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The Impact of Audit on Good Governance in Dimen Shoring Incorporated: Basis for Compliance and Transparency

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Abstract

This study assessed employee perceptions of the impact of audit practices on good governance in Dimen Shoring Incorporated – Calamba, Laguna Branch. Using a quantitative-descriptive research design, data were collected from 105 employees through a close-ended survey questionnaire and analyzed using weighted means. The findings indicated that employees strongly agreed that internal audit practices (overall weighted mean = 3.68), external audit practices (3.66), compliance audit procedures (3.67), and audit frequency and follow-up implementation (3.69) were effectively practiced and contributed to organizational improvement. Results further showed that good governance was strongly perceived in the workplace, particularly in accountability (3.75), compliance with policies and regulations (3.76), ethical management and resource utilization (3.70), and transparency (3.67). The study concluded that employees perceived auditing as a valuable mechanism that supports governance outcomes through strengthened compliance, accountability, transparency, and ethical management. Recommendations focused on improving communication of audit results, enhancing follow-up visibility, strengthening audit procedure orientation, improving decision-related transparency, and reinforcing ethical culture initiatives.

Keywords: Audit Practices; Internal Audit; External Audit; Compliance Audit; Audit Frequency; Good Governance; Transparency; Accountability; Ethical Management; Policy Compliance; Dimen Shoring Incorporated.

1. Introduction

In today's business and organizational landscape, auditing plays a central role in strengthening transparency, accountability, and good governance. As stakeholder expectations for clarity and integrity in financial and operational reporting continue to rise, effective auditing functions have become essential in sustaining institutional trust. Through systematic evaluation of financial statements, stakeholder feedback, and internal policies, auditors help detect discrepancies and reinforce ethical conduct (Smith, 2024).

1.1. Auditing, Compliance, and Accountability

A compliance audit is an independent assessment that verifies whether an organization adheres to internal policies and external regulatory requirements (Reddy, 2024). Accountability is similarly integral to audit practice because it reinforces responsibility for decisions, actions, and controls across the organization. Through disciplined review and assessment, auditors provide an independent perspective that discourages fraudulent behavior and promotes compliance with legal and regulatory standards. In this way, robust auditing practices contribute to cultivating a culture of integrity and responsibility in the corporate environment (Smith, 2024).

1.2. Organizational Context: Dimen Shoring Incorporated

At Dimen Shoring Incorporated, audits are conducted to assess workforce compliance with internal policies and to evaluate adherence to legal and regulatory standards. However, the organizational impact of these audit practices warrants closer assessment. Despite the widely recognized value of auditing, organizations still encounter recurring issues such as noncompliance, weak transparency, inconsistencies in internal controls, fraud exposure, and inefficient resource utilization. Ongoing stakeholder expectations for reliable internal controls and effective internal audit programs further emphasize the need for continuous improvement.

1.3. Audit Practices and Good Governance in Organizations

This study aims to evaluate the impact of auditing on good governance in the operations of Dimen Shoring Incorporated at the Calamba, Laguna branch, with emphasis on maintaining stakeholder trust. Specifically, it examines how internal and external audits may support good governance outcomes related to transparency, accountability, and compliance with applicable requirements. The study's results are intended to inform improvements in internal controls, support business strategy refinement, and strengthen employee engagement within the organization.

1.4. Internal and External Audits in Governance Systems

Auditing contributes to transparency, accountability, and effective governance across corporate, non-profit, and public institutions by assessing whether organizations comply with established financial, regulatory, and operational standards. Internal and external audits serve complementary governance functions. According to Bakhadirov (2025), internal audits evaluate internal controls, risk management, and compliance, with a focus on improving internal processes. External audits, meanwhile, provide independent evaluations of financial statements to support accuracy and reliability, thereby strengthening accountability and adherence to reporting standards. While these audits serve distinct purposes, their combined effect can enhance governance and accountability. Nevertheless, constraints such as limited resources, skepticism about audit conclusions, and concerns regarding auditor independence remain persistent challenges, underscoring the need for stronger audit practices and greater transparency.

1.5. Auditing, Compliance, and Governance

Beyond internal and external audit functions, compliance audits provide a critical mechanism to ensure adherence to regulatory standards, particularly in sectors characterized by complex and evolving requirements, including labor, environmental, and consumer protection regulations. Routine auditing supports organizational readiness for regulatory change and reinforces internal control systems (Gutterman, 2023). Compliance audits also align closely with corporate governance by promoting transparency and ethical business conduct. Haber and Rolls (2024) identify regulatory compliance as a core element of good governance, with compliance audits helping align organizational conduct with both legal obligations and governance best practices. In addition, auditors contribute to governance by assessing financial integrity and identifying potential governance weaknesses. Lawal et al. (2025) further emphasize auditors' role in supporting governance structures through the promotion of accountability, transparency, and ethical behavior across organizational levels.

1.6. Audit Impact and Stakeholder Trust

Within a governance framework, audits influence not only compliance, but also organizational performance and stakeholder confidence. Auditing strengthens accountability, promotes more efficient resource use, and may contribute to improved outcomes. Performance audits, especially within public sector institutions, have been associated with improved workforce productivity and operational efficiency through enhanced transparency and more disciplined budget management (Fatahi et al., 2014; Yulisfan et al., 2025). Similarly, internal audits in financial institutions have shown a strong positive correlation with financial performance, highlighting the importance of audit effectiveness and efficiency (Al-Sorihi & Al-Salafi, 2019).

Audits also play a direct role in building and sustaining stakeholder trust. Audit quality—supported by auditor independence, competence, and adherence to professional standards—underpins confidence in the reliability of reporting, while transparent disclosure and regulatory oversight further reinforce public trust (Surya et al., 2020). Akther and Xu (2020) note that improving perceived auditor independence and strengthening communication can help address trust gaps between auditors and stakeholders. Trust, therefore, is shaped not only by audit outcomes, but also by how audit activities are conducted and perceived. Where an expectation gap exists—when public expectations of auditors exceed what audits can reasonably deliver—confidence in audit effectiveness may weaken. To reduce this gap, Burlaud et al. (2024) propose strengthening auditor independence and expanding audit responsibilities, particularly in emerging areas such as sustainability auditing, to better align audit practice with evolving stakeholder expectations. Collectively, these dynamics demonstrate the broader societal value of auditing in reinforcing institutional integrity and stakeholder confidence.

1.7. Case Studies, Research Gaps, and Future Directions

Practical evidence illustrates the contribution of auditing to good governance. In large corporations, audit committees have been shown to strengthen oversight and reduce fraud risks (Klein, 2002). In the public sector, forensic audits have been used to detect corruption and improve transparency, particularly in developing contexts (Dunne, 2018). These cases demonstrate how auditing can identify irregularities, reinforce governance structures, and promote efficient resource utilization.

Despite extensive research, important gaps remain. One gap is the limited examination of digital auditing tools—such as artificial intelligence (AI) and blockchain—and their implications for transparency and compliance. Future research may consider how these technologies affect audit accuracy, efficiency, and fraud detection. Another area involves the influence of cultural and regional contexts on audit effectiveness and governance outcomes, since auditing practices and stakeholder expectations may differ across settings. Lastly, there is limited research on how audit frequency influences organizational outcomes; while many studies focus on audit effectiveness, fewer explore how audit regularity affects governance quality. Further studies could clarify how audit frequency can be optimized to strengthen good governance.

1.8. Conceptual Framework Using the Input–Process–Output Model

This study adopts an Input–Process–Output (IPO) model to organize how the variables will be examined. The inputs include two primary domains: auditing practices and good governance. Auditing practices cover internal audit practices, external audit practices, compliance audit procedures, and audit frequency with follow-up implementation. Good governance is examined through transparency, accountability, compliance with company policies and regulations, and ethical management and resource utilization. The process applies a quantitative-descriptive design, using close-ended survey questionnaires to gather data, followed by measurement and analysis to evaluate how employees perceive audit practices and governance within the organization. The output of the study is the development of recommendations intended to strengthen compliance and improve transparency in Dimen Shoring Incorporated, particularly at the Calamba, Laguna branch.

1.9. Scope and Delimitations

This study focuses on assessing the impact of audit practices on good governance in Dimen Shoring Incorporated – Calamba, Laguna Branch. Employees of this branch serve as the primary respondents because they have direct exposure to the organization's auditing and governance processes. The study covers internal and external audit practices, compliance audit procedures, and audit frequency, and it examines good governance in terms of transparency, accountability, compliance with company policies and regulations, and ethical management.

The research is limited to the Calamba, Laguna branch and does not include other branches of Dimen Shoring Incorporated. Data will be collected through survey questionnaires only and will not include interviews or financial statement analysis. Findings and conclusions will be based solely on employee responses from the Calamba, Laguna branch and may not be generalizable to other locations or organizations.

1.10. Significance of the Study

This study is significant because it can help Dimen Shoring Incorporated understand how audit practices support good governance, compliance, and transparency. By examining employee perceptions of auditing, the study can identify strengths and weaknesses in existing audit procedures, which may guide improvements in internal controls, accountability mechanisms, and trust between employees and management.

For management, the study may serve as a basis for reviewing and strengthening audit practices to ensure consistent adherence to company policies and legal requirements. It may also support the development of strategies to improve efficiency, reduce operational risks, and mitigate fraud or misuse of resources. For employees, the study can deepen understanding of workplace compliance and ethical conduct and encourage active participation in upholding transparency and accountability. For the organization, the results may support a stronger culture of integrity and governance, contributing to improved performance, reputation, and stakeholder relationships. Lastly, the study can serve as a reference for future researchers examining auditing and good governance in other organizations or industries and may encourage further research into additional factors influencing transparency and accountability in business operations.

2. Material and Methods

2.1. Research Design

This study used a quantitative-descriptive research design to describe and assess the impact of audit practices on good governance in Dimen Shoring Incorporated as perceived by its employees. A quantitative approach was applied because the study gathered numerical data that could be analyzed statistically to determine patterns and relationships among variables. The descriptive method was appropriate because it aimed to provide a clear depiction of existing audit practices and their influence on good governance without manipulating any variables. It focused on describing employee perceptions of auditing practices and the extent to which good governance was observed within the organization.

2.2. Research Locale

The study was conducted at Dimen Shoring Incorporated – Calamba, Laguna Branch, located along Maharlika Highway, Barangay Milagrosa, Calamba, Laguna. This site was selected because it had a larger employee population compared to other branches, which supported the collection of sufficient data and a wider range of perspectives. The Calamba branch served as a key operational location where administrative and field activities were managed, and its workforce provided a suitable setting for examining employee experiences and perceptions related to audit practices and good governance.

2.3. Research Participants

The participants of the study consisted of employees from Dimen Shoring Incorporated – Calamba, Laguna Branch. From a total population of 140 employees, a sample size of 105 was selected using convenience sampling. The sample included employees across different organizational levels, ranging from top management to rank-and-file personnel. This number of participants was considered sufficient to capture meaningful perceptions regarding audit practices and good governance while remaining manageable for data collection and analysis. Participants were included based on their exposure to or knowledge of audit-related activities in the company, and the inclusion of various roles was intended to provide a broader view of how auditing influenced transparency, accountability, and compliance within the workplace.

2.4. Research Instrument

The primary research instrument used for data gathering was a survey questionnaire composed of close-ended questions, where participants selected responses from given options. This format supported consistency of responses and facilitated statistical analysis. The questionnaire was divided into three parts. The first part collected demographic information such as age, sex, and number of years employed. The second part measured employee perceptions of the company's auditing practices, including internal audit practices, external audit practices, compliance audit procedures, and audit frequency and follow-up implementation. The third part measured perceptions of good governance, focusing on transparency, accountability, compliance with company rules and regulations, and ethical management and resource utilization. Most items used a Likert scale ranging from "Strongly Disagree" to "Strongly Agree." Prior to administration, the questionnaire was reviewed and approved by the research adviser to ensure clarity, relevance, and appropriateness.

2.5. Research Procedure

The study was carried out through a structured, step-by-step process. First, the researchers developed the survey questionnaire based on the research questions and objectives, after which it was reviewed and approved by the research adviser to confirm clarity and alignment with the study purpose. The researchers then coordinated with Dimen Shoring Incorporated – Calamba, Laguna Branch to distribute the questionnaires to selected employees. A total of 105 participants from various organizational levels, including management and staff, were invited to answer the survey. Participants were provided adequate time to complete the questionnaire to encourage honest and thoughtful responses. After collection, the researchers reviewed the accomplished questionnaires, organized the responses, and encoded the data for analysis. The gathered responses were analyzed using statistical methods, specifically the weighted average, to determine how employees perceived audit practices and good governance within the organization. The results served as the basis for conclusions and recommendations to strengthen transparency and compliance.

2.6. Ethical Concerns

Ethical guidelines were strictly observed to ensure that all participants were treated with respect and fairness throughout the research process. Prior to participation, respondents were informed of the purpose of the study and were asked for their consent. They were clearly advised that participation was voluntary and that they could decline to answer any item or withdraw at any time without consequences. Confidentiality was maintained by excluding participant names from the questionnaire, and all responses were used solely for academic and research purposes. The collected data were handled responsibly and stored securely to prevent unauthorized access. The study was conducted in a manner that avoided harm, discomfort, or undue pressure, ensuring that participant experiences and opinions were gathered respectfully and ethically.

3. Results and Discussion

3.1. Internal Audit Practices

The results indicated that employees demonstrated a strong and positive perception of internal audit practices, with an overall weighted mean of 3.68 (Strongly Agree). Among the indicators, the highest weighted mean (3.74) was recorded for three statements: employees understood the purpose of internal audits, believed internal audits helped improve work processes, and followed company policies more carefully because of internal audits. These results suggested that internal audits were widely viewed as relevant, beneficial, and influential in shaping employee behavior and reinforcing adherence to workplace standards. The lowest weighted mean (3.47) was observed on employees being aware of the results of internal audits, which, although still interpreted as Strongly Agree, implied that dissemination of audit outcomes or post-audit feedback may not have been consistently communicated to all employees. Overall, the internal audit findings reflected strong acceptance and perceived usefulness of internal audits in supporting compliance and continuous improvement.

3.2. External Audit Practices

Employee perceptions of external audit practices were also strongly favorable, reflected by an overall weighted mean of 3.66 (Strongly Agree). The highest weighted mean (3.71) appeared in two statements: employees believed external audits helped ensure legal compliance and agreed that external audits helped improve how the company operated. These results implied that external audits were recognized as an important governance mechanism, particularly in reinforcing legality and improving operational performance. Meanwhile, the lowest weighted mean (3.53) was recorded in the statement indicating that employees were informed about the findings of external audits. While still interpreted as Strongly Agree, this result suggested that communication of external audit findings may have been less visible or not consistently cascaded to employees. In general, the results showed that employees trusted external audits and perceived them as valuable to organizational compliance and improvement.

3.3. Compliance Audit Procedures

Findings on compliance audit procedures showed consistently high ratings, with an overall weighted mean of 3.67 (Strongly Agree). The highest weighted mean (3.71) was observed in two areas: employees followed company rules because they knew audits were conducted, and employees saw changes made after compliance audit results were shared. These findings indicated that compliance auditing created behavioral reinforcement and that employees recognized tangible adjustments made after audit activities. The lowest weighted mean (3.63) appeared in two statements: employees believed compliance audits helped prevent violations and employees felt encouraged to report issues because of audit procedures. Although still within Strongly Agree, these comparatively lower ratings implied that preventive and reporting mechanisms may have benefitted from clearer guidelines, stronger reporting protections, or more visible encouragement from leadership. Overall, the results supported the view that compliance audits were effective in guiding behavior, improving processes, and reinforcing accountability.

3.4. Audit Frequency and Follow-up Implementation

In terms of audit frequency and follow-up, the overall weighted mean was 3.69 (Strongly Agree), indicating that employees generally trusted the audit cycle and believed it contributed to organizational improvement. The highest weighted mean (3.79) was recorded in the statement that employees believed audit results led to improvements in the company, demonstrating strong recognition of audit-driven corrective actions. Another highly rated area was that employees felt management took audit findings seriously with a weighted mean of 3.74, indicating perceived leadership commitment to addressing audit results. The lowest weighted mean (3.58) was observed in employees' agreement that they noticed follow-up actions after audits were completed, which suggested that follow-up activities may not always have been visible to employees or communicated consistently. With other items rated highly—such as audits being often enough to be effective (3.63), confidence that audit issues were addressed properly (3.71), and confidence that audit results supported improvement (3.79)—the results collectively indicated that audit frequency and management response were viewed positively, while follow-up visibility remained a potential area for improvement.

3.5. Transparency

The governance dimension of transparency obtained an overall weighted mean of 3.67 (Strongly Agree), reflecting that employees generally perceived transparency as practiced within the workplace. The highest weighted mean (3.79) was recorded for two statements: employees believed transparency was practiced in the workplace and trusted the company because of its openness. These results indicated strong appreciation for openness and honest communication as part of the organizational environment. The lowest weighted mean (3.55) was reflected in employees being informed about important decisions made by management, suggesting that while transparency was perceived positively, communication of major decisions could still be enhanced. Other transparency indicators—such as the company sharing information openly (3.61) and employees understanding how decisions were made (3.61)—reinforced the conclusion that transparency was present, though with room for improvement in decision-related communication.

3.6. Accountability

Accountability yielded one of the strongest results across governance indicators, with an overall weighted mean of 3.75 (Strongly Agree). The highest weighted mean (3.79) reflected the statement that employees believed accountability was important in the company, demonstrating a strong organizational culture valuing responsibility and answerability. Employees also strongly agreed that they took responsibility for their actions (3.76) and that they saw managers being accountable for decisions (3.74), indicating that accountability was perceived at both individual and managerial levels. The lowest weighted mean (3.71) related to employees feeling that employees were held responsible for their tasks, suggesting a minor opportunity to strengthen consistency in monitoring responsibilities or enforcing task ownership. Overall, the results indicated that accountability was widely recognized and embedded in the organization's workplace culture.

3.7. Compliance with Company Policies and Regulations

Compliance with company policies and regulations achieved an overall weighted mean of 3.76 (Strongly Agree), indicating consistently strong adherence and awareness among employees. The highest weighted mean (3.82) was associated with employees being aware of the rules and regulations they needed to follow, showing that expectations and standards were clearly known. Employees also strongly agreed that they followed company policies in daily work (3.79) and felt supported when following company rules (3.76), reflecting both behavioral compliance and perceived organizational reinforcement. The lowest weighted mean (3.71) appeared in two statements: employees believed the company enforced its policies fairly, and employees understood the importance of compliance in the workplace. Although still interpreted as Strongly Agree, these comparatively lower ratings suggested that fairness perceptions and compliance reinforcement messaging could be strengthened further. Overall, the results demonstrated a strong compliance culture, anchored by high awareness and consistent policy adherence.

3.8. Ethical Management and Resource Utilization

Ethical management and proper resource utilization registered an overall weighted mean of 3.70 (Strongly Agree), reflecting strong employee perceptions that ethics and responsible resource use were practiced in the organization. The highest weighted mean (3.76) was observed in employees stating that they saw company leaders acting with honesty and fairness, suggesting high confidence in leadership integrity. Other indicators showed similarly positive perceptions: employees believed resources were used properly (3.68), understood the value of acting ethically at work (3.71), and trusted management to make ethical decisions (3.71). The lowest weighted mean (3.66) was recorded for employees feeling that ethical behavior was encouraged in the workplace, which suggested that although ethical behavior was recognized, explicit encouragement mechanisms (e.g., trainings, recognition systems, reporting support, or ethical communications) could be made more visible or reinforced more consistently. Overall, the results indicated that ethical practices and responsible resource use were widely valued and observed, with opportunities to further strengthen workplace-wide encouragement of ethical behavior.

4. Conclusion and Recommendations

This study assessed employee perceptions of how audit practices support good governance in Dimen Shoring Incorporated – Calamba, Laguna Branch. Overall results showed consistently high ratings across all audit dimensions, indicating that employees viewed auditing as an effective mechanism for strengthening organizational control and improving performance. Internal audit practices (overall weighted mean = 3.68) and external audit practices (3.66) were strongly supported, suggesting that employees understood the purpose of audits, recognized their role in improving work processes, and trusted the competence and credibility of external auditors, particularly in ensuring legal compliance and operational improvement. Compliance audit procedures were also rated highly (3.67), reflecting that audits reinforced adherence to rules and led to observable changes after findings were communicated. Audit frequency and follow-up implementation likewise received strong agreement (3.69), although the comparatively lower rating on follow-up visibility indicated a need to make post-audit actions and monitoring more evident to employees.

Governance indicators were similarly rated at a high level, confirming that good governance was strongly evident in the workplace. Transparency registered a strong result (3.67), reflecting openness and employee trust, though communication of major management decisions was perceived as relatively less consistent. Accountability obtained one of the highest ratings (3.75), showing that responsibility was valued and practiced across employee and management levels. Compliance with company policies and regulations recorded the highest governance rating (3.76), indicating strong awareness and adherence to workplace standards. Ethical management and resource utilization also received strong agreement (3.70), demonstrating confidence in leadership integrity while suggesting that workplace encouragement of ethical behavior could still be reinforced. Overall, the findings supported the conclusion that audit practices were perceived as effective and closely aligned with good governance outcomes, particularly in strengthening compliance, accountability, transparency, and ethical management within the branch.

The findings indicate that the organization should strengthen the communication of both internal and external audit results, since awareness of audit findings received comparatively lower ratings (internal audit results = 3.47; external audit findings = 3.53). Clearer and more regular sharing of key outcomes, corrective actions, and timelines would help employees better understand audit implications and organizational responses. Post-audit follow-up should also be made more visible, as noticing follow-up actions after audits had a relatively lower rating (3.58) despite strong agreement that audits lead to improvements (3.79). More structured monitoring, assigned responsibilities, and periodic updates on implementation progress would reinforce confidence that issues are addressed consistently.

In addition, periodic orientations or refresher sessions on audit and compliance procedures should be provided to strengthen audit literacy and support consistent compliance behavior, particularly for employees who may be less familiar with audit processes. Transparency may also be improved by institutionalizing clearer communication of major management decisions, since this indicator was relatively lower (3.55) despite strong overall transparency results. Finally, ethical culture should be reinforced through more visible encouragement, such as regular reminders, clear ethical guidelines, leadership role modeling, and accessible reporting channels, given that encouraging ethical behavior received the lowest ethical management indicator rating (3.66) even while overall ethical management remained strong.

Compliance with ethical standards

The authors declare that this research was conducted in accordance with applicable institutional and ethical standards. The study did not involve any procedures performed on animals, and no clinical or invasive interventions were conducted on human participants by the authors.

Conflict of interest statement

All authors declare that they have no conflict of interest or competing interests related to the publication of this manuscript, including any institution or product referenced herein.

Statement of ethical approval

This research did not include experimental or clinical studies involving animals or human subjects conducted by any of the authors.

Statement of informed consent

Informed consent was obtained from all individual participants included in the study.

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