

# Ethical principles of management control

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**Abstract :** *Public office ethics is one of the topics that occupy a great importance during the employee's performance of a task, specifically the supervisory tasks, and the reason for this is due to the large number of cases of bribery, forgery, embezzlement, conflict of interest, job exploitation, nepotism, and employee abuse of his official authority, which leads to an increase in violations. From this standpoint, there are ethical principles that the auditors of the Audit Bureau must abide by. In this article, we will address a very important topic, which is the ethical principles of administrative control, as we will talk about how to investigate the public interest in the performance of the job by the employee, taking into account professional ethics, and this includes the speed of deciding cases, impartiality in the provision of services, or the interests of persons and bodies on the public interest.*

**Keywords:** Ethical principles, Administrative control.

## I. INTRODUCTION

Oversight has developed today and has become, in the opinion of management, economic and financial scholars, necessary in any system, as any administrative and material system in which there is no effective and regular oversight is considered an incomplete system that lacks the elements of its existence and contributes to increasing the failure of organizations.

With the multiplicity of definitions and views on the concept of oversight, it was agreed in most of the opinions that oversight is the administrative procedure or process carried out by the administration to ensure that the plans developed have been achieved to the fullest or to verify performance, by comparing what is actually with what has been planned. him, making things happen according to the established method or plans, in a manner that achieves their interest, and working to correct any deviations that occur in the future.

By reviewing many references that dealt with the concept of oversight, this study defines it as the procedures through which the proper progress of work is ensured in the right direction that ensures efficiency and effectiveness of performance, by following the most appropriate control pattern, examining systems and procedures for oversight work, and monitoring according to work standards. The supervisory authority, adherence to ethical principles, and ensuring that there are no pressures affecting the progress of work in the planned direction.

In view of the importance of oversight and its role in achieving effectiveness at the level of management, the jurists made great efforts to try to develop a definition and concept consistent with administrative control, but these attempts dispersed and differed on the definition of a clear and consistent angle, which is based on their definition. Therefore, the development of a comprehensive definition of the object of censorship is one of the thorny and extremely difficult issues, so there are many concepts that have been launched on censorship.

## II. HEADINGS

### **An overview of the administrative control:**

Monitoring is basically the process of following up on activities to ensure that objectives have been accomplished as planned and to address any significant deviations. The main purpose of control is to ensure that the activities are carried out in a way that achieves the goals of the organization.

Administrative control can be defined as: "a basic strategic process that is important for administrative operations, as it is related to determining the success of the various stages of work from planning, organizing, implementing and evaluating, being an administrative tool that includes a package of procedures that measure

performance and ensure that each employee performs his role, and identifies errors and deviations in Workflow, which makes it like an indicator that judges the success of operations or not, and helps to correct wrong paths through the information and results that the higher management provides on performance and workflow, and it can be found in the form of an internal self-monitoring management in the system, or an external one that follows Higher authorities in the state play the role of oversight, auditing, monitoring errors and abuses, and developing necessary treatments for them.

Researchers in public administration were interested in studying and analyzing many administrative issues and problems and the role of administrative control in achieving the planned goals with a high degree of efficiency and productivity for organizations or public utilities of all kinds and activities, Organization in order to carry out the goals that it was found to achieve. The study of this subject requires a clarification of the definition of administrative control.

In general, the objective of oversight is to verify the effective and proper management of the business, and that implementation is carried out in accordance with applicable laws and regulations. The scholars pointed out the importance of oversight in a number of points, as follows:

- In the field of planning: control makes the managers know whether the goals and plans are on the right track and what future actions will be taken.
- In the field of employee empowerment: Control systems provide managers with information and feedback on employee performance.
- In the field of workplace protection: supervision enhances physical security and helps reduce damages that may occur in the workplace.

### **The question here is what are the ethical principles of administrative control?**

It is noted that the institutions that lack the presence of administrative oversight and control processes through an internal body that fall within their structure are institutions that face frequent and numerous mistakes in a large proportion. This does not mean that the institutions with administrative control are free of errors; Because mistakes are an implicit result of the one who works, according to the saying: "He who does not work does not make mistakes." However, the intransigence in the error and persistence in it with the ability to change it is what must be changed.

Its importance lies in the fact that it is the most important pillar of the success of sustainable development in institutions related to the institutional process; To provide an institutional environment characterized by complete transparency and successful oversight, thus helping to increase the quality of the entire performance in the organization, and push it to reach its goals. Not to mention that oversight is concerned with participating in decision-making processes, and it also provides an opportunity to inform clients of the options available in the institution, in addition to achieving an excellent level of fairness in evaluating the performance of employees.

Administrative control aims to ensure the optimal use of financial resources and prevent their waste with its ability to indicate aspects of rationing and rationalization, and to set appropriate budgets according to projects or work plans. Administrative control also helps senior management to distribute tasks and responsibilities in a way that balances the capabilities of competencies and human energy and the possibility of achieving them for the set goals, so that the wheel of productivity is continuous without the occurrence of errors, and to reduce the occurrence of errors and their effects if they occur.

Therefore, administrative control requires moving away from any personal judgments in interpreting laws and regulations that contribute to not making mistakes, in addition to simplifying the organizational structure of institutions and thus the ease of delivering information from the top to the base and feedback, and therefore the existence of clear and transparent foundations leads to increased confidence for all groups in the institution and even work to maintain it. This forces institutions to reach the required level of transparency in administrative work. This, in turn, enhances the loyalty of employees to their institution, and even contributes to increasing their productivity when they participate in its decisions, considering that they are part of it.

### **Foundations and ethical principles of administrative control**

Public office ethics is one of the topics that occupy a great importance during the employee's performance of a task, specifically the supervisory tasks, and the reason for this is due to the large number of cases of bribery, forgery, embezzlement, conflict of interest, job exploitation, nepotism, and employee abuse of his official authority, which leads

to an increase in violations. From this point of view, there are ethical principles that the auditors of the Audit Bureau must abide by, and among these principles are the following:

- Taking into account the public interest: the employee must seek the public interest in the performance of his job, and this includes speedy settlement of cases, and impartiality in the provision of services, or prioritizing the interests of persons and bodies over the public interest.
- Transparency: It means that the employee discloses the results of the control operations and their conclusions in a timely, reliable and clear manner.
- Appropriate use of information and resources: accountability is represented by the public's appropriate use and caution of government resources, which are an essential part of the auditor's responsibilities as a professional in accountability, and possessing the professional competence, knowledge and skills necessary to carry out oversight tasks.
- Objectivity: The credibility of oversight in the government sector depends on the objectivity of the auditor in carrying out his professional responsibilities, and objectivity includes independence, both actual and apparent.
- Integrity: Decision-making that is in the public interest and related to controlled activities is an important part of the principle of integrity. The auditor may face pressure from different levels of government, or from controlled entities, or may face pressure to go beyond ethical principles, and when resolving such conflicts this means that the auditor prioritizes his responsibilities towards the public interest.
- Honesty at work: it must be one of the distinguishing elements that arrange for the respect and recognition of the profession, as it requires the auditor, among many factors, to be honest, taking into account transparency in the information he presents, as well as objectivity, independence, and the usual professional care.
- Independence: means his freedom to deal with all issues and control aspects without outside guidance or interference, so that he can express a neutral and objective technical opinion, in light of the provisions of the laws regulating his work.
- Professional skepticism: It means the auditor's free assessment of the integrity of the audit evidence obtained, and he is alert to conflicting audit evidence, and questions the credibility of documents or management representations.

### III. CONCLUSION

Administrative control is an important and influential process in all administrative processes, especially the famous stages (planning, organization, implementation and evaluation), because it ensures the perfect workflow, as well as monitors the performance and commitment of employees and ensures the application of best management practices during all operations. At the planning level, it ensures that the correct plans are set in which the objectives, policies, procedures, and time range are set, in order to have the ideal start for any project or work. While it is responsible for the organization process to ensure that all matters are placed in their correct positions in terms of structure, distribution of tasks and the correctness of employing human energies in order to achieve the highest levels of efficiency in performance.

The role of administrative control is very important in the implementation process, as it turns here into a balance and a measuring tool that gives direct indications about the efficiency of the implementation of operations, and whether they are heading correctly towards achieving the goals, or they need to be stopped and reset by redirecting efforts in an optimal way. And the continuation of this control throughout the stages of the work of any project is what ensures the reduction of the incidence of errors, and guarantees direct solutions if errors are detected. Even with the completion of all stages, the subsequent administrative control process is very important, as it provides a comprehensive evaluation of the project or service that has been achieved, and it can set numerical ratios that show the quality of the results and the size of the success achieved, as well as the size of delay, regression or errors.

Administrative control helps in the process of diagnosing the causes of every positive or negative phenomenon within the work context, and it can measure every effort made and every success achieved in a way that ensures fairness of efforts. It also ensures that administrative policies are adhered to according to each sector, department and department, which leads to each individual's understanding of his role and avoids random operations.

### **Acknowledgements**

I would like to thank the magazine for giving me the opportunity to publish this article

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