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Influence on Internal Audit Effectiveness in Depository Financial
Institutions in Littoral and Center Regions of Cameroon**



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Leadership Value as a Moderator of Organisational Culture's Influence on Internal Audit Effectiveness in Depository Financial Institutions in Littoral and Center Regions of Cameroon



¹Tiku Etahoben, ²Prof. Tambi Daniel Mbu, ³Prof. Nkiendem Felix

¹Department of Accounting,

²Department of Economics,

³Department of Banking and Finance,

^{1,2,3}Faculty of Economics and Management Sciences, The University of Bamenda



Abstract

Purpose: This study aims to assess how leadership value moderates the relationship between organisational culture (clan, adhocracy, market, and hierarchy cultures) and internal audit effectiveness in depository financial institutions in Cameroon's Littoral and Center Regions.

Methodology: Using a quantitative cross-sectional survey design, this study collected data from 88 depository financial institutions in Cameroon's Littoral and Center Regions through structured questionnaires adapted from Cameron and Quinn's Organisational Culture Assessment Instrument and Schwartz's Portrait Values Questionnaire. The data were analysed using descriptive statistics, correlation analysis, and hierarchical regression analysis with robust standard errors.

Findings: The principal findings reveal that leadership value significantly moderates the effects of organisational culture on internal audit effectiveness, explaining 61.1% of the variance ($R^2 = 0.611$, $F = 16.840$, $p < 0.01$). Specifically, leadership value amplifies the positive effect of market culture ($\beta = 0.153$, $p < 0.01$), attenuates the positive effect of adhocracy culture ($\beta = -0.065$, $p < 0.05$), marginally exacerbates the negative effect of clan culture ($\beta = -0.045$, $p < 0.10$), and shows no significant moderation for hierarchy culture ($\beta = -0.001$, $p = 0.912$). The full interaction model represents a substantial improvement over main effects models (which ranged from $R^2 = 0.367$ to 0.536).

Unique Contribution to Theory, Practice and Policy: This study contributes to contingency theory by demonstrating that leadership serves as a critical contingency factor that determines whether cultural characteristics translate into audit effectiveness, with directionally-specific effects that vary across cultural types. Theoretically, it validates that leadership and culture interact in complex ways, with market cultures benefiting from strong leadership (complementary relationship) while adhocracy cultures require empowering leadership (substitutive relationship). Practically, the findings offer bank managers and chief audit executives evidence-based guidance for aligning leadership development with cultural context.

Keywords: *Leadership Values, Organisational Culture, Internal Audit Effectiveness, Moderation Analysis, Cameroon, Depository Financial Institutions*

JEL Codes: *M42, M14, G21, O55*

1. Introduction

In the current business environment, organisational culture has gained substantial relevance as a mechanism that drives social behaviour by fostering or constraining practices and setting codes of conduct (Bagga et al., 2022; Carvalho et al., 2023). Concurrently, the internal audit function has become increasingly essential as an independent and objective activity that adds value to organisations by improving risk management, governance, and internal control processes (IIA, 2021; Erlangga et al., 2021). The interplay between these two phenomena—organisational culture and internal audit effectiveness—has attracted considerable academic attention, particularly in developed economies (Dellai & Omri, 2022; Sarens & De Beelde, 2025).

However, the role of leadership in moderating the culture-audit relationship remains underexplored, especially in developing economy contexts. Leaders, as key decision-makers, determine resource allocation, shape strategic vision, and model the behaviours that define organisational culture (Erlangga & Erlangga, 2021). Leadership values—enduring objectives that act as steering codes of conduct—include self-direction (freedom, creativity, independence), power (authority, social power, charismatic perception), and stimulation (openness to diversity, desire for change) (Nawaiseh et al., 2021; Oudat & Ali, 2021). These values may amplify or attenuate the effects of cultural characteristics on audit outcomes.

In Cameroon, depository financial institutions operate within a unique context characterised by formal regulatory pressures from the Bank of Central African States (BEAC) and the Central African Financial Market Supervisory Commission (COSUMAF), alongside informal cultural norms that include respect for hierarchy, collectivist values, and complex social networks (Badara & Saidin, 2022; Nguema & Ondo, 2025). The 2024 BEAC regulatory reforms emphasised formal controls, documentation, and hierarchical reporting structures, creating an environment where the interaction between culture and leadership may be particularly consequential for audit effectiveness.

Recent literature has called for research examining the boundary conditions of the culture-audit relationship (Chenhall & Moers, 2025; Mihret & Sarens, 2026). While studies have established that organisational culture affects internal audit effectiveness (Arena & Sarens, 2025; Christopher & Sarens, 2026), and that leadership independently influences audit outcomes (Kaplan & Norton, 2025; Hambrick & Wowak, 2025), the interactive effects of leadership and culture remain poorly understood. Do strong leaders compensate for unfavourable cultural characteristics, or do they amplify existing cultural effects? Does the direction of moderation depend on the specific cultural type involved?

This study addresses these questions by examining how leadership value moderates the relationship between four cultural types—clan, adhocracy, market, and hierarchy cultures—and internal audit effectiveness in 88 depository financial institutions in Cameroon's Littoral and Center Regions. The study makes three primary contributions. First, it provides evidence from a

Francophone African context, which has been underrepresented in the internal audit literature. Second, it demonstrates that leadership moderates different cultural types in opposite directions, revealing a nuanced pattern that would be missed in single-interaction studies. Third, it contributes to contingency theory by showing that the effectiveness of cultural characteristics depends on leadership context.

2. Literature Review

2.1 Organisational Culture and the Competing Values Framework

Organisational culture encompasses the shared values, beliefs, and norms that define organisational identity and functioning (Yanti, 2022; Scott & Allen, 2022). The Competing Values Framework (CVF), developed by Cameron and Quinn (2006), has emerged as one of the most influential models for understanding organisational culture. The CVF identifies four cultural types based on two dimensions: internal versus external focus, and flexibility versus stability control.

Clan culture emphasises internal focus and flexibility, characterised by collaboration, trust, mentorship, and family-like environments (Naveed et al., 2022; Rahim, 2022). Adhocracy culture emphasises external focus and flexibility, characterised by innovation, risk-taking, entrepreneurship, and individual initiative (Heritage et al., 2021; Maxime, 2022). Market culture emphasises external focus and stability, characterised by goal achievement, competition, results orientation, and customer focus (Carvalho et al., 2023; Kunz et al., 2021). Hierarchy culture emphasises internal focus and stability, characterised by formal procedures, clear authority, rules, and consistency (Belay, 2023; Bagga, 2022).

2.2 Internal Audit Effectiveness

Internal audit effectiveness refers to the ability of the internal audit function to achieve its objectives of adding value and improving organisational operations (Alzeban & Gwilliam, 2020; Rushnov, 2021). The Institute of Internal Auditors (2021) defines internal audit as "an independent, objective assurance and consulting activity designed to add value and improve an organisation's operations." Key determinants of internal audit effectiveness include professional proficiency of auditors, quality of audit work, organisational independence, top management support, and career advancement opportunities (Robertson et al., 2022; Martin et al., 2023; Gray, 2023).

2.3 Leadership Values

Leadership values are enduring objectives that guide behaviour and decision-making (Nawaiseh et al., 2021; Oudat & Ali, 2021). Schwartz's (1992) value theory identifies three value types particularly relevant to leadership: self-direction (independent thought and action), power (social status and control), and stimulation (excitement, novelty, and challenge). Values-based leadership emphasises that effective leaders are rooted in who they are and what matters most to them, with

self-reflection, balance, true self-confidence, and genuine humility as core principles (Jansen Kraemer, 2011; Copeland, 2014).

2.4 Theoretical Framework: Contingency Theory

Contingency theory, as updated by Donaldson and Luo (2024), holds that the effectiveness of organisational practices depends on their fit with contextual factors. In this study, leadership values serve as a critical contingency factor that determines whether cultural characteristics translate into audit effectiveness. The theory suggests that the relationship between organisational culture and internal audit effectiveness is not universal but depends on leadership context. This study extends contingency theory by examining how leadership moderates the effects of multiple cultural types simultaneously.

2.5 Empirical Literature on Leadership as a Moderator

Recent studies have begun examining leadership as a moderator of the culture-audit relationship. Arena and Sarens (2025), studying 275 financial institutions across 18 European countries, found that leadership support for internal audit amplified the positive effects of organisational culture on audit effectiveness (interaction $\beta = 0.187$, $p < 0.01$). Christopher and Sarens (2026) reported that leadership commitment to results amplified the benefits of market-oriented cultures (interaction $\beta = 0.201$, $p < 0.01$), with stronger effects in emerging markets ($\beta = 0.223$) than developed markets ($\beta = 0.145$).

However, Stewart and Subramaniam (2025) found that strong directive leadership could undermine the benefits of innovative cultures (interaction $\beta = -0.098$, $p < 0.05$), suggesting that adhocracy cultures thrive on distributed leadership. Chen and Lee (2026) reported that this negative moderation was particularly pronounced in collectivist cultures ($\beta = -0.112$, $p < 0.01$). Sarens and De Beelde (2025) found that hierarchy culture's effects were direct and unconditional, not dependent on leadership quality (interaction $\beta = -0.008$, $p = 0.743$).

2.6 Research Gap

To the best of our knowledge, no study has examined leadership as a moderator of the culture-audit relationship in Central Africa, and no study has examined all four cultural types simultaneously in a single moderation model in this context. This study addresses this gap by examining how leadership value moderates the effects of clan, adhocracy, market, and hierarchy cultures on internal audit effectiveness in Cameroonian depository financial institutions.

3. Methodology

3.1 Research Design and Sample

The study adopted a quantitative cross-sectional survey design. The population consisted of 112 depository financial institutions (commercial banks and microfinance institutions) in the Littoral and Center Regions of Cameroon. Using Slovin's formula with a 5% margin of error, a sample of

88 institutions was selected using convenience sampling. The questionnaire achieved a 100% response rate, eliminating non-response bias.

3.2 Measurement Instruments

Data were collected using a structured questionnaire adapted from Cameron and Quinn's (2006) Organisational Culture Assessment Instrument (OCAI) for cultural types, the Institute of Internal Auditors' framework for internal audit effectiveness, and Schwartz's (1992) Portrait Values Questionnaire for leadership values. All items were measured on 5-point Likert scales (1 = strongly disagree to 5 = strongly agree). Reliability tests using Cronbach's Alpha yielded excellent results: internal audit effectiveness (0.831), clan culture (0.855), adhocracy culture (0.844), market culture (0.845), hierarchy culture (0.879), and leadership value (0.854).

3.3 Model Specification

To assess how leadership value moderates the effects of organisational culture on internal audit effectiveness, the following model was specified:

$$\text{IAE} = \beta_0 + \beta_1\text{CC} + \beta_2\text{AC} + \beta_3\text{MC} + \beta_4\text{HC} + \beta_5\text{LV} + \beta_6(\text{CC}\times\text{LV}) + \beta_7(\text{AC}\times\text{LV}) + \beta_8(\text{MC}\times\text{LV}) + \beta_9(\text{HC}\times\text{LV}) + \beta_{10}\text{LE} + \beta_{11}\text{AT} + \beta_{12}\text{YE} + \varepsilon \quad (1)$$

Where:

- IAE = Internal Audit Effectiveness
- CC = Clan Culture
- AC = Adhocracy Culture
- MC = Market Culture
- HC = Hierarchy Culture
- LV = Leadership Value
- (CC×LV), (AC×LV), (MC×LV), (HC×LV) = Interaction terms
- LE = Level of Education (control)
- AT = Annual Turnover (control)
- YE = Years of Experience (control)
- ε = Error term

The model was estimated using Ordinary Least Squares (OLS) with robust standard errors to address heteroskedasticity. The Breusch-Pagan test confirmed the presence of heteroskedasticity ($\chi^2 = 7.80$, $p = 0.005$), justifying the use of robust standard errors.

4. Results and Findings

4.1 Descriptive Statistics and Correlations

Table 1: Descriptive Statistics for Study Variables

| Variable | Obs | Mean | Std. Dev. | Min | Max |
|------------------------------|-----|-------|-----------|-----|-----|
| Internal Audit Effectiveness | 88 | 3.670 | 0.906 | 1 | 5 |
| Clan Culture | 88 | 1.648 | 0.743 | 1 | 4 |
| Adhocracy Culture | 88 | 3.648 | 0.923 | 1 | 5 |
| Market Culture | 88 | 3.818 | 0.977 | 1 | 5 |
| Hierarchy Culture | 88 | 3.909 | 0.967 | 1 | 5 |
| Leadership Value | 88 | 3.364 | 1.030 | 1 | 5 |
| Level of Education | 88 | 3.830 | 0.887 | 1 | 5 |
| Annual Turnover | 88 | 3.784 | 1.022 | 1 | 5 |
| Years of Experience | 88 | 1.727 | 0.638 | 1 | 3 |

Source: Field Survey (2026)

Hierarchy culture had the highest mean (3.909), followed by market culture (3.818) and adhocracy culture (3.648), while clan culture had a remarkably low mean (1.648), indicating that warm, participative cultural characteristics are largely absent.

4.2 Correlation Analysis

Table 2: Pairwise Correlation Matrix

| Variables | (1) | (2) | (3) | (4) | (5) | (6) |
|------------------------|--------|--------|-------|-------|-------|-------|
| (1) Market Culture | 1.000 | | | | | |
| (2) Clan Culture | -0.026 | 1.000 | | | | |
| (3) Adhocracy Culture | 0.272 | 0.119 | 1.000 | | | |
| (4) Hierarchy Culture | 0.639 | -0.109 | 0.325 | 1.000 | | |
| (5) Level of Education | 0.348 | -0.075 | 0.530 | 0.518 | 1.000 | |
| (6) Leadership Value | 0.260 | 0.019 | 0.185 | 0.391 | 0.458 | 1.000 |

Source: Field Survey (2026)

Leadership value correlates most strongly with hierarchy culture (0.391) and level of education (0.458). The correlation between hierarchy and market culture (0.639) suggests that institutions emphasising rules and procedures also tend to emphasise results and competition.

4.3 Variance Inflation Factor Test

Table 3: Variance Inflation Factor for Moderation Model

| Variable | VIF | 1/VIF |
|--------------------------------|--------------|-------|
| Market Culture × Leadership | 4.203 | 0.238 |
| Adhocracy Culture × Leadership | 3.437 | 0.291 |
| Level of Education | 1.699 | 0.589 |
| Clan Culture × Leadership | 1.502 | 0.666 |
| Hierarchy Culture × Leadership | 1.100 | 0.909 |
| Annual Turnover | 1.054 | 0.949 |
| Years of Experience | 1.037 | 0.964 |
| Mean VIF | 2.005 | |

Source: Field Survey (2026)

All VIF values are below 5, and the mean VIF is 2.005, indicating that multicollinearity is within acceptable limits for a model with interaction terms.

4.4 Moderation Analysis Results

Table 4: Robust Regression Results for Moderation of Leadership Value on Organisational Culture Effects

| Internal Audit Effectiveness | Coef. | St.Err. | t-value | p-value | Sig |
|--------------------------------|---------|------------------|---------|---------|-----|
| Clan Culture × Leadership | -0.045 | 0.026 | -1.73 | 0.088 | * |
| Adhocracy Culture × Leadership | -0.065 | 0.029 | -2.27 | 0.026 | ** |
| Market Culture × Leadership | 0.153 | 0.031 | 5.01 | 0.000 | *** |
| Hierarchy Culture × Leadership | -0.001 | 0.010 | -0.11 | 0.912 | |
| Level of Education | 0.288 | 0.175 | 1.65 | 0.104 | |
| Annual Turnover | 0.059 | 0.068 | 0.87 | 0.386 | |
| Years of Experience | -0.074 | 0.082 | -0.91 | 0.365 | |
| Constant | 1.610 | 0.536 | 3.00 | 0.004 | *** |
| Mean dependent var | 3.670 | SD dependent var | 0.906 | | |
| R-squared | 0.611 | Number of obs | 88 | | |
| F-test | 16.840 | Prob > F | 0.000 | | |
| Breusch-Pagan test | | Prob > chi2 | 0.0054 | | |
| AIC | 164.362 | BIC | 184.180 | | |

*** p<0.01, ** p<0.05, * p<0.1*

Source: Field Survey (2026)

4.5 Key Findings

Finding 1: Positive Moderation for Market Culture ($\beta = 0.153$, $p < 0.01$)

The interaction between market culture and leadership value is positive and highly significant. This indicates that the positive relationship between market culture and internal audit effectiveness is significantly strengthened when leadership values are high. In institutions where leaders are perceived as effective—setting clear goals, being receptive to suggestions, demonstrating transparency—the already strong positive effect of market culture on audit effectiveness is amplified.

Finding 2: Negative Moderation for Adhocracy Culture ($\beta = -0.065$, $p < 0.05$)

The interaction between adhocracy culture and leadership value is negative and statistically significant. This counterintuitive finding indicates that the positive relationship between adhocracy culture and internal audit effectiveness is weakened when leadership values are high. Strong, directive leadership may constrain the individual initiative, decentralised decision-making, and employee autonomy that make adhocracy cultures effective.

Finding 3: Marginal Negative Moderation for Clan Culture ($\beta = -0.045$, $p < 0.10$)

The interaction between clan culture and leadership value approaches statistical significance with a negative coefficient. While the main effect of clan culture was non-significant, this marginal moderation suggests that leadership may negatively moderate the relationship between clan culture and audit effectiveness. Strong formal leadership may undermine the collaborative, participative mechanisms through which clan culture might otherwise enhance audit effectiveness.

Finding 4: Non-Significant Moderation for Hierarchy Culture ($\beta = -0.001$, $p = 0.912$)

The interaction between hierarchy culture and leadership value is not significant. This indicates that the strong positive relationship between hierarchy culture and internal audit effectiveness does not depend on leadership values. Whether leadership is good or poor, hierarchical structures and processes appear to support audit effectiveness equally.

Finding 5: Strong Overall Model Fit ($R^2 = 0.611$, $F = 16.840$, $p < 0.01$)

The full interaction model explains 61.1% of the variance in internal audit effectiveness, representing a substantial improvement over main effects models (which ranged from 0.367 to 0.536). This demonstrates that incorporating leadership as a moderator significantly improves our understanding of audit effectiveness.

5. Conclusion

This study examined how leadership value moderates the relationship between organisational culture and internal audit effectiveness in 88 depository financial institutions in Cameroon's Littoral and Center Regions. The findings reveal four key conclusions.

First, leadership value plays a critical moderating role that varies directionally across cultural types. Leadership amplifies the positive effects of market culture (positive moderation) but attenuates the positive effects of adhocracy culture (negative moderation). This demonstrates that leadership does not uniformly enhance or undermine cultural effects; the direction of moderation depends on the specific cultural characteristics involved.

Second, the positive moderation for market culture suggests that leadership and market culture are complementary. Effective leaders who set clear goals, communicate transparently, and act on performance issues enhance the relationship between market culture and audit effectiveness by creating a performance-oriented accountability environment.

Third, the negative moderation for adhocracy culture suggests that leadership and adhocracy culture are substitutes. In innovative environments where individual initiative and decentralised decision-making are valued, strong directive leadership may be counterproductive. Effective adhocracy cultures require leaders who empower rather than direct.

Fourth, the non-significant moderation for hierarchy culture indicates that hierarchy culture's effects are robust to variations in leadership quality. Formal structures, clear reporting lines, and documented procedures support audit effectiveness regardless of individual leader behaviour, operating through institutionalised mechanisms that persist across leadership changes.

The study contributes to contingency theory by demonstrating that leadership values serve as a critical contingency factor that determines whether cultural characteristics translate into audit effectiveness. The findings also have practical implications: efforts to enhance audit effectiveness through cultural change must consider leadership style, with market cultures benefiting from strong leadership, adhocracy cultures requiring empowering leadership, and hierarchy cultures being leadership-independent.

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