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The Effect of Internal Control on Employee Silent Resignation (Field Research: Some Random Public and Private Companies and Institutions in Aden)

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Abstract

The study examines how fair internal control systems reduce silent resignation among employees in public and private organizations in Aden. Using 119 valid responses and quantitative analysis, it found a significant inverse relationship, with internal controls explaining about 44% of variation in silent resignation. The study recommends improving the control environment, risk assessment, control activities, transparent communication, and employee motivation to strengthen commitment and reduce disengagement.

Keywords: *Internal Control, Silent Resignation, Control Environment, Job Commitment, Organizational Justice.*

Introduction

The study examines the relationship between internal control systems and silent resignation, emphasizing the role of fairness, transparency, communication, and organizational support. Using the COSO framework—control environment, risk assessment, control activities, and information and communication—it argues that rigid or unfair controls can cause employee alienation, disengagement, and minimal performance, while fair and transparent controls can strengthen commitment and motivation. The study focuses on public and private organizations in Aden Governorate and highlights human capital as a key determinant of organizational success and sustainability.

Research problem

The study addresses the growing problem of silent resignation in Yemeni organizations, where employees perform only the minimum required due to reduced motivation and commitment. It focuses on the lack of research on internal control systems as a contributing factor, arguing that unfair or excessive controls can create injustice, bureaucracy, alienation, and psychological withdrawal, ultimately reducing productivity, performance, and organizational commitment.

The main question is: How does the effective implementation of a fair internal control system contribute to preventing and mitigating silent resignation among employees?

And there are sub-questions:

1. How can enhancing transparency and accountability sustain high motivation and job commitment among employees?

2. What role do active monitoring mechanisms play in building organizational trust between management and staff?
3. In what ways do structured control environments reinforce institutional belonging to counteract withdrawal behaviors?
4. How does minimizing operational errors and apathy through systematic tracking enhance employee responsibility?
5. What is the role of clear control procedures in protecting employees from job alienation and role ambiguity?
6. How does integrating fair evaluation and reward practices prevent employee frustration and burnout?
7. To what extent does providing reliable follow-up and feedback channels safeguard employees from falling into routine complacency?
8. How can effective internal governance support supervisory leadership in eliminating signs of psychological disengagement?

Theoretical significance

The study expands management knowledge by linking internal control systems with quiet resignation, showing how control systems influence employee motivation, commitment, and behavior. It also provides a theoretical foundation for future research on factors affecting this relationship.

Practical significance

The study helps organizations reduce silent resignation and improve performance by promoting fair and transparent internal controls, early detection of employee disengagement, better communication, and balanced management practices that enhance employee satisfaction, trust, and productivity.

Research objectives

The study aims to examine how fair and transparent internal control systems affect silent resignation, particularly how they influence employee motivation, commitment, psychological engagement, and productivity. It seeks to bridge the existing theoretical and practical gap between internal control and employee behavior.

Main objective

To study the relationship between fair internal control and the phenomenon of silent resignation among employees in organizations.

Sub-objectives:

1. Identify the role of internal control in promoting job discipline and reducing psychological withdrawal among employees.
2. Analyze the impact of unfair administrative control on employee performance and motivation.
3. To clarify the relationship between the organizational work environment (trust, fairness, transparency) and the likelihood of Silent resignation.
4. To examine the impact of the control environment on employee silent resignation.
5. To analyze the effect of risk assessment on employee silent resignation.
6. To determine the impact of control activities on employee silent resignation.
7. To evaluate the influence of information and communication on employee silent resignation.

Research Hypotheses

Main Hypothesis

There is no statistically significant correlation ($\alpha < 0.005$) between the efficacy of the internal control system and the prevalence of silent resignation among employees within the organization.

This hypothesis was divided into four sub-Hypotheses**:**

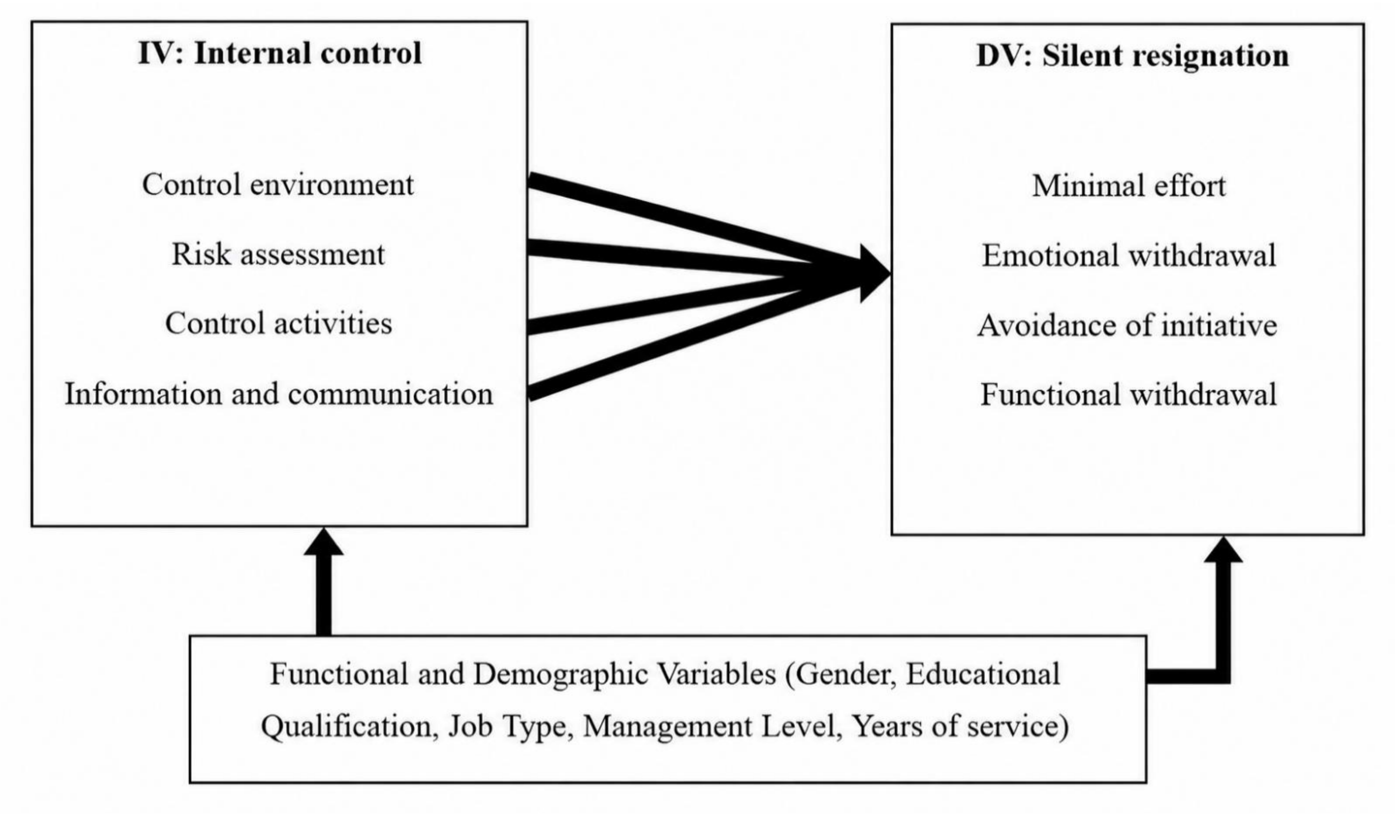
1. There is no statistically significant relationship ($\alpha < 0.005$) between the clarity and transparency of internal control procedures and the decrease in levels of silent resignation.
2. There is no correlation ($\alpha = 0.005$) between efficient internal communication, as an element of the internal control system, and the reduction of silent resignation.
3. There is no work environment in which administrative internal control affects employees' desire to stay with the company and lowers behaviors that lead to silent resignation.
4. There is no evidence that Internal control helps make organizations fairer, which in turn makes it less likely that people will quit without telling anyone.

Limitations of the research

- Topical**:** Examines the impact of internal control effectiveness on silent resignation.
- Spatial**:** Selected public and private organizations in Aden.
- Temporal: 2025–2026.

- Human: Administrative employees at junior, middle, and senior levels.

Conceptual framework of the study: The study is based on a conceptual model that illustrates the relationship between internal control and silent resignation. The model is structured as follows:



Conceptual Framework done by students

Literature Review

Definitions: Internal Control

It is a managerial function that sets standards, monitors performance, and takes corrective action to ensure organizational goals are achieved efficiently, fairly, and accountably, while reducing employee psychological withdrawal and silent resignation.

Objectives of Internal Control:

- Overcome work obstacles and improve workflow.
- Protect employee rights and ensure equality and accountability.
- Evaluate managers' competence and conduct.
- Assess employee performance and achievement of organizational goals.
- Measure employee loyalty and satisfaction.

Risk Assessment

It is the set of daily policies and procedures that regulate workflow. Operationally, it is measured by the fairness of task distribution, clarity of authority, and the existence of precise performance evaluation mechanisms that ensure employees remain focused on their core duties.

Information and communication

It is the channels for data flow within the organization. Operationally, it is measured by the availability of necessary information for employees, the quality of feedback received from supervisors, and the transparency of communication channels.

Silent Resignation

It is a psychological and behavioral withdrawal phenomenon where employees choose to psychologically disconnect from their roles by limiting their output to the minimal required by their job descriptions. It is a form of passive deviance where individuals refuse to engage in 'extra-role' behaviors or discretionary efforts, such as taking on additional responsibilities, participating in voluntary initiatives, or showing organizational loyalty.

The Research Gap

Identification of the Research Gap

This study fills the gap by:

- Linking the four COSO dimensions to four silent resignation dimensions: minimal effort, emotional withdrawal, avoidance of initiative, and job fatalism.

- Providing an integrated empirical model that is largely absent from previous Arabic research.
- Examining the double-edged effect of control, where excessive or poorly communicated controls may increase employee withdrawal rather than improve performance.
- Applying this model to public and private institutions in Aden.

Research Methodology

Research Design

This section defines the methodology used to investigate the impact of internal control systems on organizational behavior within the specific context of Aden, Yemen:

- Data Collection Method: A quantitative research design was adopted, using a structured questionnaire to gather data from employees in both public and private sectors in Aden city. The research focuses on how effective internal controls can reduce the phenomenon of "Silent Resignation" and improve the overall work environment. The ultimate goal of this study is to identify pathways to boost employee productivity and cultivate deeper organizational loyalty within the local institutions operating in Aden.
- Sampling Method: To ensure a representative and professional comparison, a stratified random sampling technique was used. The study targeted a total of 209 employees from various governmental offices and private companies located in Aden. This method was chosen to capture the differences between the public and private sectors in the Yemeni context, ensuring that the results are realistic, unbiased, and applicable to the current economic and administrative situation in Aden city.

Measurement Scale and Tools: The questionnaire utilizes a 5-point Likert Scale (ranging from "Strongly Agree" to "Strongly Disagree"), which is the standard for quantitative academic research. Data analysis is conducted using SPSS software, applying the following descriptive and inferential statistics:

- Frequencies and Percentages: To describe the sample's demographic characteristics.
- Mean and Standard Deviation: To determine the relative importance of each study variable.
- Cronbach's Alpha: To ensure the reliability and internal consistency of the questionnaire.
- Correlation and Regression: To test the relationship between internal control and silent resignation.

Study Population

The studies targets a diverse population across randomly selected public and private organizations and institutions in Aden City. To ensure broad and representative results, the participants are selected from different functional areas across the sampled institutions. The study includes employees from various organizational levels and departments, primarily focusing on.

Tool Used in Data Collection

A questionnaire was designed and distributed to all individuals in the sample across public and private organizations and institutions in Aden City.

Study Sample

Aden Governorate, representing various age groups, genders, and professional levels. Sample Details:

Total target audience: [205], Total questionnaires distributed: [154], Valid responses received: [119], Non-responses / Excluded: (due to incomplete responses or participants' unavailability and high sensitivity to research).

Research Methodology

The study employs a descriptive–analytical methodology, which:

- Systematically gathers and organizes data to ensure clarity and accuracy.
- Analyzes relationships between study variables
- Interprets findings to draw meaningful conclusions about the relationship between the strength of internal controls and the silent resignation of employees.

Data Sources

This study relies on two main data sources:

1. Secondary Data:

Obtained from academic literature, scientific journals, and reputable online sources, prior research studies provide a solid theoretical foundation and reinforce the overall research framework.

2. Primary Data:

Collected through a structured questionnaire designed to assess the relationship between internal controls and the silent resignation of employees

Measurement Tool:

The questionnaire uses a five-point Likert scale (1-5) to assess agreement levels.

Tools Used in the Study

Questionnaire: The primary tool for data collection, structured specifically to evaluate the impact of internal control on mitigating silent resignation among employees within the targeted organizations.

Questionnaire Structure: The questionnaire is structured into three main sections as follows:

- Section 1: Demographic Data (Personal Data): This section gathers background information about the study sample, including Gender, Educational Qualification, Job Title, and Years of Experience.
- Section 2: Study Variables: This section is divided into two comprehensive parts to measure the core concepts of the research:
- First Part (Independent Variable): Measures the strength and effectiveness of the Internal Control System based on its four analyzed dimensions:
    1. Control Environment
    2. Risk Assessment
    3. Control Activities
    4. Information and Communication
- Second Part (Dependent Variable): Evaluates the level of Silent Resignation among employees, focusing on dimensions such as exerting minimal effort, emotional withdrawal, avoiding initiative, and workplace resignation.
- Measurement Scale: All items measuring the study variables were evaluated using a 5-point Likert scale, ranging from "Strongly Agree" (assigned 5 points) to "Strongly Disagree" (assigned 1 point), with a hypothetical mean of 3.00 used as the baseline for data analysis.

Statistical Analysis Methods

The collected empirical data will be processed and analyzed using the Statistical Package for Social Sciences (SPSS) along with Microsoft Excel, applying the following statistical tools to achieve the study's objectives and test its hypotheses:

- Reliability Analysis (Cronbach's Alpha): Employed to evaluate the internal consistency and stability of the questionnaire items, ensuring that the measurement instrument is reliable and yields consistent results upon reapplication.
- Descriptive Statistics: Calculated using arithmetic means, standard deviations, frequencies, and percentages. These measures are utilized to describe the demographic characteristics of the study sample and to analyze the response patterns regarding the internal control dimensions and silent resignation levels.
- Inferential Statistics and Hypothesis Testing: Applied to evaluate the nature and strength of the relationship between the independent and dependent variables through:
    - Pearson Correlation Coefficient (r): To determine the direction and strength of the correlation between internal control dimensions and silent resignation.
    - Simple and Multiple Linear Regression Analysis: To examine the impact of the internal control system as a whole, as well as its individual dimensions, on mitigating silent resignation behaviors, and to measure the explanatory power of the predictive model.

Research limitations

- Limited institutional cooperation: Many organizations refused participation due to the sensitivity of silent resignation and concerns about their reputation, so the survey was distributed more broadly across different sectors.
- Limited references: There was a shortage of relevant literature and references on the topic.

Results and Discussion

Characteristics of the Study Sample

Study Population and Sample:

The study population consists of the employees of the. The study sample was a random sample of employees totaling (209), and (209) questionnaires were distributed, of which (154) were valid for statistical analysis.

Data Collection Sources and Methods:

The study relied on two primary sources for data and information collection: **a) Primary Sources:**

The study relied on primary sources to collect field data through the questionnaire instrument. **b) Secondary Sources:**

The secondary sources for this study consisted of books, periodicals, scientific research, and relevant internet sites.

Study Instrument:

The study instrument consisted of a questionnaire representing the independent variable — Internal Control — comprising 16 items distributed across four sub-dimensions: the first dimension, Control Environment, included 4 items; the second dimension, Control Activities, included 4 items; the third dimension, Risk Assessment, included 4 items; and the fourth dimension, Information and Communication, included 4 items. The dependent variable — Silent resignation — was divided into four dimensions: the first dimension, Minimal Effort, included 4 items; the second dimension, Emotional Withdrawal, included 4 items; the third dimension, Initiative Avoidance, included 4 items; and the fourth dimension, Functional withdrawal, included 4 items.

Testing the Reliability and Validity of the Study Instrument:

- Testing the Reliability of the Study Instrument:

The table below shows the results of Cronbach's Alpha test:

Results of Cronbach's Alpha Test for the Study Instrument

Questionnaire Dimensions	Reliability Degree (Alpha)
Total Internal Control	0.93
Total Silent Resignation	0.90
Overall Questionnaire	0.77

The table shows that the reliability coefficient for the independent variable (Internal Control) was (0.93), while the reliability coefficient for the dependent variable (Silent resignation) was (0.90), indicating high reliability, meaning the sample is homogeneous in responding to the questionnaire and the results can be generalized to the study population.

The overall reliability coefficient for the data collection instrument was (0.77), indicating acceptable reliability, qualifying it as an appropriate and effective measurement instrument for this study, with results that can be generalized to the study population to a very large extent.

Statistical Methods:

The most important statistical methods used in this study are as follows:

- Cronbach's Alpha coefficient to test the reliability of the study sample
- Frequencies, percentages, means, and standard deviations
- One-sample t-test
- Simple linear regression
- Multiple regression

Demographic profile analysis

In this section, the study sample was divided according to personal and occupational variables, and the sample was distributed as follows:

Distribution of the Study Sample by Gender

Gender	Frequency	Percentage %
Male	97	81.5
Female	22	18.5
Total	**119**	**100.0**

Interpretation:

The above table shows that the sample members were distributed by gender: males numbered (97) individuals at a rate of (81.5%), while females numbered (22) individuals at a rate of (18.5%), with males forming the majority in the study sample.

Distribution of the Study Sample by Educational Qualification

Educational Qualification	Frequency	Percentage %
Bachelor's	78	65.5
Master's	12	10.1
Doctorate	4	3.4
Other	25	21.0
Total	**119**	**100.0**

Interpretation:

The above table shows that the sample members were distributed by educational qualification: bachelor's degree holders ranked first with (78) individuals at a rate of (65.5%), followed by those with other qualifications at (25) individuals at a rate of (21.0%), then master's degree holders at (12) individuals at a rate of (10.1%), and finally doctorate holders at (4) individuals at a rate of (3.4%). This indicates that the educational level of the sample members is generally high, which enhances their ability to understand the questionnaire items and assess their content accurately, thereby raising data quality and result reliability.

Distribution of the Study Sample by Job Title

Job Title	Frequency	Percentage %
Department Manager	11	9.2
Section Head	9	7.6
Specialist	7	5.9
Secretary	16	13.4
Supervisor	4	3.4
Representative	25	21.0
Promoter	42	35.3
Other	5	4.2
Total	**119**	**100.0**

Interpretation:

The above table shows that the sample members were distributed by job title: promoters ranked first with (42) individuals at a rate of (35.3%), followed by representatives at (25) individuals at a rate of (21.0%), then secretaries at (16) individuals at a rate of (13.4%), then department managers at (11) individuals at a rate of (9.2%), then section heads at (9) individuals at a rate of (7.6%), then specialists at (7) individuals at a rate of (5.9%), then supervisors at (4) individuals at a rate of (3.4%), and finally the other category at (5) individuals at a rate of (4.2%). This indicates diversity in administrative and academic expertise in the sample, which enriches the study with perspectives from multiple job levels and enhances the comprehensiveness of the analysis and the generalizability of the results.

Distribution of the Study Sample by Years of Service:

Experience Categories	Frequency	Percentage %
5 years or less	36	30.3
From 6 years to less than 10 years	11	9.2
From 10 years to less than 15 years	18	15.1
15 years and above	54	45.4
Total	**119**	**100.0**

Interpretation:

The above table shows that the sample members were distributed by years of experience: the category (15 years and above) ranked first with (54) individuals at a rate of (45.4%), followed by the category (5 years or less) at (36) individuals at a rate of (30.3%), then the category (from 10 years to less than 15 years) at (18) individuals at a rate of (15.1%), and finally the category (from 6 years to less than 10 years) at (11) individuals at a rate of (9.2%). This indicates that the majority of the sample members have long professional experience, which lends high credibility to their responses and reflects a deep understanding of the concepts of internal control and silent resignation, thereby enhancing the accuracy of the results and their applicability in the studied institutional environment.

Distribution of the Study Sample by Age

Age Categories	Frequency	Percentage %
From 20 to 29 years	26	21.8
From 30 to 39 years	24	20.2
From 40 to 49 years	35	29.4
50 years and above	34	28.6
Total	**119**	**100.0**

Interpretation:

The above table shows that the sample members were distributed by age groups: the age group (from 40 to 49 years) ranked first with (35) individuals at a rate of (29.4%), followed by the group (50 years and above) at (34) individuals at a rate of (28.6%), then the group (from 20 to 29 years) at (26) individuals at a rate of (21.8%), and finally the group (from 30 to 39 years) at (24) individuals at a rate of (20.2%). This indicates that the majority of the sample members are of professional experience and maturity, which positively reflects on the accuracy of their responses and the reliability of the collected data for the purposes of the study.

Descriptive Analysis of Study Variables:

In this section, means, standard deviations, and relative importance were used to analyze the dimensions and items of the questionnaire representing internal control and silent resignation.

Descriptive Analysis of the Items of the Internal Control Dimensions:

- Control Environment Dimension:

The following Table shows the means, standard deviations, rank, and relative weight for the Control Environment dimension:

Means, Standard Deviations, Rank, and Relative Importance for the Control Environment Dimension

#	Control Environment	Weighted Mean	Std. Dev.	Rank	Relative Weight	Computed T Value	Sig. Level	attitude
1	There is a clear and approved organizational structure in my workplace that clarifies the	3.82	0.94	1	76.40	9.60	0.00	**Agree**
	Administrative reporting for each department.							
2	Senior management is committed to promoting ethical standards and integrity in all internal organizational dealings.	3.77	1.01	2	75.40	8.33	0.00	**Agree**
3	The internal regulations clearly define job responsibilities and lines of authority for each employee.	3.71	1.05	3	74.20	7.42	0.00	**Agree**
4	Senior management is keen on applying precise professional standards when performing job tasks.	3.58	0.91	4	71.60	6.98	0.00	**Agree**
Overall Mean		**3.72**						**Agree**
Standard Deviation		0.10						

The Control Environment dimension received a high overall rating (mean = 3.72, SD = 0.10), with all items significantly above the hypothetical mean of 3 ($p < 0.05$).

- Highest-rated: Clear organizational structure (mean = 3.82).
- Lowest-rated: Senior management applying professional standards (mean = 3.58).
- Main strengths: Clear organizational structure and management commitment to ethical standards.

- Control Activities Dimension:

The following Table shows the means, standard deviations, rank, and relative weight for the Control Activities dimension:

Means, Standard Deviations, Rank, and Relative Importance for the Control Activities Dimension

#	Control Activities	Weighted Mean	Std. Dev.	Rank	Relative Weight	Computed T Value	Sig. Level	attitude
1	Management regularly identifies potential risks that may hinder achieving organizational objectives.	3.60	0.98	2	72.0	6.66	0.00	**Agree**
2	There are clear preventive procedures in my workplace to deal with any emergency and unexpected situations.	3.35	1.09	3	67.0	3.55	0.00	**Neutral**
3	The control system has effective mechanisms for detecting and correcting professional errors immediately upon occurrence.	3.23	1.12	4	64.6	2.22	0.03	**Neutral**
4	Formal approvals and authorizations from authorized parties are obtained before executing any transaction.	3.88	0.93	1	77.6	10.33	0.00	**Agree**
Overall Mean		**3.52**						**Agree**
Standard Deviation		0.29						

The Control Activities dimension received a moderately high rating (mean = 3.52, SD = 0.29), with responses ranging from Neutral to Agree.

- Highest: Formal approvals before transactions (mean = 3.88).
- Lowest: Immediate error detection and correction (mean = 3.23).
- Strengths: Formal approvals and regular risk identification.
- Weaknesses: Error-detection mechanisms and emergency preventive procedures need improvement.

- Risk Assessment Dimension:

The following Table shows the means, standard deviations, rank, and relative weight for the Risk Assessment dimension:

Means, Standard Deviations, Rank, and Relative Importance for the Risk Assessment Dimension

#	Risk Assessment	Weighted Mean	Std. Dev.	Rank	Relative Weight	Computed T Value	Sig. Level	attitude
1	Overlapping tasks (such as disbursement and monitoring) are separated to reduce the likelihood of errors occurring.	3.53	0.91	3	70.60	6.35	0.00	**Agree**
2	Control policies and procedures are strictly applied to all employees without exception.	3.16	1.06	4	63.20	1.65	0.10	**Neutral**
3	Formal approvals and authorizations are obtained before executing any financial	3.61	1.02	2	72.2	6.58	0.00	**Agree**
	or administrative task.							
4	All operations and data are subject to periodic review and reconciliation to ensure their accuracy and correctness.	3.77	0.94	1	75.4	8.95	0.00	**Agree**
Overall Mean		**3.52**						**Agree**
Standard Deviation		0.26						

The Risk Assessment dimension received a high rating (mean = 3.52, SD = 0.26), with responses ranging from Neutral to Agree.

- Highest: Periodic review and reconciliation of operations and data (mean = 3.77).
- Lowest: Equal application of control policies to all employees (mean = 3.16).
- Strengths: Regular operational review and formal approvals.
- Weakness: Consistent and fair application of control policies needs improvement.

- Information and Communication Dimension:

The following Table shows the means, standard deviations, rank, and relative weight for the Information and Communication dimension:

Means, Standard Deviations, Rank, and Relative Importance for the Information and Communication Dimension

#	Information and Communication	Weighted Mean	Std. Dev.	Rank	Relative Weight	Computed T Value	Sig. Level	attitude
1	Management ensures providing employees with the necessary information early enough to complete the work.	3.69	1.01	3	73.80	7.47	0.00	**Agree**
2	The information I receive from management is characterized by high accuracy and complete clarity.	3.52	1.08	4	70.40	5.26	0.00	**Agree**

3	My workplace has diverse and easy-to-use communication channels for interaction between management and employees.	3.70	0.96	2	74.0	7.91	0.00	**Agree**
4	Administrative instructions reach employees in a clear and understandable manner that prevents any confusion in implementation.	3.87	0.86	1	77.4	11.10	0.00	**Agree**
Overall Mean		**3.70**						**Agree**
Standard Deviation		0.14						

The Information and Communication dimension received a high rating (mean = 3.70, SD = 0.14), with all items rated Agree.

- Highest: Clear and understandable administrative instructions (mean = 3.87).
- Lowest: Accuracy and clarity of information from management (mean = 3.52).
- Strengths: Clear instructions and diverse communication channels.

Descriptive Analysis of the Silent Resignation Dimension:

- Minimal Effort Dimension:

The following Table No shows the means, standard deviations, rank, and relative weight for the Minimal Effort dimension:

Means, Standard Deviations, Rank, and Relative Importance for the Minimal Effort Dimension

#	Minimal Effort	Weighted Mean	Std. Dev.	Rank	Relative Weight	Computed T Value	Sig. Level	attitude
1	I only adhere to the tasks mentioned in my job description and do not exert any additional effort to excel.	2.53	1.13	2	50.60	-4.53	0.00	**Disagree**
2	I stop working immediately when official working hours end regardless of any pending tasks.	2.66	1.19	1	53.20	-3.09	0.00	**Disagree**
3	I feel indifferent toward any challenges or failures that I may face in the workplace.	2.15	1.06	4	43.0	-8.59	0.00	**Disagree**
4	My sense of psychological belonging to the organization has faded, and I no longer care about its reputation before others.	2.31	1.08	3	46.2	-6.96	0.00	**Disagree**
Overall Mean		**2.41**						**Disagree**
Standard Deviation		0.23						

The Minimal Effort dimension received a low rating (mean = 2.41, SD = 0.23), indicating that silent-resignation behavior through reduced effort is generally not prevalent.

- Highest: Stopping work at the end of official hours (mean = 2.66, Neutral).

- Lowest: Indifference toward workplace challenges or failures (mean = 2.15, Disagree).
- Strengths: Employees remain concerned about the organization and its reputation.
- Weakness: Some employees tend to stop working after official hours.

- Emotional Withdrawal Dimension:

The following table shows the means, standard deviations, rank, and relative weight for the Emotional Withdrawal dimension:

Means, Standard Deviations, Rank, and Relative Importance for the Emotional Withdrawal Dimension

#	Emotional Withdrawal	Weighted Mean	Std. Dev.	Rank	Relative Weight	Computed T Value	Sig. Level	attitude
1	I feel no personal interest in the organization achieving successes or future developments.	2.48	1.07	1	49.60	-5.30	0.00	**Disagree**
2	The emotional and affective bond that connected me to my workplace has faded.	2.47	1.09	2	49.40	-5.31	0.00	**Disagree**
3	I feel alienated inside the workplace and do not care about participating in informal activities.	2.42	1.08	3	48.4	-5.87	0.00	**Disagree**
4	I feel complete indifference toward any failures or challenges that may face the workplace.	2.28	1.04	4	45.6	-7.57	0.00	**Disagree**
Overall Mean		**2.41**						**Disagree**
Standard Deviation		0.09						

The Emotional Withdrawal dimension received a low rating (mean = 2.41, SD = 0.09), indicating that emotional disengagement is generally not prevalent.

- Highest: Lack of personal interest in organizational success (mean = 2.48).
- Lowest: Indifference toward workplace failures or challenges (mean = 2.28).
- Strength: Employees remain emotionally connected to the organization and do not generally feel alienated.

- Initiative Avoidance Dimension:

The following Table shows the means, standard deviations, rank, and relative weight for the Initiative Avoidance dimension:

Means, Standard Deviations, Rank, and Relative Importance for the Initiative Avoidance Dimension

#	Initiative Avoidance	Weighted Mean	Std. Dev.	Rank	Relative Weight	Computed T Value	Sig. Level	Attitude
1	I avoid presenting any creative ideas or proposals aimed at developing current work methods.	2.16	1.05	4	43.20	-8.73	0.00	**Disagree**
2	I refuse to take on any additional responsibilities or participate in work committees not covered by my salary.	2.34	1.02	1	46.80	-7.01	0.00	**Disagree**

3	I prefer to remain silent in meetings even if I have an opinion that would help solve work problems.	2.24	1.02	2	44.8	-8.12	0.00	**Disagree**
4	I avoid volunteering to help in group tasks that fall outside my defined job duties.	2.19	0.97	3	43.8	-9.09	0.00	**Disagree**
Overall Mean		**2.23**						**Disagree**
Standard Deviation		0.08						

The Initiative Avoidance dimension received a low rating (mean = 2.23, SD = 0.08), indicating that employees generally do not avoid taking initiative.

- Highest: Refusing additional responsibilities (mean = 2.34).
- Lowest: Avoiding creative ideas or suggestions (mean = 2.16).
- Strengths: Employees generally share creative ideas and participate actively in meetings.

- functional withdrawal Dimension:

The following Table shows the means, standard deviations, rank, and relative weight for the Functional withdrawal dimension:

Means, Standard Deviations, Rank, and Relative Importance for the functional withdrawal

Dimension

#	Functional withdrawal Dimension	Weighted Mean	Std. Dev.	Rank	Relative Weight	Computed T Value	Sig. Level	Attitude
1	I feel that my professional ambition has stopped and I now perform my work as a human machine only.	3.69	1.01	3	73.80	7.47	0.00	**Agree**
2	I am currently seriously and actively searching for an alternative job opportunity elsewhere.	3.52	1.08	4	70.40	5.26	0.00	**Agree**
3	I feel that my presence at work currently no longer has added value (merely inevitable).	3.70	0.96	2	74.0	7.91	0.00	**Agree**
4	I no longer have any desire to claim my rights or strive to improve the work environment around me.	3.87	0.86	1	77.4	11.10	0.00	**Agree**
Overall Mean		**3.70**						**Agree**
Standard Deviation		0.14						

The Functional Withdrawal dimension received a high rating (mean = 3.68, SD = 0.05), indicating a notable level of functional withdrawal.

- Highest: Lack of desire to claim rights or improve the work environment (mean = 3.73).
- Lowest: Related withdrawal indicators (mean = 3.63).
- Weaknesses: Employees feel less motivated to defend their rights, improve their workplace, or contribute meaningful value.

Testing Study Hypotheses:

In this section, the study hypotheses were tested using simple linear regression and multiple regression methods. The study hypotheses are as follows:

First Main Hypothesis:

"There is no statistically significant effect of internal control on silent resignation among employees at the National some public and private companies and institutions in Aden at the 0.05 significance level." This hypothesis branches into the following sub-hypotheses:

First Sub-Hypothesis:

"There is no statistically significant effect of internal control represented in the Control Environment dimension on silent resignation at the 0.05 significance level."

To test the hypothesis, simple linear regression was used, and the results were as follows:

Regression Results for the Relationship Between Control Environment and Silent Resignation

Independent Variable	Model Parameters	Std. Error	Computed T	Sig. Level	Corr. R	Det. R²	F	Sig.
Regression Constant α	3.65	0.29	12.75	0.00	-0.38	0.15	20.05	0.00
Control Environment β	-0.34	0.08	-4.48	0.00				

There is a moderate, statistically significant inverse relationship between the control environment and silent resignation ($r = -0.38$, $p < 0.05$).

- The control environment explains 15% of the variation in silent resignation.
- The regression effect is negative ($\beta = -0.34$).
- The model is statistically significant ($F = 20.05$, $p < 0.05$).
- Conclusion: Reject the null hypothesis and accept that the control environment has a significant negative effect on silent resignation.

Second Sub-Hypothesis:

"There is no statistically significant effect of internal control represented in the Control Activities dimension on silent resignation at the 0.05 significance level."

Regression Results for the Relationship Between Control Activities and Silent Resignation

Independent Variable	Model Parameters	Std. Error	Computed T	Sig. Level	Corr. R	Det. R²	F	Sig.
Regression Constant α	3.64	0.25	14.42	0.00	-0.43	0.18	25.77	0.00
Control Activities β	-0.36	0.07	-5.08	0.00				

There is a moderate, statistically significant inverse relationship between control activities and silent resignation ($r = -0.43$, $p < 0.05$).

- Control activities explain 18% of the variation in silent resignation.
- 82% is explained by other factors.
- The model is statistically significant ($F = 25.77$, $p < 0.05$).
- Conclusion: Reject the null hypothesis; control activities have a significant negative effect on silent resignation.

Third Sub-Hypothesis:

"There is no statistically significant effect of internal control represented in the Risk Assessment dimension on silent resignation at the 0.05 significance level."

Regression Results for the Relationship Between Risk Assessment and Silent Resignation

Independent Variable	Model Parameters	Std. Error	Computed T	Sig. Level	Corr. R	Det. R^2	F	Sig.
Regression Constant α	3.67	0.28	13.33	0.00	-0.40	0.16	22.52	0.00
Risk Assessment β	-0.36	0.08	-4.75	0.00				

There is a moderate, statistically significant inverse relationship between risk assessment and silent resignation ($r = -0.40$, $p < 0.05$).

- Risk assessment explains 16% of the variation in silent resignation.
- 84% is explained by other factors.
- The model is statistically significant ($F = 22.52$, $p < 0.05$).
- Conclusion: Reject the null hypothesis; risk assessment has a significant negative effect on silent resignation.

Fourth Sub-Hypothesis:

"There is no statistically significant effect of internal control represented in the Information and Communication dimension on silent resignation at the 0.05 significance level."

Regression Results for the Relationship Between Information and Communication and Silent Resignation

Independent Variable	Model Parameters	Std. Error	Computed T	Sig. Level	Corr. R	Det. R^2	F	Sig.
Regression Constant α	3.74	0.29	13.09	0.00	-0.41	0.17	23.24	0.00
Information & Communication β	-0.37	0.08	-4.82	0.00				

There is a moderate, statistically significant inverse relationship between information and communication and silent resignation ($r = -0.41$, $p < 0.05$).

- Information and communication explain 17% of the variation in silent resignation.
- 83% is explained by other factors.
- The model is statistically significant ($F = 23.24$, $p < 0.05$).
- Conclusion: Reject the null hypothesis; information and communication have a significant negative effect on silent resignation.

Results

- A supportive control environment exists in some public and private companies and institutions in Aden that contributes to organizing work and clarifying responsibilities and authorities.
- The management of some public and private companies and institutions in Aden is keen on promoting professional and ethical values in a way that supports institutional performance effectiveness.
- Both some public and private companies and institutions in Aden apply control procedures that help reduce errors and enhance operational safety.
- There are aspects that need further development in the area of preventive procedures and error detection in some public and private companies and institutions in Aden.
- Some public and private companies and institutions in Aden are interested in risk assessment and continuous review of operations.
- There is a need to strengthen compliance with applying control policies and procedures in some public and private companies and institutions in Aden.

- Communication channels exist in some public and private companies and institutions in Aden that contribute to transmitting information and instructions.

- Available information contributes to supporting work completion and improving coordination in some public and private companies and institutions in Aden.

- Low manifestations of minimal effort among employees in some public and private companies and institutions in Aden.

- Employees in some public and private companies and institutions in Aden enjoy an acceptable level of job commitment.

- Low level of emotional withdrawal among employees in some public and private companies and institutions in Aden.

- Employees enjoy a good degree of belonging in some public and private companies and institutions in Aden.

- Limited manifestations of initiative avoidance among employees in some public and private companies and institutions in Aden.

- Employees in some public and private companies and institutions in Aden show readiness to participate and present proposals.

- Existence of indicators of some employees in some public and private companies and institutions in Aden feeling Functional withdrawal.

- The need to strengthen professional motivation and job satisfaction in some public and private companies and institutions in Aden.

- Results showed the existence of an effect of internal control in limiting silent resignation in some public and private companies and institutions in Aden.

- The control environment in some public and private companies and institutions in Aden contributes to limiting manifestations of silent resignation.

- Control activities in some public and private companies and institutions in Aden affect the reduction of behaviors associated with silent resignation.

- Risk assessment helps limit silent resignation in some public and private companies and institutions in Aden.

- The effective information and communication system in some public and private companies and institutions in Aden contributes to reducing silent resignation.

Conclusion and Recommendations

Conclusion

- **Strategic Role of Internal Control:** The findings confirm that a fair and robust internal control framework not only safeguards financial assets but also plays a pivotal role in stabilizing the workforce by providing clear structures and reducing organizational ambiguity.

- **Statistical Correlation:** Statistical analysis revealed a significant inverse relationship between the quality of internal control and **silent resignation** behaviors, indicating that as control mechanisms improve, the tendency of employees to disengage or perform the bare minimal fundamentally decreases.

- **Explanatory Power (Regression):** The regression analysis demonstrated that internal control variables explain approximately **44%** of the variance in **silent resignation** levels. This highlights that internal control is a major determinant in influencing employee commitment and psychological presence at work.

- **Organizational Impact:** The study concludes that when control activities are fair and well-defined, and communication channels are transparent, employees feel a greater sense of accountability and value, which directly mitigates feelings of workplace abandonment or emotional withdrawal.

- **Practical Recommendation:** Based on these results, the study recommends that the organization should move beyond traditional compliance and focus on fostering a supportive control environment that encourages initiative, thereby eliminating the root causes of **silent resignation**.

Recommendations

- Continue developing the control environment to keep pace with work requirements in some public and private companies and institutions in Aden.

- Strengthen professional and ethical responsibility awareness programs in some public and private companies and institutions in Aden.

- Develop control activities in some public and private companies and institutions in Aden to enhance error detection and correction.

- Periodically update preventive procedures in some public and private companies and institutions in Aden.

- Continuously develop risk assessment mechanisms in some public and private companies and institutions in Aden.

- Strengthen compliance with control policies in some public and private companies and institutions in Aden at all levels.

- Develop information and communication systems in some public and private companies and institutions in Aden and provide effective communication channels.

- Strengthen effective communication between different departments at some public and private companies and institutions in Aden, in addition to strengthening motivation programs.

- Provide a supportive work environment to raise enthusiasm, commitment, and strengthen loyalty and organizational belonging in some public and private companies and institutions in Aden.

- Increase employee participation in some public and private companies and institutions in Aden in institutional activities, and encourage developmental initiatives and ideas.

- Provide an organizational environment supportive of creativity in some public and private companies and institutions in Aden, and adopt programs to raise job satisfaction.

- Adopt policies that support participation and job commitment and limit silent resignation in some public and private companies and institutions in Aden.

- 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.

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