

**UNIVERSITI TEKNOLOGI MARA**

**THE INFLUENCE OF  
MANAGEMENT SUPPORT ON  
INTERNAL AUDIT QUALITY:  
EVIDENCE FROM THE ISLAMIC  
RELIGIOUS COUNCILS AND  
ZAKAT CENTRES IN MALAYSIA**

**NORRAINI BINTI NORDIN**

**MSc**

**June 2019**

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**NORRAINI BINTI NORDIN**

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## **ABSTRACT**

The establishment of the internal audit in the State Islamic Religious Councils and Zakat Centres in Malaysia requires the perpetual strengthening of the accountability and transparency in the organisation in order to subdue any possible unethical behaviours. Hence, it is important for a study on the internal audit to maintain internal audit quality in order that it provides relevant findings, useful recommendations, and value-added audit report. This research will also examine the influence of management support on the internal audit quality in the Islamic Religious Councils and Zakat Centres. Four independent variables, which include organisational structure, budget allocation, management response, and the implementation of audit findings, are the factors under study. These independent variables were tested upon the internal audit quality. There were 61 questionnaires distributed and there was a 63.5% response rate which was appropriate for analysis. Based on the responses provided by the respondents, the study suggested that only management response was found to have significant influence on the internal audit quality in the Islamic Religious Councils and Zakat Centres in Malaysia. The research findings contributed to the literature by providing knowledge about the elements in management support in organisations that will help to enhance the internal audit quality in the Islamic Religious Councils and Zakat Centres in Malaysia.

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Allah (alone) is sufficient for us and He is the best disposer of affair (for us)” Surah Al-Imran (3:172)

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