

## TRANSFORMING PUBLIC GOVERNANCE: LEVERAGING LEADERSHIP, INNOVATION AND STRATEGIC INTERNAL CONTROL FOR INSTITUTIONAL EXCELLENCE

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### ABSTRACT

*In the current rapidly changing landscape of the public sector, internal control and audit systems are evolving from mere regulatory obligations into essential mechanisms for enhancing governance, institutional performance, and long-term resilience. This paper investigates the complex interplay between internal control, audit, and organizational governance within public institutions, focusing particularly on leadership engagement and the adoption of innovative practices. Through an in-depth analysis of how these systems are designed, implemented, and monitored, the study provides valuable insights into their effects on operational efficiency, risk management, and overall governance quality. Despite the presence of strong legal frameworks in countries like Romania, the research uncovers a notable gap between formal adoption and effective implementation. Many public sector leaders continue to perceive internal control primarily as a compliance formality, rather than a strategic tool for driving performance and reducing risks. The study identifies leadership disengagement and the lack of synergy between audit and control systems as significant barriers to the successful implementation of these processes. Moreover, leadership is shown to be critical in cultivating a culture of accountability and continuous improvement. The study employs bibliometric analysis to explore global research networks, identifying regional gaps, particularly in Eastern Europe, where internal control practices often fall short of international standards. Furthermore, the research highlights the transformative potential of technological innovations such as automated controls and data analytics, which can significantly improve governance. The findings emphasize that when internal control systems are effectively integrated with leadership and innovation, they serve not just as compliance tools, but as proactive enablers of institutional excellence.*

**KEYWORDS:** *innovation in public sector, internal audit, internal control systems, leadership engagement, public governance, risk management.*

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### 1. INTRODUCTION

Internal control and audit systems have become essential pillars of governance in public institutions, extending beyond mere compliance to ensuring organizational resilience and fostering ethical behavior. In public administration, these systems act as preventive and corrective mechanisms that safeguard institutional assets, enhance financial reporting, and ensure compliance with laws and regulations (Graham, 2008). Additionally, they help institutions manage risks and align their operations with strategic objectives, thereby driving performance improvements and long-term success (Cendrowski & Mair, 2009).

In Romania, the concept of internal control has evolved significantly over the past two decades. The introduction of the Ministerial Ordin No. 946/2005 set the foundation for standardized control systems in public institutions, emphasizing clearly defined responsibilities and continuous monitoring (Romania's Ministry of Public Finance, 2005). Despite this legal framework, many public institutions struggle with inconsistent implementation, largely due to leadership disengagement and a superficial understanding of the strategic benefits of internal control (COSO, 2013; INTOSAI, 2004). Leadership plays a pivotal role in fostering a culture of accountability and integrating these systems into daily operations (Verhoest, 2020). Technological innovations, such as automated control systems and data analytics, offer promising solutions to enhance the effectiveness of internal controls, particularly in risk management (Alzeban, 2019; Choi et al., 2013).

By examining the critical role of leadership and the integration of technology, this research seeks to bridge the gap between theory and practice in public sector governance. It advocates for a shift toward proactive governance practices that not only meet regulatory requirements but also drive institutional performance and resilience.

## 2. LITERATURE REVIEW

To gain a proper understanding of the term "control," it is essential to analyze its etymology and evolution in French, where the concept originated, English, as most of the literature on internal control is written in this language, and finally, in Romanian. Both classical and modern dictionaries confirm that the Romanian term "control" originates from the French word "contrôle." A similar situation exists in the English language, where the term "control" also derives from "contrôle." This connection is evident in Table 1, which presents definitions of "control" from various international dictionaries.

**Table 1. Examples of definitions of the term "control" in international dictionaries**

Source	Definition
Johnson (1806)	CONTROL, s. [contrôle, from French]. 1. A record or account kept by another officer, each able to verify the other. 2. Check, restraint. 3. Power, authority, supervision.
Thomson (1826)	CONTROL, s. restraint, verification, authority. F. contrôle, from L. contra rotula, a counter-register.
Skeat (1888)	CONTROL, restraint, command. (F-L.) Control is the shortened form of conter-rolle, an old form of counter-roll. – Old French contre-rôle, a duplicate register used to verify the official record.
Encyclopedia Britannica (1910)	CONTROL (Fr. contrôle, old form contre-rolle, from Lat. Med. contra-rotulus, a counter-register or a copy of a document used to verify the original). The term denotes something that checks or regulates, especially command over body or mind, and in general, the power to regulate.

*Source:* Own research

The French notion of "contrôle" formed by combining the old French words "contre" (against) and "rôle" (roll/register). These terms originated from Latin roots, with "contra" meaning against and "rotulus" meaning a small wheel or roll. Initially, the term referred to a duplicate register used to cross-check information against the original or, more broadly, a copy used to verify the authenticity of the original document.

In current literature, two main interpretations of the term "control" have emerged: a. The Francophone interpretation, which views control as the act of verification or inspection of an action, document, or process. b. The Anglo-Saxon interpretation, which emphasizes control as the act of supervision or the power to lead.

For example, the Merriam-Webster dictionary defines "control" as the power to govern or regulate, highlighting both its meaning as a noun and as a verb.

### 2.1 Evolution of the concept in Romanian

In classical Romanian dictionaries, "control" was almost exclusively defined as a "duplicate register" used to verify another register. This meaning gradually evolved to include other connotations such as inspection, supervision, and regulation. Over time, while the meaning related to duplicate registers has largely faded from modern usage, it remains a reference in some contexts.

**Table 2. Examples of definitions of the term "control" in classical Romanian dictionaries**

Source	Definition
Negulici, G. (1848)	CONTROL, a place where verification occurs, surveillance, inspection.
Antonescu (1862)	Controlă, (from contra-rolă), a double account for verifying an act; synonym for censorship.
Scriban (1939)	CONTROL, a register for verifying another register, also marks printed on precious metals.

*Source:* Own research

In contemporary Romanian, the term "control" has shifted to mean verification, inspection, or audit, with less emphasis on the notions of supervision or domination, as seen in Table 3.

### 2.2 Defining the concept of "internal control"

The COSO framework (Committee of Sponsoring Organizations of the Treadway Commission, 2013) 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 the following categories:

- Effectiveness and efficiency of operations;
- Reliability of reporting;
- Compliance with applicable laws and regulations.

The CoCo framework similarly defines internal control as the elements of an organization (including resources, processes, culture, structure, and tasks) that together support people in achieving the organization's objectives. Both frameworks emphasize internal control as a dynamic process, rather than a static system, involving all levels of an organization in its implementation and operation.

COSO's definition highlights several unique characteristics:

- **Processual nature:** Unlike other definitions that treat internal control as a system, COSO insists that internal control is a process, dynamic and iterative rather than a one-time event.
- **Inclusive responsibility:** Internal control is not solely a managerial task but involves all employees at all levels, actively engaging in ensuring its effectiveness.
- **Reasonable assurance:** Internal control provides reasonable, not absolute, assurance, recognizing the limitations inherent in any control system due to risks and uncertainties.

INTOSAI's guidelines (INTOSAI, 2004) propose a similar, yet broader definition of internal control, focusing on risk identification and providing reasonable assurance in achieving systematic, ethical, economic, and effective operations, accountability, legal compliance, and resource protection.

## 3. METHODOLOGY

The bibliometric analysis was conducted using VOSviewer, a tool that maps relationships between countries based on co-authorship and citation data. The data was sourced from the Web of Science database, focusing on research related to internal control and governance. Criteria for country

selection included publication volume, impact factor of journals, and the frequency of cross-country collaborations. This allowed us to visualize both global research networks and regional clusters, providing insight into the evolving academic discourse in this field.

To establish a robust foundation for the concept of "internal control" from the perspective of the main publication streams in the Web of Science (WoS) database, a bibliometric analysis was conducted to explore the intensity and relevance of the concept in correlation with public institutions and the economic domain.

For this analysis, Table 3 presents a series of filtering criteria applied to identify 640 relevant results. We correlated the term "internal control" with "public institutions" and "public administration," and subsequently added elements specific to the economic domain (e.g., accounting, management, business). We excluded all fields unrelated to the research theme, such as medicine, history, geography, physics, chemistry, and others.

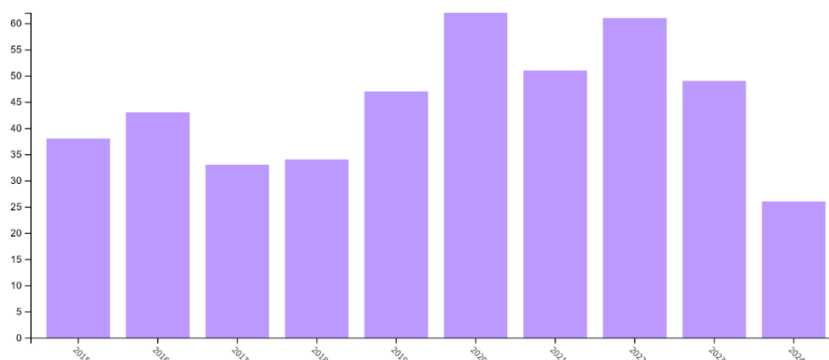
**Table 3. Filtering the Web of Science database**

Filtering Criteria	Number of Works
(ALL=(internal control) AND (ALL=(public institution) OR ALL=(public administration)))	8,223
((((ALL=(internal control) AND (ALL=(public institution) OR ALL=(public administration)))) AND (QMTS=("economic") OR QMTS=("management") OR QMTS=("accounting") OR QMTS=("business"))))	2,088
((((ALL=(internal control) AND (ALL=(public institution) OR ALL=(public administration)))) AND (QMTS=("economic") OR QMTS=("management") OR QMTS=("accounting") OR QMTS=("business"))) NOT (TASCA==("other WoS"))	640

Source: Own research

### 3.1 Evolution of scientific research on internal control

The first analysis looked at the publication years of scientific articles containing the filtering criteria. **Figure 1** illustrates the cyclical evolution of research on the concept of internal control. The period from 2019 to 2022 aligns with updates in legislation and reflects the growing attention to the role of internal control in public institutions.



**Figure 1. Annual distribution of scientific publications**

Source: Author's processing via wos platform

Table 4 presents the relevance of these works as a percentage of the total research output within the field.

**Table 4. Annual distribution of published works in WoS**

Year	Number of Works	Percentage
2024	26	4.063%
2023	49	7.656%
2022	61	9.531%
2021	51	7.969%
2020	62	9.688%
2019	47	7.344%
2018	34	5.313%
2017	33	5.156%
2016	43	6.719%
2015	38	5.938%

*Source:* Author`s own research

This table indicates significant fluctuations in the number of published works, with alternating periods of growth and decline. The highest number of publications was recorded in 2020 (62 works, 9.688%), closely followed by 2022 (61 works, 9.531%), indicating an intensification of activity during these years. In contrast, 2024 marks a sharp decline, with only 26 works published (4.063%). The variability in publication output may be influenced by factors such as available resources, economic context, or changes in research focus.

From 2015 to 2019, there was relative stability in publication numbers, ranging from 38 to 47 works annually, maintaining percentages between 5.938% and 7.344%. This period saw consistent output without major peaks or declines. However, after 2022, a gradual decrease was observed, culminating in a significant reduction in 2024, which may indicate a shift in the publication trend.

### 3.2 Categorization of research in Web of Science

Figure 2 shows the distribution of scientific works across various categories in the Web of Science, providing an overview of research domains. The majority of scientific works mentioning internal control belong to the category of "Public Administration" (18.9%), followed by "Management" (18.4%), "Business Finance" (18.1%), "Economics" (12.9%), and "Business" (8.9%).



**Figure 2. Distribution of scientific publications by category**

*Source:* Author's processing via WoS platform

The figure highlights that "Public Administration" had the most entries (121 records, 18.906% of the total 640), followed by "Management" (118 records, 18.438%), reflecting the heightened interest in public management and organizational processes. Other significant fields include "Business Finance" (116 records, 18.125%) and "Economics" (83 records, 12.969%), emphasizing the focus on financial and economic aspects of the research.

Lesser-represented but still relevant categories include "Business" and "Multidisciplinary Sciences," each with 57 records (8.906%), and "Political Science" with 34 records (5.313%). Fields such as "Environmental Sciences," "Law," and "Social Sciences Interdisciplinary" contribute between 32 and 33 records each, representing approximately 5% of the total. These figures indicate a diversification in research, with significant interest in public administration, management, and finance, as well as in social and political sciences.

### 3.3 Type of published works

The relevant works were also analyzed in terms of publication type, as shown in Table 5.

**Table 5. Distribution of published works by type**

Type of Work	Number of Works	Percentage
Article	518	80.938%
Proceeding Paper	103	16.094%
Review Article	24	3.750%
Book Chapter	11	1.719%
Early Access	8	1.250%
Editorial Material	5	0.781%

*Source:* Author`s own research

The majority of publications are standard research articles (518 works, 80.938%), indicating that most contributions are original research. "Proceeding Papers" make up a significant portion (103 works, 16.094%), pointing to active participation in conferences and scientific symposia. "Review Articles" account for 24 works (3.750%), and "Book Chapters" contribute 11 works (1.719%), representing a modest involvement in literature synthesis and academic book contributions. Other types, such as "Early Access" and "Editorial Material," are less common, with 8 and 5 works respectively.

### 3.4 Geographic distribution of research

Table 6 presents the geographic distribution of scientific publications, highlighting the contributions from different countries and regions.

**Table 6. Geographic distribution of published works**

Country	Number of Works	Percentage
USA	99	15.469%
China	68	10.625%
Brazil	53	8.281%
Ukraine	46	7.188%
England	35	5.469%
Spain	34	5.313%
Russia	33	5.156%
Italy	27	4.219%
Germany	26	4.063%
Romania	24	3.750%

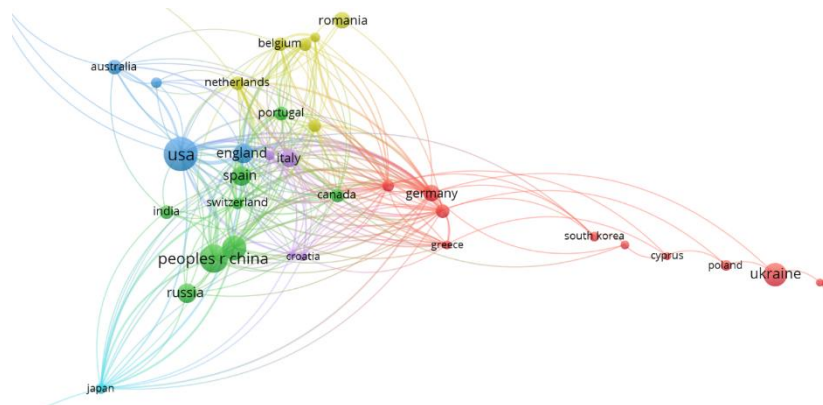
*Source:* Author`s own research

The United States leads with 99 works (15.469%), followed by China with 68 works (10.625%) and Brazil with 53 works (8.281%), reflecting significant contributions from these countries. Ukraine, with 46 works (7.188%), and England, with 35 works (5.469%), also appear as key publishing centers, closely followed by Spain, Russia, Italy, and Germany. Romania ranks in the top 10, with 24 works (3.750%), indicating national researchers' interest in the concept of internal control.

This bibliometric analysis highlights the significant global research effort in internal control, particularly within public institutions and the economic domain, as well as the concentration of research outputs in specific countries and categories. It underscores the relevance of internal control as a multidisciplinary topic, with widespread academic engagement across management, finance, and public administration.

#### 4. MAPPING THE CONNECTIONS BETWEEN COUNTRIES IN INTERNAL CONTROL RESEARCH

The mapping of scientific collaborations between countries in the field of internal control is visualized in **Figure 3**.



**Figure 3. Map of links between countries of origin**

*Source:* Author's processing via VOSviewer software

This cluster map, created using VOSviewer software, highlights international collaborations by grouping countries based on the strength of their connections, with each cluster represented by a distinct color.

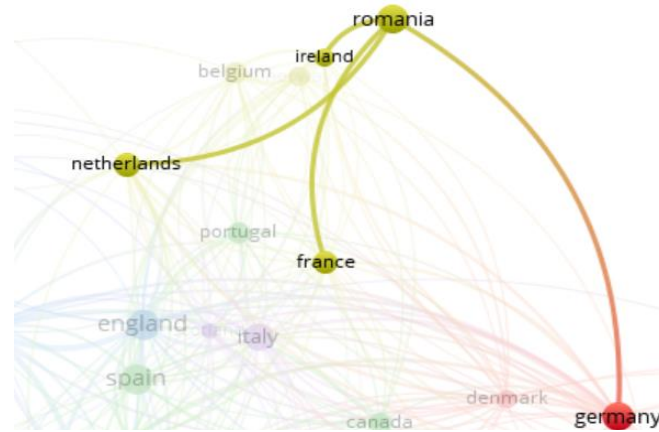
In the center of the graph, the United States, England, and Spain form a prominent **blue cluster**, indicating a high level of collaboration among these nations. This cluster suggests a strong network of research cooperation, particularly between the US and European countries. Similarly, **China and Russia** appear together in a **green cluster**, reflecting close cooperation between these two countries, as well as significant connections with other nations, such as India and the US. This network demonstrates the global reach of research collaborations in internal control, linking major research hubs across different continents.

On the right side of the map, **Ukraine** dominates a **red cluster**, accompanied by countries like Poland, Cyprus, and South Korea. This indicates a strong regional collaboration, especially in Eastern Europe, emphasizing Ukraine's active role in research related to internal control. **Germany**, represented in **light red**, forms another well-connected group, with close ties to Canada and Greece, which share the same hue. This grouping highlights significant transatlantic research efforts, linking Europe and North America.

In the upper part of the graph, **Romania, Belgium, and Portugal** are clustered together in **yellow**, suggesting more frequent collaborations within the European region. This cluster reflects the research partnerships primarily focused on European cooperation. The map not only showcases the

international connections in research but also highlights regional preferences and scientific partnerships between countries across different colored clusters.

Romania's connections with other countries are further detailed in **Figure 4**.



**Figure 4. Romania's connections with other countries**

*Source:* Author's processing via VOSviewer software

#### 4.1 Key Authors in internal control research

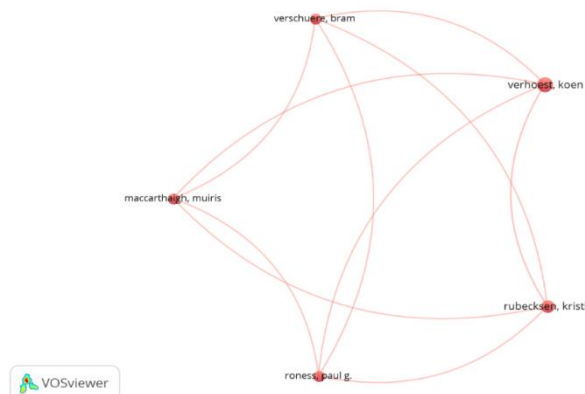
The bibliometric analysis continues by identifying the most relevant authors in the field of internal control research. **Table 7** lists the top 5 authors based on their publication output.

**Table 7. Top 5 authors in internal control research**

Author	Number of Works	Percentage
Verhoest K	7	1.094%
Verschuere B	4	0.625%
Rubecksen K	4	0.625%
Roness PG	4	0.625%
Maccarthaigh M	4	0.625%

*Source:* Author's own research

The table reveals that no single author overwhelmingly dominates the field, with a relatively even distribution of contributions among the top authors. Verhoest K stands out slightly with 7 works (1.094%), while the other authors have each contributed 4 works (0.625%). The relationships between these authors are further depicted in **Figure 5**.



**Figure 5. Mapping the connections between authors**

*Source:* Author's processing via VOSviewer software

## 4.2 Institutional contributions

The institutional affiliations of the authors are presented in **Table 8**, which provides an overview of the contributions made by various institutions to the body of published works in internal control.

**Table 8. Institutional contributions of authors**

Institution	Number of Works	Percentage
Ministry of Education Science of Ukraine	30	4.688%
University of London	13	2.031%
University System of Georgia	12	1.875%
Odessa State University of Internal Affairs	10	1.563%
KU Leuven	9	1.406%
Donetsk State University of Internal Affairs	8	1.250%
Universiti Teknologi Mara	7	1.094%
Universidade do Minho	7	1.094%
Harvard University	7	1.094%
Bucharest University of Economic Studies	6	0.938%

*Source:* Author`s own research

The **Ministry of Education Science of Ukraine** leads with 30 works (4.688%), reflecting its strong involvement in academic research in Ukraine. Other significant contributors include the **University of London** with 13 works (2.031%) and the **University System of Georgia** with 12 works (1.875%). Institutions like **Odessa State University of Internal Affairs** and **KU Leuven** also have notable contributions, with 10 and 9 works, respectively.

Prestigious institutions such as **Harvard University**, **Universidade do Minho**, and **Universiti Teknologi Mara** have each published 7 works (1.094%), highlighting their global impact across various research areas. The **Bucharest University of Economic Studies** contributes with 6 works (0.938%), showcasing Romania's active participation in the global academic landscape.

## 4.3 Keyword Analysis

The analysis also extends to the keywords used in the research. **Figure 6** presents a cluster map showing the interconnections between keywords used in the analyzed studies, highlighting areas of interest and the relationships between different concepts. Each cluster is represented by a different color, and the size of the nodes (keywords) reflects their importance and frequency in the research.

The **green cluster** includes terms like "performance management" and "governance," indicating a significant focus on performance management and governance in internal control research. These terms are interconnected with others such as "state" and "implementation," emphasizing the importance of implementing governance and performance strategies.



**Table 9. Journal distribution of published works**

Journal	Number of Works	Percentage
PLOS ONE	24	3.750%
Sustainability	11	1.719%
Baltic Journal of Economic Studies	11	1.719%
Scientific Reports	9	1.406%
Journal of Accounting and Public Policy	7	1.094%
Public Performance Management Review	6	0.938%
Managerial Auditing Journal	6	0.938%
International Journal of Public Administration	6	0.938%
Financial and Credit Activity Problems of Theory and Practice	6	0.938%
Auditing: A Journal of Practice & Theory	6	0.938%

Source: Author`s own research

**PLOS ONE** is the most represented journal, with 24 published works, accounting for 3.750% of the total. This suggests that **PLOS ONE** is a significant platform for disseminating research on internal control. The next two journals, **Baltic Journal of Economic Studies** and **Sustainability**, each contributed 11 works, reflecting their strong influence on research within this domain. Other notable journals, such as **Scientific Reports**, have contributed 9 works (1.406%), while a variety of other journals, including **Journal of Accounting and Public Policy** and **Public Performance Management Review**, each contributed 6 works, emphasizing the diversity of platforms that support research on topics related to audit, management, and public administration. The recognition and impact of relevant works are further illustrated through citation analysis, presented in **Table 10**.

**Table 10. Citation analysis of relevant scientific works**

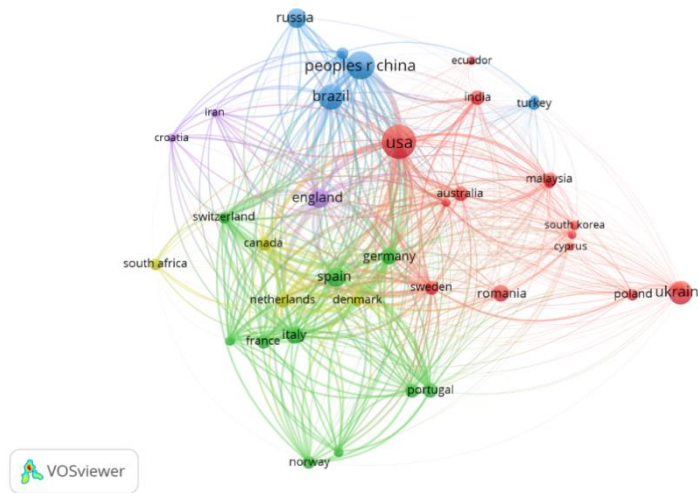
Article	Citations 2022	Citations 2023	Citations 2024	Total Citations
Corporate Governance, Economic Entrenchment, and Growth	56	62	31	896
Global Monitoring of Antimicrobial Resistance Based on Metagenomics Analyses of Urban Sewage	125	134	80	548
Neighborhood Greenspace and Health in a Large Urban Center	35	27	20	287
The Rise of Independent Directors in the United States, 1950-2005: Of Shareholder Value and Stock Market Prices	14	13	6	257
Internet-Delivered Cognitive Behavioral Therapy to Treat Insomnia: A Systematic Review and Meta-Analysis	30	34	12	202
The Goals and Promise of the Sarbanes-Oxley Act	10	12	9	201

Source: Author`s own research

The most cited article, "**Corporate Governance, Economic Entrenchment, and Growth**" by Morck, Wolfenzon, and Yeung, has accumulated a total of 896 citations, demonstrating its significant

impact in the field of corporate governance and economic growth. Other highly cited works, such as "**Global Monitoring of Antimicrobial Resistance Based on Metagenomics Analyses of Urban Sewage**" and "**Neighborhood Greenspace and Health in a Large Urban Center,**" also highlight the diverse topics within the broader field of governance and public policy, albeit not directly linked to internal control.

The bibliographic mapping of citation links is shown in **Figure 7**, visualizing the geographical distribution and international collaborations reflected in the citation patterns of these works.



**Figure 7. Mapping of citation links**

*Source:* Author's processing via VOSviewer software

The cluster map of citations reveals the international collaboration between different countries, grouped into distinct color-coded clusters that reflect the connections and frequency of collaborations. The **red cluster**, dominated by the **USA, Australia, Romania, Poland, and Ukraine**, indicates intensive collaboration between these nations, especially in areas related to public administration and research. The strong connection between **Ukraine and Poland** reflects a regional collaboration with significant ties to other European and non-European countries.

The **green cluster**, centered on countries such as **Spain, Italy, France, Portugal, and Norway**, shows robust cooperation within Europe, highlighting strong academic partnerships between these nations. These collaborations are indicative of long-standing European cooperation, particularly in governance, management, and public policy research.

Lastly, the **blue cluster**, including countries like **China, Brazil, and Russia**, represents another hub of global scientific cooperation, emphasizing the collaborative efforts of emerging economies and applied sciences. These countries are actively engaged in research related to governance, control, and economic policy, contributing to the global discourse on these topics.

The bibliometric analysis of internal control research reveals a complex and interconnected landscape, with numerous international collaborations and a wide range of publication platforms contributing to the field. The cluster maps and citation patterns highlight the diversity of research topics, ranging from corporate governance and risk management to public management and audit practices. As research on internal control continues to grow, these collaborations and diverse focus areas are likely to deepen, further enriching the field and contributing to more effective governance and management practices across public and private sectors.

## 5. CONCLUSIONS

Internal control is a complex concept that integrates multiple components, each contributing to the overall effectiveness of the system. This justifies the frequent reference to it as a "system of internal control," emphasizing that its performance depends not only on the quality of each individual component but also on the synergy and interaction between them. In essence, internal control is more than the sum of its parts, functioning as a dynamic mechanism that ensures efficient and transparent operations, particularly within public institutions.

In public institutions, internal control serves as a central mechanism that guarantees transparency and efficiency. This analysis is valuable because it highlights international collaborations between countries that share knowledge and practices in the public sector, supporting better risk management, corruption prevention, and the improvement of public services. Internal control is closely linked to the governance of public institutions, contributing to the achievement of strategic objectives in a responsible and well-structured manner.

The importance of internal control in public institutions extends beyond merely ensuring compliance with regulations; it also fosters increased public trust in institutions. Through effective internal control, institutions can manage resources better, improve decision-making processes, and prevent fraud. International collaborations help public institutions adopt best practices in internal control, tailoring them to the specific needs and circumstances of each country (Cendrowski et al., 2007).

The analysis of international collaboration clusters between countries and research institutions plays an important role in understanding the concept of internal control, as it illustrates how organizations from different regions collaborate to develop and implement common standards and best practices. Internal control, as an instrument applicable across various organizations, benefits from research and studies conducted in multiple countries, sharing experiences and solutions to enhance this process. Thus, international partnerships contribute to refining the concept and adapting it to various contexts.

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