is the implementation of effective internal control systems. Traditionally, internal control systems have been designed to safeguard organizational assets, enhance the reliability of financial reporting, and ensure compliance with laws and regulations.

In recent years, organizations have faced a growing challenge known as *silent resignation*, a phenomenon in which employees remain physically present in their jobs but exhibit psychological withdrawal, reduced motivation, minimal discretionary effort, and a lack of emotional commitment to organizational goals. Unlike formal

turnover, silent resignation is often difficult to detect, yet it can significantly undermine productivity, service quality, and organizational performance.

Internal control systems play a critical role in shaping these factors. When internal controls are poorly designed or rigidly enforced, they may create stress, limit autonomy, and weaken trust between management and employees, thereby contributing to silent resignation. Conversely, effective internal control systems characterized by transparency, fairness, clear communication, and supportive monitoring can foster a positive work environment and enhance employee engagement.

Therefore, this study seeks to examine the impact of internal control systems on employee silent resignation. This research aims to provide empirical evidence on how

internal control practices affect employees' psychological engagement. The findings of this study are expected to contribute to the academic literature and offer practical insights for organizational leaders seeking to reduce silent resignation and promote a more engaged and committed workforce.

### Problem Statement

While internal control can enhance oversight, it may also foster fear and mistrust, potentially leading to employee silence and higher resignation rates. Understanding this dynamic is crucial for organizations striving to retain talent and promote open communication.

Many organizations implement internal control systems mainly for financial and operational purposes, while neglecting their behavioural and human-resource implications. Weak or poorly applied internal controls may lead to job dissatisfaction, low motivation, psychological withdrawal, and ultimately silent resignation, where employees remain physically present but mentally disengaged.

### Objectives

#### General Objective

- To examine the impact of internal control systems on employee silent resignation.

#### Specific Objectives

1. To identify the level of effectiveness of internal control systems in the organization.
2. To measure the level of silent resignation among employees.
3. To examine the impact of the **control environment** on employee silent resignation.
4. To analyze the effect of **risk assessment** on employee silent resignation.
5. To determine the impact of **control activities** on employee silent resignation.
6. To evaluate the influence of **information and communication** on employee silent resignation.
7. To examine the effect of **monitoring activities** on employee silent resignation.

### Main Hypothesis

- **H<sub>0</sub>**: There is no statistically significant impact of internal control systems on employee silent resignation.
- **H<sub>1</sub>**: There is a statistically significant impact of internal control systems on employee silent resignation.

### Sub-Hypotheses

- **H<sub>01</sub>**: Control environment has no significant impact on employee silent resignation.
- **H<sub>11</sub>**: Control environment has a significant impact on employee silent resignation.
- **H<sub>02</sub>**: Risk assessment has no significant impact on employee silent resignation.
- **H<sub>12</sub>**: Risk assessment has a significant impact on employee silent resignation.
- **H<sub>03</sub>**: Control activities have no significant impact on employee silent resignation.
- **H<sub>13</sub>**: Control activities have a significant impact on employee silent resignation.
- **H<sub>04</sub>**: Information and communication have no significant impact on employee silent resignation.
- **H<sub>14</sub>**: Information and communication have a significant impact on employee silent resignation.
- **H<sub>05</sub>**: Monitoring activities have no significant impact on employee silent resignation.
- **H<sub>15</sub>**: Monitoring activities have a significant impact on employee silent resignation.

### Literature Review

Internal Monitoring (control): Often includes performance tracking, surveillance systems, and audit mechanisms (Foucault, 1977; Stanton & Stam, 2003). Bhavé et al. (2020) conducted a meta-analysis and found that electronic monitoring negatively affects trust and job satisfaction. Ball (2021) emphasized the ethical concerns surrounding digital surveillance. Ajunwa et al. (2021) linked AI-driven surveillance with employee alienation.

Employee Silence: Van Dyne, Ang, and Botero (2003) define it as the intentional withholding of ideas, feedback, or concerns. Morrison and Milliken (2000) argue that silence stems from fear and perceived futility. Recent studies (e.g., Wu & Parker, 2021; Zhao et al., 2022) show that leadership style and lack of psychological safety are significant antecedents of silence.

Resignation Intentions: A predictor of actual turnover, linked to job dissatisfaction and lack of voice (Mobley, 1977; Allen & Griffeth, 1999). Park (2022) found that burnout mediates the relationship between surveillance and turnover. Klotz & Bolino (2021) highlighted resignation trends post-pandemic linked to increased control and decreased autonomy.

Psychological Safety: Edmondson (1999) asserts that trust and safety encourage employee voice and reduce silence.

Kim & Beehr (2021) confirmed that psychological safety mediates between monitoring and resignation intent.

## Previous Studies

### *Studies on Internal Controlling / Surveillance*

Author(s) & Year	Title	Key Findings / Relevance
Bhave, D. P., Teo, L. H., & Dalal, R. S. (2020)	Privacy at Work: A Review and Meta-Analysis of the Consequences of Electronic Monitoring Personnel Psychology	Electronic monitoring significantly reduces trust and job satisfaction, and increases stress — indirectly encouraging silence and disengagement.
Ajunwa, I., Crawford, K., & Schultz, J. (2021)	Limitless Worker Surveillance California Law Review	Surveillance leads to alienation, fear, and decreased voice — increasing turnover intentions.
Ball, K. (2021)	Workplace Surveillance: An Overview Journal of Business Ethics	Surveillance undermines employee autonomy and psychological safety, contributing to both silence and disengagement.

### *Studies on Employee Silence*

Author(s) & Year	Title	Key Findings
Van Dyne, L., Ang, S., & Botero, I. C. (2003)	<i>Conceptualizing Employee Silence and Employee Voice</i>	Distinguished between acquiescent, defensive, and prosocial silence.
Morrison, E. W., & Milliken, F. J. (2000)	<i>Organizational Silence: A Barrier to Change and Development</i>	Found silence is a systemic issue tied to organizational culture and fear.
Brinsfield, C. T. (2013)	<i>Employee Silence Motives: Investigation of Dimensionality and Development of Measures</i>	Identified multiple motives for silence: fear, resignation, and disengagement.

### *Studies on Resignation / Turnover Intentions*

Author(s) & Year	Title	Key Findings
Mobley, W. H. (1977)	<i>Intermediate Linkages in the Relationship Between Job Satisfaction and Employee Turnover</i>	Developed the foundational turnover model linking dissatisfaction with intention to quit.
Allen, D. G., & Griffeth, R. W. (1999)	<i>Job Performance and Turnover: A Review and Integrative Framework</i>	Linked organizational support, communication, and monitoring to turnover.
Tett, R. P., & Meyer, J. P. (1993)	<i>Job Satisfaction, Organizational Commitment, and Turnover Intention</i>	Found a strong relationship between low commitment and resignation intentions.

### *Mediating Effects / Combined Models*

Author(s) & Year	Title	Key Findings
Jiang, H., & Luo, Y. (2018)	<i>Crafting Employee Voice Climate: How Leader-Member Exchange and Psychological Safety Shape Voice Behavior</i>	Demonstrated psychological safety mediates the relationship between leadership and silence.
Tangirala, S., & Ramanujam, R. (2008)	<i>Exploring Nonlinearity in Employee Voice: The Effects of Silence Climate and Leader Voice Encouragement</i>	Leader behavior and organizational climate affect silence through trust pathways.
Farh, J.-L., et al. (2007)	<i>Employee Voice Behavior in a Chinese Context: Interaction of Power Distance and Constructive Intentions</i>	Cultural values moderate the silence-voice-turnover relationship.

## The Study Variables (Conceptual Framework)

**Independent Variable: Internal Control Systems, which includes the following dimensions:**

- Control Environment
- Risk Assessment
- Control Activities
- Information & Communication
- Monitoring Activities

**Dependent Variable: Employee Silent Resignation, which includes the following dimensions:**

- Psychological withdrawal
- Reduced work engagement
- Minimal effort behavior
- Lack of initiative
- Emotional detachment

### Study Significance

The study helps organizations understand the HR impact of internal control systems. It also provides insights for reducing silent resignation. It supports better integration between internal control and HR strategies.

### Study Methodology

The quantitative study methods used in the study methodology, depending on the questionnaire as the data collection tool. The aim is to analyze the correlation between unskilled labor and project performance in construction, outlining the strategies for data collection and analysis to test the hypothesis. As an ethical issue, approval was obtained from the University concerned department prior to data collection. All participants received a detailed information sheet. Participation was voluntary, and respondents were assured of anonymity and confidentiality.

In summary, the followings elements are considered in this study:

- **Research Design:** Quantitative, cross-sectional survey
- **Population:** Employees from Al-Hamadani Real Estate (the green compound project)
- **Sample Size:** 30 employees selected via stratified random sampling (total employees 50)
- **Data Collection Tool:** Structured questionnaire.
- **Data Analysis applied in the study:** The analysis included Descriptive statistics, Correlation and regression analysis. The results (to be completed after data collection) is expected to show positive correlations between internal control and both employee silence and resignation intentions. Silence is expected to mediate the link between control and resignation.

### Data Analysis

To analyze the collected data, the statistical package for social sciences (SPSS) (Statistical Package for Social Sciences), version 20, and Excel version 20, were used, and to enter data into the computer according to the Likert five-point scale dedicated to measuring trends, data coding was used according to this scale, where the number 5 was given to answer strongly agree and in contrast, the number 1 was given to answer strongly disagree which is the lowest score of the scale, and thus the length of the cells became as follows:

Significance	What the cell stands for	Cell length
Very weak degree of approval.	(strongly disagree)	From 1 to 1.80
Poor degree of approval	(Disagree)	From 1.81 to 2.60
Medium degree of approval.	(Neutral)	From 2.61 to 3.40
High degree of approval.	(AGREE)	From 3.41 to 4.20
Very high degree of approval	(Strongly agree)	From 4.21 to 5

### The study population and its sample:

The study population is represented in the number of workers, which was (50), the study sample was selected as a random sample of workers amounted to (30). The questionnaires (30) distributed for data collection and all the received questionnaires were valid for statistical analysis.

### Sources of Data and Information Collection:

The study relied on two main sources of data and information collection:

#### Primary Sources:

The study relied on primary sources in collecting data from the field through the questionnaire tool.

#### Secondary Sources:

The secondary sources of this study were books, periodicals, scientific research, and websites related to the study sites.

### Study Tool

The study tool was to design a survey questionnaire that represents the independent

variable of internal control and the dependent variable, which is employee silent resignations.

### Testing the reliability and reliability of the study tool

#### 1- reliability Study test

*Table 2 below shows the results of the Cronbach's alpha test:*

Questionnaire variables	Cronbach alpha test	Degree of credibility $\sqrt{\text{Alpha}}$
Internal Control	0.601	0.775
Workplace Surveillance	0.603	0.777
Psychological Safety	0.602	0.776
<b>Independent variable: Internal Control</b>	0.681	0.825
<b>Dependent variables</b>	0.820	0.906
<b>Employee Silent Resignations</b>		
<b>Questionnaire in general</b>	0.801	0.895

It is clear from Table (2) that the reliability coefficient for the dimensions of the independent variable came with degrees of reliability ranging between (0.601) and (0.603), and degrees of credibility ranging between (0.775) and (0.777), while the reliability coefficient for the dimensions of the dependent variable came with a degree of reliability (0.820), and a degree of credibility (0.906), and this means that it came with an acceptable to high reliability ratio, and a high degree of credibility as well, which indicates that the sample is homogeneous in responding to the questionnaires and the results can be relied upon in generalizing it to the study population.

While the value of the reliability coefficient of the data collection tool in general came by (0.801), which means that it came with a high reliability rate, and the credibility ratio of the sample answers came

by (0.895), which means that the degree of credibility of the answers is high.

#### Statistical Methods adopted

The study employed several statistical techniques for data analysis. The reliability of the research instrument was assessed using Cronbach's alpha coefficient. Descriptive statistics, including frequencies, percentages, means, and standard deviations, were used to summarize the data. Inferential analysis was conducted using the one-sample t-test, simple linear regression, and multiple regression analysis to examine relationships among variables.

#### Distribution of a sample for a study according to the characteristics of the sample

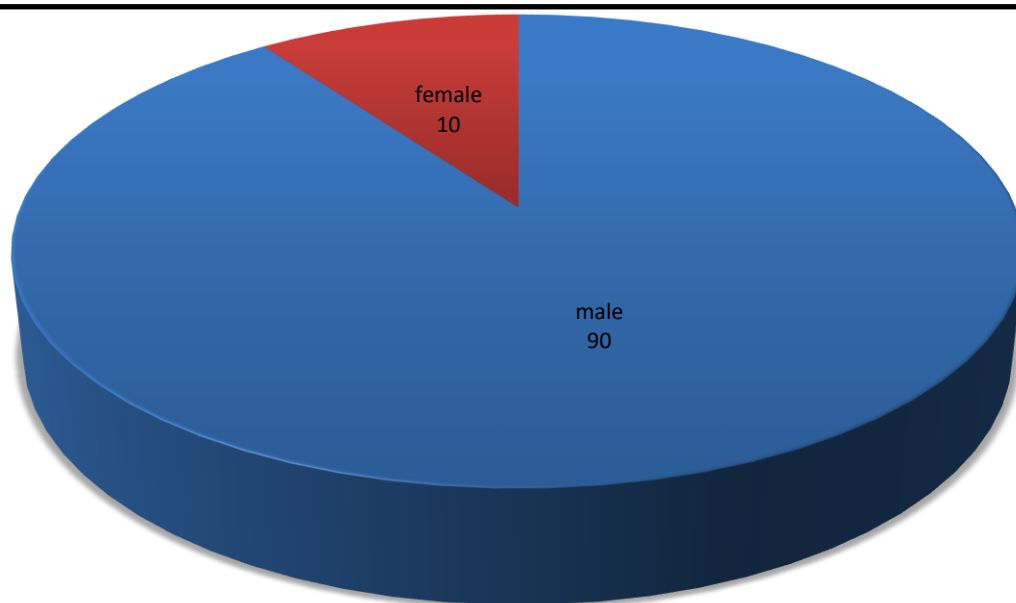
In this section, the study sample is categorized based on personal and functional characteristics. Accordingly, the research participants are distributed as follows:

#### 1- Distribution of research sample by type:

*Table No. (3) Distribution of Research Sample by Gender*

Gender	Frequency	Percentage %
Male	27	90.0
Female	3	10.0
Total	30	100.0





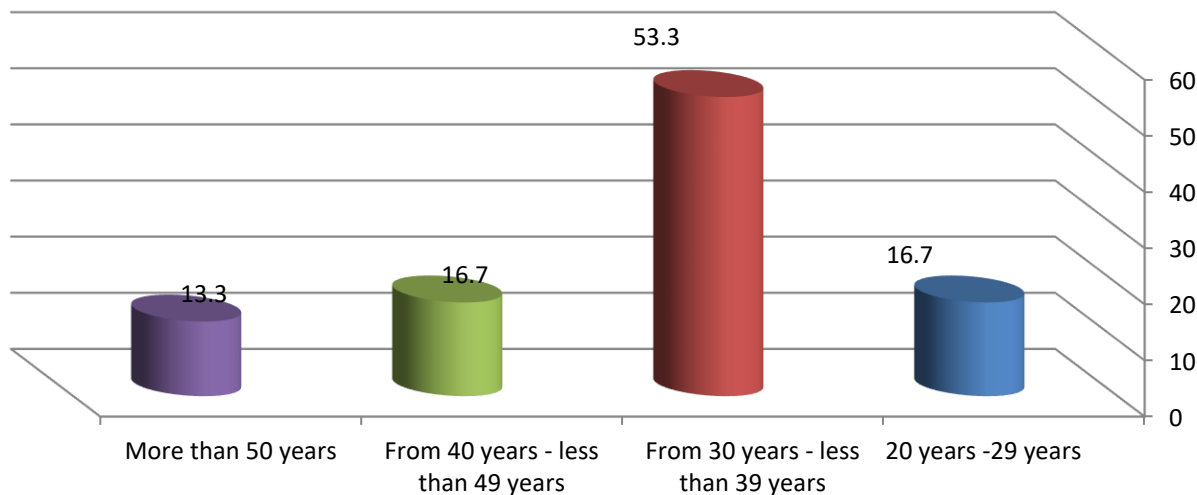
*Figure Number (1) Relative Distribution of Research Sample by Gender*

The previous table (3) shows that the most employed individuals are male, accounting for 90.0% of the total. While the number of working females comes in second place with 10.0%. The reason for such case is that female are less interested in working in this environment.

## 2- Distribution of the research sample by age groups:

*Table No. (4) Distribution of research sample by age groups*

Age groups	Frequency	Percentage %
20 years -29 years	5	16.7
From 30 years - less than 39 years	16	53.3
From 40 years - less than 49 years	5	16.7
More than 50 years	4	13.3
<b>Total</b>	<b>30</b>	<b>100.0</b>



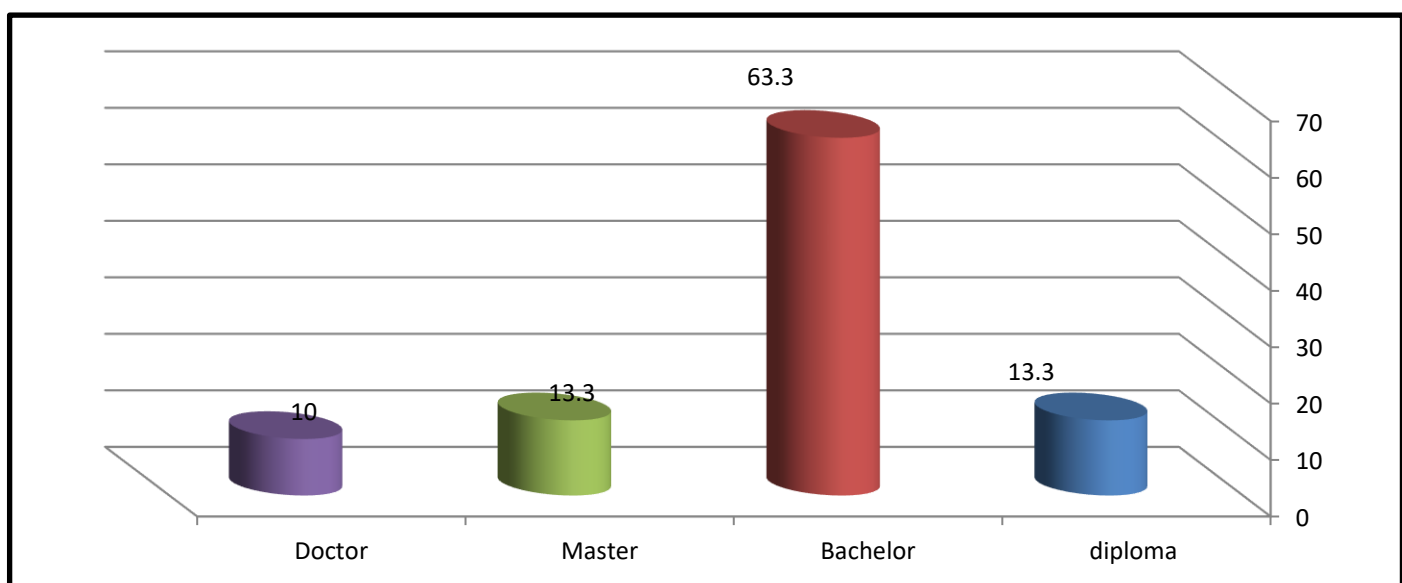
*Figure (2): Relative Distribution of Research Sample by Age*

The table (4) shows that the most employed individuals are concentrated in the age group (from 30 years to less than 39 years), where they represent 53.3% of the total. The number of individuals employed in the age group (20 to 29 years) and (from 40 years to less than 49 years) comes in second place with 16.7% each. While the number of individuals employed in the age group (over 50 years) comes in third place with 13.3%

### 3- Distribution of the research sample by academic qualification:

*Table No. (5) Distribution of Research Sample by Academic Qualification*

Qualification	Frequency	Percentage %
<b>Diploma</b>	4	13.3
<b>Bachelor Degree</b>	19	63.3
<b>Master Degree</b>	4	13.3
<b>Doctor Degree</b>	3	10.0
<b>Total</b>	30	100.0



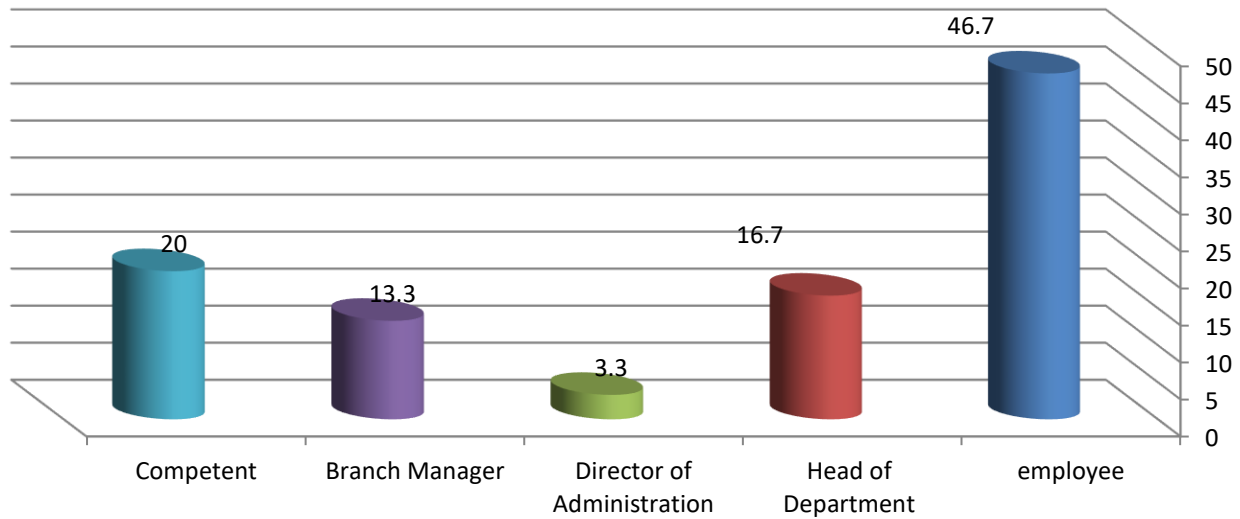
*Figure 3: Percentage Distribution of Research Sample by Academic Qualification*

Table 5 shows that the most employed individuals are concentrated in the category with a bachelor's degree, accounting for 63.3% of the total. The number of individuals with diplomas and master's comes in second place with 13.3% each, while the number of individuals with a doctorate comes in third place with 10.0%.

### 4-Distribution of the research sample by job title

*Table No. (6) Distribution of Research Sample by Job Title*

Function	Frequency	Percentage %
<b>Employee</b>	14	46.7
<b>Head of Department</b>	5	16.7
<b>Director of Administration</b>	1	3.3
<b>Branch Manager</b>	4	13.3
<b>Competent</b>	6	20.0
<b>Total</b>	30	100.0



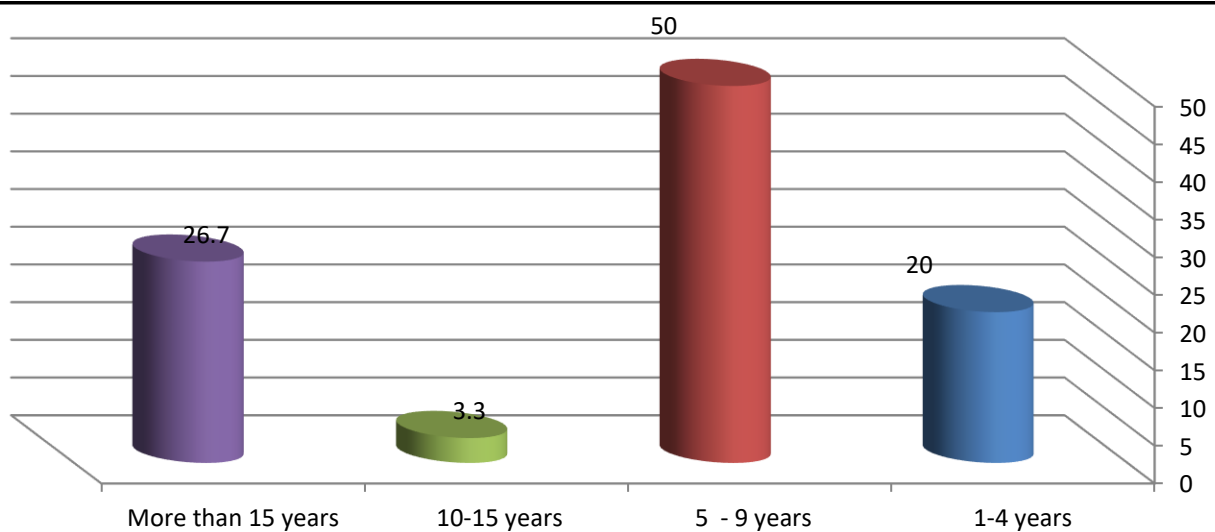
*Figure (4) Relative Distribution of Research Sample by Job Title*

The table (6) shows that the most employed individuals are concentrated in the job as an employee, accounting for 46.7% of the total. The number of individuals holding the position of specialist comes in second place at 20%. The number of individuals holding the positions of department head and branch manager comes in third place with 16.7% and 13.3% respectively. Finally, individuals with a department manager position come in last with 3.3%.

##### 5- Distribution of research sample according to years of services:

*Table No. (7) Distribution of Research Sample by Years of Experience*

Years of Services Categories	Frequency	Percentage %
1-4 years	6	20.0
5 - 9 years	15	50.0
10-15 years	1	3.3
More than 15 years	8	26.7
<b>Total</b>	<b>30</b>	<b>100.0</b>



*Figure 5: Percentage Distribution of Research Sample by Years of Services*



Table 7 shows that the most employed individuals are concentrated in the category with 5 to 9 years of experience, accounting for 50.0% of the total. The number of individuals with experience ranging from more than 15 years comes in second place with 26.7%, while the number of individuals with experience ranging from 1 to 4 years comes in third place with 20.0%, and finally, the category of individuals with experience ranging from 10 to 15 years comes in fourth place with 3.3%.

#### **Descriptive analysis of the variables of the study:**

In this section, the dimensions and items of the

questionnaire related to internal control and organizational employee silence were analyzed using descriptive statistics, including means, standard deviations, and relative importance.

#### **Descriptive analysis of the items of the dimensions of the variable of employee knowledge**

##### **1-Dimensional Internal Control**

The following table presents the means, standard deviations, rankings, and relative weights for the internal control dimension.

**Table 8: Means, standard deviations, rank, and relative importance of the Internal Control dimension**

	<b>Internal Control</b>	<b>Mean</b>	<b>Standard deviation</b>	<b>Rank</b>	<b>Relative weight</b>	<b>Calculated T value</b>	<b>Significant</b>	<b>Attitude</b>
1	My organization closely monitors my work activities	4.37	0.72	1	87.4	10.42	0.00	Strongly agree
2	I am aware that my digital communications (emails, chats) are tracked	4.23	0.68	6	84.6	9.95	0.00	Strongly agree
3	Surveillance systems (e.g., cameras, software) are in place at my workplace.	4.37	0.77	1	87.4	9.79	0.00	Strongly agree
4	I feel my performance is constantly being evaluated.	4.33	0.66	4	86.6	11.05	0.00	Strongly agree
5	The level of monitoring at my workplace feels excessive	4.00	0.83	7	80	6.60	0.00	I agree
	Overall average	4.26						
	Standard deviation	0.73						

Table 8 shows that the mean scores of respondents' perceptions regarding the internal control dimension were generally high, ranging from 4.00 to 4.37, indicating responses clustered around the levels of *agree* and *strongly agree*. Items (1) and (3)—“My organization closely monitors my work activities” and “Surveillance systems (e.g., cameras, software) are in place at my workplace”—ranked highest, with mean values of 4.37 and standard deviations of 0.72 and 0.77, respectively, reflecting a strong level of agreement. In contrast, Item (5), “The level of

monitoring at my workplace feels excessive,” ranked lowest, with a mean score of 4.00 and a standard deviation of 0.83, corresponding to an agreeable response level.

The analysis further revealed that the mean scores for all items were significantly higher than the hypothetical mean of 3. To examine the statistical significance of these differences, a one-sample *t*-test was conducted. The significance levels for all items were below the adopted threshold of 0.05, indicating that respondents' perceptions

of the internal control dimension were statistically significant.

Overall, the internal control dimension recorded a mean score of 4.26 with a standard deviation of 0.73, reflecting a strongly positive attitude among respondents. This finding is further supported by the relative importance values of all items, which exceeded the minimum acceptable level of 0.68.

Based on the descriptive results, the internal control dimension demonstrates notable strengths, particularly in maintaining focus and attention during work tasks, fostering curiosity and willingness to learn new skills, and experiencing satisfaction when completing tasks that require substantial mental effort.

## 2-Dimensional Employee Silence

The following table shows the means, standard deviations, rank, and relative weight of the employee silence dimension

*Table (9) Means, standard deviations, rank, and relative importance of the Employee Silence dimension*

	Employee Silence	Mean	Standard deviation	Rank	Relative weight	Calculated T value	Significant	Attitude
1	I often choose not to share my ideas at work, even if they could be helpful.	3.77	0.68	7	75.4	6.19	0.00	I agree
2	I avoid speaking up about problems I observe in the workplace	3.87	0.78	2	77.4	6.12	0.00	I agree
3	I prefer to remain silent rather than challenge decisions I disagree with	3.90	0.76	1	78	6.50	0.00	I agree
4	I don't feel safe expressing concerns at work	3.83	0.83	4	76.6	5.47	0.00	I agree
5	Even when I have suggestions, I usually keep them to myself	3.87	0.63	3	77.4	7.55	0.00	I agree
	Overall average	3.85						
	Standard deviation	0.75						

The table (9) shows that the means of the respondents' responses towards the items dimension of employee silence were generally high, ranging from 3.77 as a minimum to 3.90 as a maximum, and towards agree or strongly agree. Item No. 3, which reads, " I prefer to remain silent rather than challenge decisions I disagree with," ranked first with an arithmetic mean of 3.90, a standard deviation of 0.76, and a strongly agreeable attitude. Item No. 1, "I often choose not to share my ideas at

work, even if they could be helpful.," ranked last with an arithmetic mean of 3.77, a standard deviation of 0.68 and an agree attitude.

It was also found that the means for all items significantly exceeded the hypothetical average (3). To test the difference between the average items of the dimension and the hypothetical average (3), the test (T) was used for one sample, and the level of morale associated with this test for all items was less than the level adopted in the comparison (0.05),

which indicates that the answers of the study sample members towards the items of this dimension were statistically significant.

The overall mean of the variable was 3.85 with a standard deviation of 0.75 and a agree trend, which indicates that the attitudes of the responses towards the employee silence dimension in general were very positive, which is also confirmed by the relative importance of the items, as they all exceeded the minimum 0.68.

Based on the previous descriptive analysis, we find that the strengths of the internal control dimension are the importance of taking regular breaks to improve it, working in a team to promote internal control, and feeling the opportunity to express thoughts and feelings in the work environment.

### 3-Dimensional Resignation Intentions

The following table shows the means, standard deviations, rank, and relative weight of the resignation intention dimension

**Table No. (10) Means, standard deviations, rank, and relative importance of the Resignation intentions**

	Resignation Intentions	Mean	Standard deviation	Rank	Relative weight	Calculated T value	Significant	Attitude
1	I often think about quitting my job.	3.87	0.94	3	77.4	5.07	0.00	I agree
2	I plan to look for a new job soon.	4.13	0.86	2	82.6	7.21	0.00	I agree
3	I would leave this job if I had a better opportunity	3.80	0.85	5	76	5.17	0.00	I agree
4	I feel less committed to this organization than before	3.83	0.83	4	76.6	5.47	0.00	I agree
5	I am actively searching for alternative employment	4.13	0.90	1	82.6	6.90	0.00	I agree
	Overall average	3.27						
	Standard deviation	0.88						

Table 10 indicates that respondents' mean scores for the items measuring the **resignation intention** dimension were generally high, ranging from a minimum of 3.80 to a maximum of 4.13, reflecting an overall *agree* response pattern. Items (2) and (5)—“I plan to look for a new job soon” and “I am actively searching for alternative employment”—ranked first and second, respectively, each with a mean score of 4.13 and standard deviations of 0.86 and 0.90, indicating a clear tendency toward agreement. Item (3), “I would leave this job if I had a better opportunity,” ranked lowest, with a mean of 3.80 and a standard deviation of 0.85, yet still reflected an agreeable attitude.

Furthermore, the mean values for all items significantly exceeded the hypothetical mean of 3. A one-sample *t*-test was applied to examine the significance of these differences. The associated significance levels for all items

were below the accepted threshold of 0.05, demonstrating that respondents' perceptions regarding the resignation intention dimension were statistically significant.

The overall mean score for the resignation intention variable was 3.27 with a standard deviation of 0.88, indicating a generally positive tendency toward resignation intention among respondents. This conclusion is further supported by the relative importance values of all items, which exceeded the minimum acceptable level of 0.68.

Based on the descriptive findings, the results suggest that employee engagement shows relative weakness in relation to resignation intention, reflecting employees' inclination to consider leaving their jobs and actively seeking alternative employment opportunities.

### 4. A Descriptive analysis of the organizational performance

The following table shows the means, standard deviations, rank, and relative weight of a dimension of the variable of organizational performance

**Table (11) Means, standard deviations, rank, and relative importance of a dimension of the variable of organizational performance**

	<b>Organizational Performance</b>	<b>Mean</b>	<b>Standard deviation</b>	<b>Rank</b>	<b>Relative weight</b>	<b>Calculated T value</b>	<b>Significant</b>	<b>Attitude</b>
1	Employee engagement in decision-making positively affects the improvement of the overall performance of the company.	2.0	0.5	9	40	-10.95	0.00	Disagree
2	Employee engagement in setting organizational goals contributes to achieving those goals more effectively.	2.2	0.5	7	44	-8.77	0.00	Disagree
3	Employee engagement contributes to improving the quality of products or services provided by the company.	2.5	0.5	1	50	-5.48	0.00	Disagree
4	Employee engagement in solving organizational problems enhances the efficiency of internal processes.	2.3	0.5	4	46	-7.67	0.00	Disagree
5	Employee engagement in the development of business strategies helps to achieve the desired results.	2.1	0.5	8	42	-9.86	0.00	Disagree
6	Employee engagement in improving the work environment positively affects organizational performance.	2.4	0.5	2	48	-6.57	0.00	Disagree
7	Employee engagement in setting organizational priorities contributes to achieving the	2.25	0.5	6	45	-8.22	0.00	Disagree

	Organizational Performance	Mean	Standard deviation	Rank	Relative weight	Calculated T value	Significant	Attitude
	company's strategic objectives.							
8	Employee engagement in performance appraisal contributes to improving the overall performance of teams or departments.	2.35	0.5	3	47	-7.12	0.00	Disagree
9	Employee engagement in the development of internal policies and procedures enhances the effectiveness of organizational performance.	2.0	0.5	9	40	-10.95	0.00	Disagree
10	Employee engagement in improving internal communication enhances the achievement of organizational goals.	2.3	0.5	4	46	-7.67	0.00	Disagree
	Overall average	2.24						
	Standard deviation	0.5						

The table (11) shows that the means of the respondents' responses to the items dimension of organizational performance were generally low, ranging from a minimum of 2.0 to a maximum of 2.5, indicating a tendency towards 'Disagree' Item No. (3), which states "Employee engagement contributes to improving the quality of products or services provided by the company," ranked first with an arithmetic mean of 2.5 and a standard deviation of 0.5, even though its attitude was disagreeable. Items 1 & 9, both ranked last with an arithmetic mean of 2.0 and a standard deviation of 0.5, and in the attitude of disagreeable.

It was also found that the means for all items did not exceed the hypothetical average (3). To test the difference between the average items of the dimension and the hypothetical average (3), the test (T) was used for one sample, and the level of morale associated with this test for all items was less than the level adopted in the comparison (0.05), which indicates that the answers of the study sample

members towards the items of this dimension were statistically significant.

The overall mean of the variable was 2.24 with a standard deviation of 0.5 and a disagreeable trend, which indicates that the attitudes of the responses towards the organizational performance dimension in general were very negative.

Based on the previous descriptive analysis, we find that the strengths and the weaknesses of the organizational performance dimension depend on employee engagement within the organization, which does not happen due to employee dissatisfaction

## 8. Discussion

The findings are likely to confirm that while internal control enhances oversight, it can suppress employee voice and increase turnover if not balanced with psychological safety measures. Managers must ensure transparent communication and support mechanisms. The findings indicate that internal control plays a vital role in

strengthening organizational oversight and accountability. However, the results also reveal an important downside: when internal control systems are overly rigid or poorly implemented, they can suppress employee voice and contribute to higher levels of silent resignation and turnover. This suggests that control mechanisms, while essential for governance and risk management, may unintentionally create a climate of fear, low trust, and reduced psychological safety among employees. Therefore, the study emphasizes the need for managers to strike a balance between control and empowerment. Transparent communication, supportive leadership practices, and open feedback channels are critical to ensuring that internal control systems do not stifle employee engagement. By integrating psychological safety measures into internal control practices, organizations can enhance compliance while simultaneously fostering a healthy, participative, and sustainable work environment.

## 9. Conclusion

Internal Monitoring (control) must be implemented with sensitivity to employee perceptions and organizational culture. Encouraging open dialogue and trust can mitigate the negative impacts of controls on organizational performance. This study concludes that internal monitoring (control) is a critical managerial function that significantly contributes to safeguarding organizational resources, enhancing accountability, and improving operational efficiency. Nevertheless, the findings demonstrate that the effectiveness of internal control does not depend solely on the strength of its procedures and policies, but largely on how these controls are perceived and experienced by employees within the organizational culture. When internal monitoring is implemented in a rigid, punitive, or overly bureaucratic manner, it can generate fear, reduce trust, and discourage employee voice, which ultimately undermines motivation, engagement, and organizational performance. Accordingly, internal control must be designed and applied with sensitivity to human and cultural factors. Organizations that embed transparency, fairness, and participation into their control systems are more likely to achieve both compliance and commitment. Encouraging open dialogue, constructive feedback, and psychological safety enables employees to understand the purpose of controls, view them as supportive rather than restrictive, and actively contribute to improvement and risk prevention. This balanced approach transforms internal monitoring from a mere enforcement mechanism into a strategic tool that strengthens performance, innovation, and sustainability. In essence, the study affirms that effective internal control is not achieved through surveillance alone, but through trust-based governance. By aligning monitoring practices with organizational values and

employee expectations, managers can mitigate the negative impacts of control, foster a positive work climate, and achieve superior organizational performance.

## 10. Recommendations

### 1. Adopt a Trust-Based Control Approach

Organizations should shift from a purely compliance-driven monitoring system to a trust-based internal control framework that balances accountability with employee empowerment.

### 2. Integrate Psychological Safety into Internal Control Systems

Management should embed psychological safety principles into control practices by encouraging employees to speak up, report risks, and share ideas without fear of blame or retaliation.

### 3. Enhance Transparent Communication

Clearly communicate the purpose, benefits, and procedures of internal monitoring to all employees to reduce misunderstanding and resistance. Transparency increases acceptance and cooperation.

### 4. Strengthen Participative Decision-Making

Involve employees in designing and improving control procedures. Participation increases ownership, improves practicality, and aligns controls with real work processes.

### 5. Train Managers on Human-Centered Control Practices

Provide leadership training focused on emotional intelligence, ethical supervision.

### 6. Align Internal Control with Organizational Culture and Values

Control systems should reflect the organization's mission, values, and cultural context to ensure consistency between formal rules and everyday behavior.

### 7. Establish Open Feedback and Whistleblowing Channels

Create safe, confidential, and accessible channels for employees to express concerns and suggestions, ensuring protection against retaliation.

### 8. Regularly Review and Improve Control Systems

Conduct periodic evaluations of internal monitoring practices to assess their impact on employee engagement, trust, and performance.



9. **Balance Control with Recognition and Support**

Combine monitoring with recognition, coaching, and support to reinforce positive behavior and maintain motivation.

10. **Link Internal Control to Performance Improvement, Not Only Compliance**

Use internal monitoring as a learning and improvement tool by focusing on problem-solving and development rather than fault-finding.

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