

The Organizational Culture and Internal Control Efficiency Mirror the Operational Outcomes of Private Higher Education Institutions in Thailand

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Abstract

The primary objective of this research is to examine how organizational culture and internal control efficiency impact the performance of private higher education institutions in Thailand. The study encompassed 58 institutions, with executives and accounting supervisors from these institutions participating as respondents to the questionnaire. This selection criteria was based on the importance of the gathered information and the voluntary participation required for questionnaire completion. A questionnaire served as the main research tool, gathering data on organizational culture, internal control efficiency, and institutional performance in Thailand's private higher education sector. The evaluation utilized the COSO framework (2013) and applied principles aligned with the Balanced Scorecard (BSC) analysis approach for measurement and assessment. Descriptive statistics revealed a high level of agreement regarding organizational culture, internal control efficiency, and operational outcomes within these institutions. Hypothesis testing indicated that while neither organizational culture nor internal control efficiency significantly influenced institutional performance, there was a statistically significant impact ($p < 0.05$) of these factors on the performance of private higher education institutions in Thailand.

Keywords: Internal Control, Private Higher Education Institution, Thailand, Organizational Culture

INTRODUCTION

Education in Thailand is administered by the Ministry of Education of the Thai government and the Office of the Permanent Secretary of the Ministry of Higher Education, Science, Research, and Innovation (OHE). The public sector assumes direct oversight of the system, while private entities are afforded the opportunity to engage in education from early childhood to higher education levels. This framework, established by the state, underscores the importance of training and encourages private sector participation in education to nurture ethical knowledge. National legislation presides over education, ensuring its alignment with economic and societal changes. The laws aim to elevate knowledge, cultivate local wisdom, and propagate national arts and culture. Both public and private educational management adhere to the National Education Act of 1999, serving as the cornerstone for administration and management. Roles and responsibilities have been adapted to meet contemporary needs. Presently, the Office of the

Permanent Secretary of the Ministry of Higher Education, Science, Research, and Innovation (OHE) provides counsel or recommendations to ministers and ministerial committees, exercising authority as mandated by law. Private educational institutions operate distinctively from the public sector, necessitating independent financial management in compliance with regulations and rules from various affiliated agencies. These regulations have undergone adjustments, both internally and externally, to align with the organization's objectives. The pivotal role of private educational institutions in higher education is to foster a positive organizational culture. This entails adapting to diverse administrative challenges, including financial management and compliance with regulations, amid dynamic internal and external environments. Ultimately, the establishment of a robust organizational culture contributes to the achievement of broader missions, as the efficient functioning of the institution relies on the significance attributed to personnel and various factors leading to effective outcomes. (Office of the Education Commission, Office of the Prime Minister, 2021).

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Numerous private entities now place a growing emphasis on organizational culture, often intertwining it with organizational behavior, internal work processes, and leadership. It becomes evident that culture does not encompass the entirety of an organization's activities. The interpretation of the term "culture" varies, depending on individual perspectives, reflecting values and beliefs that are consistently upheld and practiced, eventually evolving into ingrained habits and customary practices within the organization. The establishment of organizational culture cannot be compelled but must organically emerge to instill motivation among members or employees, encouraging active participation. The objective is to have them contribute to achieving personal goals, aligning with the belief that this contributes to the accomplishment of broader objectives. The importance of internal control is paramount as a mechanism and tool for managing operations across organizations, irrespective of their size, be it small or large. Efficient internal control aids in managing and mitigating risks within an organization to acceptable levels, ensuring that operations are in alignment with the organization's objectives. Comprehensive internal control should encompass all aspects of work, serving as a reflection of the organization's efficient and effective operations. Conversely, inadequate internal control may result in harm to the organization, impeding successful operations. Many organizations have adopted the Balanced Scorecard framework as a set of indicators, facilitating the evaluation of organizational performance and the actual implementation of strategies. It commences with the organization's vision, mission, and strategy, which are pivotal factors in determining success. Subsequently, it involves creating Key Performance Indicators (KPIs) as benchmarks for goals and performance measurements in critical areas related to the strategy. (Cameron, K. S., & Quinn, R. E., 2011)

Therefore, private educational institutions are akin to private organizations and are regulated by the relevant ministry. Operating efficiently is crucial for the organization's effectiveness. The key factor is related to organizational culture, and each private higher education institution must have an internal control system as a vital mechanism and tool for managing the organization's operations. This process helps enhance efficiency in achieving the organization's objectives. The development of internal control is ongoing because it not only ensures a good internal control system but also promotes effective organizational management. In 2013, the Committee of Sponsoring Organizations of the Treadway Commission (COSO), a joint committee of five professional institutions in the United States, namely the American Institute of Certified Public Accountants (AICPA), the Institute of Internal Auditors (IIA), the Financial Executives Institute (FEI), the American Accounting Association (AAA), and the Institute of Management Accountants (IMA), established a framework for internal control (COSO, 2013). This framework was an improvement from COSO's original concept in 1992 and serves as guidance for organizational internal control. It aligns with the business environment. The current COSO internal control framework consists of five components, each with clear details categorized into 17 principles. These principles facilitate easy application by various organizations, both public and private. Many organizations have incorporated the COSO 2013 internal control framework to design and monitor their internal control systems. This ensures confidence that operations will successfully achieve the defined objectives. (Committee of Sponsoring Organizations of the Treadway Commission (COSO), 2013)

In light of this, the research team is keen on delving into the organizational culture factors that influence the efficacy of internal control, resulting in operational outcomes grounded in the principles of the Balanced Scorecard. While the crucial perspective persists in contemplating financial measures as in the past, relying solely on financial results merely recounts the organization's historical narrative. It unveils the narrative of capabilities linked to the expertise of private higher education institutions. However, it falls short of indicating the organization's success, particularly in the context of long-term investors who invest through share acquisition and the dynamics of relationships with customers, suppliers, employees, processes, technology, and innovation. Consequently, the principles of the Balanced Scorecard (BSC) have been employed as a systematic tool for strategic planning, underlining that organizational equilibrium can be gauged and evaluated through the lenses of financial, customer, internal processes, and learning and growth perspectives. This methodology aims to augment the organization's value in the future and pave the way for stakeholders such as customers, suppliers, employees, processes, technology, and innovation. The study asserts that organizational equilibrium for development can be measured and appraised through a system of performance measurement and evaluation across four key perspectives: Financial, Customer, Internal, and Learning and Growth. This equilibrium is

crucial for organizational development in realizing the planned strategy. In this study, the researchers have devised research questions to investigate the correlation between the efficacy of internal control and the operational outcomes of private higher education institutions in Thailand, as well as how organizational culture factors influence internal control, contributing to the effective performance of these institutions.

RESEARCH OBJECTIVES

To examine the organizational culture factors and their impact on the operational outcomes that influence the effectiveness of internal control in private higher education institutions in Thailand.

LITERATURE REVIEW

Internal Control stands as a pivotal instrument for enhancing the quality of education and organizational management across all tiers. It encompasses a collaborative process where executives and staff jointly strategize and implement plans to efficiently attain objectives. Internal control transcends beyond mere financial aspects like accounting and finance; it extends to encompass operational management and oversight across all units and processes. While solid work systems, structures, and organizational cultures are essential, they alone are insufficient for effective management (Committee of Sponsoring Organizations of the Treadway Commission (COSO), 2013). The presence of a performance evaluation system is equally critical. Internal control instills confidence within the organization regarding objective achievement and compliance with pertinent laws and regulations. Therefore, it is imperative to embed internal control within the organizational framework and utilize it effectively for successful management. Regular monitoring and evaluation are essential to ensure sustained effectiveness over the long term. Internal control serves as a crucial mechanism for ensuring and fostering success within an organization, facilitating the administration's efficiency and effectiveness across all operational facets.

Operational Efficiency pertains to the capacity to attain predetermined objectives, directly linked to productivity, growth, and sustaining organizational integrity within a dynamically changing environment (Hidayah, 2014). The notion of efficiency assumes a pivotal role in agency management, given the necessity of navigating competition and resource constraints. Hence, efficient operations mitigate resource wastage (Hidayah, 2014). Evaluating operational effectiveness and efficiency involves internal control measures aimed at fostering efficacy and efficiency, through prudent resource management and safeguarding against wastefulness or corrupt practices. The primary aim of operational endeavors is to provide managerial guidance, necessitating objectives that align with the agency's mission (IFSB, 2020). Planning holds significance in management, facilitating timely execution of tasks and seizing opportunities, while also preempting risks and inefficiencies (IFSB, 2020). Monitoring and evaluation constitute ongoing processes crucial for assessing operational quality and engendering confidence. Operational processes denote the methodologies and sequences essential for goal achievement. Resource allocation encompasses the procurement, distribution, or apportionment of resources across diverse activities, enabling agencies or personnel to utilize suitable resources for operations.

The Committee of Sponsoring Organizations of the Treadway Commission (COSO) released an updated framework in 2013, emphasizing the importance of internal controls in achieving organizational objectives. The key points from COSO 2013 regarding the effectiveness of internal controls are as follows:

1. **Internal Control Definition:** COSO defines internal control as a process, implemented by an entity's board of directors, management, and other personnel, designed to provide reasonable assurance regarding the achievement of objectives in several categories: operations, reporting, and compliance.
2. **Five Components:** COSO 2013 outlines five interrelated components of internal control, which are crucial for effectiveness: Control Environment, Risk Assessment, Control Activities, Information and Communication, and Monitoring Activities. These components work together to support the achievement of organizational objectives.
3. **Control Environment:** The control environment sets the tone at the top and influences the overall control consciousness of an organization. It includes factors such as integrity and ethical values, management's

philosophy and operating style, organizational structure, assignment of authority and responsibility, and human resource policies and practices.

4. Risk Assessment: Organizations must identify and assess risks to their objectives. This involves understanding the potential impact of risks on the achievement of objectives and prioritizing them for effective response. Risk assessment helps organizations make informed decisions about allocating resources and designing control activities.

5. Control Activities: Control activities are the policies and procedures that help ensure management directives are carried out. These activities encompass a range of actions, including approvals, authorizations, verifications, reconciliations, and segregation of duties. Effective control activities mitigate risks and contribute to achieving organizational objectives.

6. Information and Communication: Information is necessary for the organization to carry out internal control responsibilities. Effective communication ensures relevant information is identified, captured, and communicated in a timely manner to enable personnel to fulfill their responsibilities.

7. Monitoring Activities: Monitoring activities assess the quality of internal control performance over time. This involves ongoing evaluations, separate evaluations, or a combination of both. Monitoring ensures that internal control deficiencies are identified and addressed promptly.

Overall, COSO 2013 emphasizes the importance of internal controls as a means of achieving organizational objectives and provides a comprehensive framework for designing, implementing, and assessing the effectiveness of internal control systems.

The Balanced Scorecard (BSC) Model is a strategic management tool that provides a comprehensive framework for organizations to translate their vision and strategy into tangible objectives and measures across four key perspectives: financial, customer, internal processes, and learning and growth (Kaplan, R. S., & Norton, D. P., 1992). Key points of the BSC model include:

1. Balanced Approach: The BSC balances financial and non-financial measures to provide a holistic view of organizational performance.
2. Financial Perspective: Focuses on financial performance indicators such as revenue, profitability, and cost efficiency, providing insight into the organization's financial health and sustainability.
3. Customer Perspective: Emphasizes customer satisfaction, retention, and loyalty, aligning organizational strategies with customer needs and expectations to drive long-term success.
4. Internal Processes Perspective: Evaluates the efficiency and effectiveness of internal processes and operations, identifying areas for improvement and innovation to enhance overall performance.
5. Learning and Growth Perspective: Addresses the organization's ability to innovate, adapt, and develop capabilities for future success, including employee skills, technology, and organizational culture.

By considering these perspectives, the BSC enables organizations to create a balanced set of objectives and measures that drive performance and strategic alignment across all levels of the organization.

The COSO 2013 Framework Outlines the Concept of the effectiveness of internal control as essential for achieving organizational objectives. Key points from COSO 2013 include:

1. Comprehensive Framework: COSO 2013 provides a comprehensive framework for understanding and implementing internal controls. It emphasizes the integration of five interrelated components: Control Environment, Risk Assessment, Control Activities, Information and Communication, and Monitoring Activities.

2. **Control Environment:** The control environment sets the tone at the top and influences the organization's overall control consciousness. It encompasses factors such as ethical values, management philosophy, and organizational structure, all of which impact the effectiveness of internal controls.
3. **Risk Assessment:** Organizations must identify and assess risks to their objectives to effectively respond to them. Risk assessment helps prioritize risks and allocate resources appropriately to mitigate them, ensuring the achievement of organizational goals.
4. **Control Activities:** Control activities are the policies and procedures implemented to ensure management directives are carried out effectively. These activities include approvals, authorizations, and segregation of duties, all aimed at reducing risks and achieving organizational objectives.
5. **Information and Communication:** Effective internal control requires timely and relevant information to be communicated throughout the organization. Information and communication systems must enable personnel to fulfill their responsibilities and support decision-making processes.
6. **Monitoring Activities:** Continuous monitoring is essential to assess the quality of internal control performance over time. It involves ongoing evaluations to identify and address control deficiencies promptly, ensuring the effectiveness of internal controls is maintained.

On the other hand, the application of the Balanced Scorecard (BSC) model in private higher education institutions in Thailand focuses on organizational culture and performance. Key points include:

1. **Strategic Alignment:** The BSC aligns organizational objectives, measures, targets, and initiatives across four perspectives: financial, customer, internal processes, and learning and growth. This alignment ensures that organizational culture supports the achievement of strategic goals.
2. **Performance Measurement:** The BSC provides a framework for measuring performance using both financial and non-financial metrics. It allows private higher education institutions to track progress towards strategic objectives and identify areas for improvement.
3. **Organizational Culture:** The BSC emphasizes the importance of organizational culture in driving performance. Institutions must foster a culture of continuous learning, innovation, and collaboration to achieve long-term success.
4. **Stakeholder Perspective:** The BSC considers the perspectives of various stakeholders, including students, faculty, staff, and regulators. It ensures that performance measures are balanced and reflect the needs and expectations of all stakeholders.
5. **Continuous Improvement:** The BSC encourages continuous improvement by regularly reviewing performance metrics and implementing corrective actions as needed. Institutions can use feedback from stakeholders to adapt and refine their strategies over time.

In summary, the COSO 2013 framework highlights the importance of internal controls for achieving organizational objectives, while the application of the Balanced Scorecard model in private higher education institutions in Thailand emphasizes the role of organizational culture in driving performance and strategic alignment across various perspectives. Through the analysis of related concepts and theories, a conceptual framework for the research has been developed, as illustrated in Figure 1.

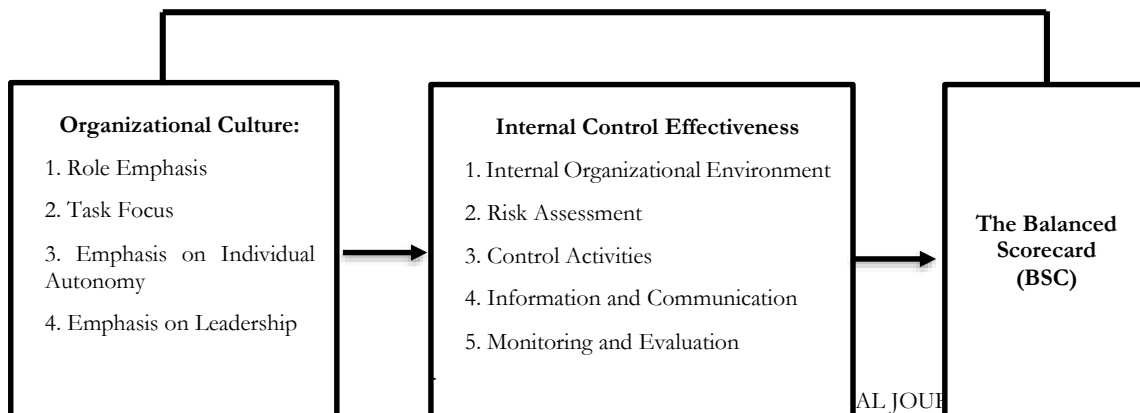


Figure 1: Conceptual Framework of the Study

METHODOLOGY

The principal aim of this research is to explore the efficacy of organizational culture and internal control, both pivotal in shaping the operational outcomes of private higher education institutions in Thailand. The assessment will adhere to the internal control principles outlined in the COSO 2013 framework. Organizational culture factors will be thoroughly examined as integral components influencing both internal control and overall organizational performance. The study will employ the Balanced Scorecard (BSC) as a framework for quantifying and assessing organizational outcomes, as illustrated in Figure 1, outlining the research methodology for this study.

Population and Sample

The population utilized for this study, which examines the impact of internal control effectiveness on the operational outcomes of private higher education institutions in Thailand, comprises individuals holding organizational roles relevant to the subject. This population encompasses a total of 73 groups (Information Technology and Communication Center, 2022). The groups are classified into 42 private universities, 12 private institutions, and 19 private colleges. For the study's objectives, the researchers employed data from the entire population of 73 groups, involving administrators of private higher education institutions in Thailand and accounting staff with relevance to the issues under investigation.

Research Instrument

The research instrument employed in this study is a questionnaire designed to explore the impact of internal control on the operational outcomes of private higher education institutions in Thailand. This questionnaire encompasses factors associated with organizational culture and internal control principles outlined in the COSO 2013 framework, facilitating the evaluation of outcomes in alignment with Balanced Scorecard (BSC) principles. The construction of the questionnaire involved synthesizing information from document studies, theoretical concepts, and relevant research, all aimed at meeting the research objectives. The questionnaire is structured into four sections:

Section 1: General information about respondents, covering gender, age, job position, and experience. The questions in this section are of the multiple-choice type.

Section 2: Queries regarding opinions on organizational culture, emphasizing role, task, individual autonomy, and leadership. This section employs a 5-point rating scale, including categories such as "most," "high," "moderate," "low," and "least."

Section 3: Queries about opinions on the effectiveness of internal control, addressing aspects such as leadership conditions, internal organizational environment, risk assessment, control activities, information and communication, monitoring, and evaluation. Similar to Section 2, this section utilizes a 5-point rating scale.

Section 4: Queries seeking opinions on organizational performance, including financial perspective, customer perspective, internal process perspective, and learning and growth perspective. The rating scale for this section is also 5-point. (Likert R., 1967)

The data analysis for Sections 2, 3, and 4 involves categorizing opinions into five levels. Researchers assigned scores for respondents to consider, such as "most," "high," "moderate," "low," and "least." with an average score of 4.51 - 5.00 representing the highest level and 1.00 - 1.49 signifying the lowest level of Opinions.

The questionnaire's reliability and validity were evaluated using the alpha coefficient criterion, with a value of 0.928, signifying a high degree of reliability and validity. This level of reliability ensured that the questionnaire

effectively gathered data from the sample groups, consistent with established research practices (Pongwiritthon K., et al., 2022).

Data Collection

While fulfilling their duties and analyzing data, the research team has persistently carried out research by administering questionnaires to sample groups, selecting a manageable number for data recording and subsequent compilation of statistical information. The process of summarizing and discussing the research findings will also involve the collection of additional data to support future research endeavors.

Data Analysis

The research team has established appropriate and aligned statistical methods to address the research objectives effectively. These statistical techniques were employed to conduct descriptive analyses using specialized software, focusing on the personal characteristics of the survey respondents. This involved elucidating the properties and features of the variable data distribution, including computations such as calculating the mean, percentage, and standard deviation. Furthermore, for hypothesis testing purposes, the research utilized multiple regression analysis.

RESEARCH RESULTS

In the general information section of the research questionnaire involving 58 respondents, key findings emerged. The majority were female, comprising 33 individuals, accounting for 56.90 percent, and were aged between 41 and 50 years, totaling 34 individuals, accounting for 58.60 percent. Their current job position is as heads of the financial accounting department. Specifically, 42 people, representing 72.40 percent, have more than 10 years of work experience, while 36 individuals, accounting for 62.10 percent, hold a bachelor's degree.

Overall opinions regarding the organizational culture of private higher education institutions in Thailand were highly agreeable, with a mean of 3.91 and a standard deviation of 0.826. In the subcomponents, high levels of agreement were observed across all four areas. The role-focused culture garnered the highest mean score of 4.15, followed by work-focused culture at 3.91, leadership culture at 3.87, and a culture emphasizing individual independent roles at 3.72.

Opinions on the efficiency of internal control within private higher education institutions in Thailand were also highly agreeable, with an overall mean score of 3.93 and a standard deviation of 0.808. Across all five subcomponents, there was a high level of agreement, with the internal environment of the organization receiving the highest mean score of 4.04, followed by risk assessment at 3.95, monitoring and evaluation at 3.92, control activities at 3.89, and information and communication at 3.85.

Regarding the performance of private higher education institutions in Thailand, opinions remained highly agreeable, with an overall mean score of 3.87 and a standard deviation of 0.832. All four subcomponents exhibited high levels of agreement, with financial views scoring the highest at 3.96, followed by the learning and development perspective at 3.86, the customer perspective at 3.84, and the internal operations perspective at 3.82.

Hypothesis testing revealed significant findings:

1) Organizational culture factors, particularly those emphasizing individual independent roles (C3) and leadership culture (C4), significantly affect the efficiency of internal control within private higher education institutions in Thailand. Other organizational culture factors did not show statistical significance in impacting internal control performance ($R = 0.933$, $R^2 = 0.870$, Adjusted R Square = 0.861, $F = 88.935$, $\text{Sig.} < 0.001$).

2) Work-focused culture (C2), culture emphasizing specific individual roles (C3), and leadership culture (C4) significantly influence the efficiency of internal control within private higher education institutions in Thailand.

However, the culture emphasizing roles does not statistically affect institutional performance ($R = 0.890$, $R^2 = 0.792$, Adjusted R Square = 0.777 , $F = 50.566$, Sig. < 0.001).

3) The efficiency of internal control significantly impacts the performance of private higher education institutions in Thailand, particularly the internal organizational environment (CS1). Other aspects of internal control did not show statistical significance in affecting institutional performance ($R = 0.904$, $R^2 = 0.817$, Adjusted R Square = 0.799 , $F = 46.306$, Sig. < 0.001).

4) Regression equation analysis confirms that the efficiency of internal control serves as an intermediary variable between organizational culture factors and the performance of private higher education institutions in Thailand. This is demonstrated through statistically significant influence lines, indicating that internal control efficiency mediates the relationship between independent (X) and dependent (Y) variables, according to the concept proposed by Preacher and Hayes (2008). This finding is summarized in Figure 2, providing a comprehensive overview of the hypothesis results derived from statistical analysis.

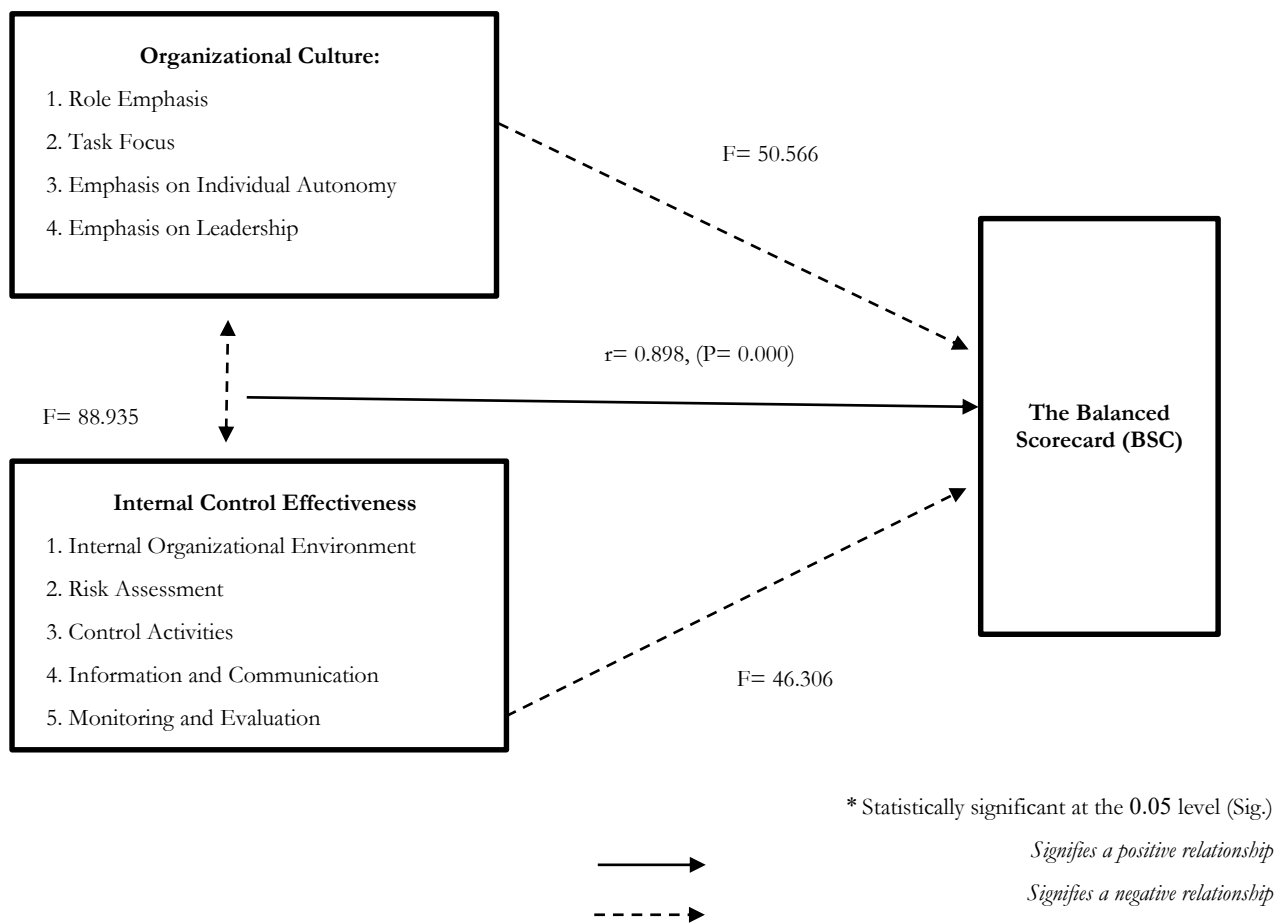


Figure 2, Provides a Summary of the Hypothesis Results Derived from the Statistical Analysis

DISCUSSION

Research on the organizational culture and the efficiency of internal control reveals the operational performance of private higher education institutions in Thailand, encompassing three pivotal facets:

1) The organizational culture of private higher education institutions in Thailand holds paramount importance, particularly in terms of emphasizing distinct roles. This aligns with a cultural paradigm rooted in Tharinee S., (2019) characterized by a role-based culture defined by explicit roles and responsibilities. Such a culture fosters

scientific rationality, delineated organizational structures adhering to a descending hierarchy of management, and clear operational regulations. This prevalent culture is commonly adopted by private sector entities. Conversely, a work-oriented culture, as endorsed by Bouheraoua, S., & Djafri, S., (2022) emphasizes teamwork, mutual support, and individual empowerment to leverage their full potential. This approach encourages innovation and project-based teamwork, suiting organizations striving for rapid development and adaptation, particularly in competitive environments.

2) The efficiency of internal control within private higher education institutions in Thailand hinges significantly on fostering a conducive organizational environment. This resonates with the works of Pornrat R., (2019) and Ilir M Murtezaj, et. Al., (2024) focusing on cultivating control consciousness and a controlled atmosphere within the organization. Establishing a culture of control consciousness, led by top executives, cultivates a sense of responsibility and adherence to assigned duties. This encompasses both soft controls, such as integrity, transparency, and ethical leadership, and hard controls, delineating visible structures, policies, and procedures Jam et al., (2011). A conducive environment ensures personnel understand their responsibilities, possess requisite knowledge, skills, and abilities, and fosters a sense of accountability.

3) Concerning the performance of private higher education institutions in Thailand, there is a discernible emphasis on financial performance. This viewpoint aligns with Uwadiae, S. E., (2015) and Dhyah Setyorini, et. Al., (2024), highlighting the pivotal role of finance in reflecting operational outcomes across monetary and non-monetary dimensions, thereby bolstering financial credibility. Moreover, Tharinee S., (2019) underscores the importance of income growth rates, cost reduction strategies, and efficient asset utilization, emphasizing investment in research and development and yielding favorable returns on investment for enhanced operational efficiency.

RECOMMENDATION

1. Recommendations for Implementing

1.1) Enhance Organizational Culture: Private higher education institutions should foster an organizational culture that fosters teamwork and cultivates a collaborative spirit. This can be achieved by fostering an open environment that encourages support and imbues enthusiasm for organized and controlled work.

1.2) Enhance Internal Control Processes: Institutions need to bolster internal control responsibilities and uphold trust in information by refining control processes to align with standardized guidelines. This entails instilling accountability and elevating awareness of control mechanisms at all levels, from staff to executives.

1.3) Standardize Policies and Procedures: Institutions should establish standardized policies and procedures to facilitate efficient operations and ensure reliable internal controls. Access to and utilization of data should adhere to pertinent regulations and directives.

1.4) Support Employee Training and Development: Institutions should prioritize the development of employees' skills and knowledge in organizational culture management and internal control. This involves building confidence in job performance and deepening understanding of policies and procedures that impact work.

1.5) Conduct Inspections and Evaluations: Institutions should conduct regular inspections and evaluations of their performance to ascertain adherence to established policies and procedures and their efficacy in sustaining long-term institutional functioning.

1.6) Foster Innovation and Learning: Institutions should champion innovation and learning within their organizations to facilitate adaptation and continual advancement. This may involve leveraging new technologies to enhance work efficiency and fostering an inclusive environment for the exploration and experimentation of novel innovations.

Future Research Direction

To establish guidelines for future research on organizational culture and internal control efficiency reflecting the performance of private higher education institutions in Thailand, the following research avenues can be considered:

- 2.1) In-depth exploration of factors shaping organizational culture: Further investigation into the factors influencing the creation of an organizational culture conducive to teamwork and fostering an enthusiastic work environment. This can be accomplished through methodologies such as surveys or interviews with relevant stakeholders.
- 2.2) Analysis of internal control process effectiveness: Continued examination and enhancement of internal control processes aimed at ensuring the efficiency and longevity of private higher education institutions in Thailand. This entails delving into comprehensive data presentation and qualitative data analysis.
- 2.3) Examination of the impact of organizational culture and internal controls on performance: Investigation into how organizational culture and internal controls impact the performance and success of private higher education institutions in Thailand. This involves conducting rigorous studies and systematic data analysis.
- 2.4) Study on innovations in management and internal control: Exploration of how the introduction of innovative management and internal control practices can enhance the efficiency and resilience of private higher education institutions in Thailand. This can be achieved through research focused on developing and testing new organizational structures.
- 2.5) Sustainability management research: Investigation into the role of cultural management and internal controls in fostering sustainability and growth within private higher education institutions in Thailand. This includes exploring new data and analyzing long-term trends.
- 2.6) Awareness and understanding study: Examination of effective strategies for building awareness and understanding of organizational culture and internal controls within private higher education institutions in Thailand. This entails exploring and testing communication and training methods that facilitate learning and lasting organizational change.

Utilizing these research methodologies will facilitate a deeper understanding of organizational culture and internal control effectiveness, ultimately aiding in the development of guidelines for adapting and enhancing the efficiency of private higher education institutions in Thailand in the future.

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