The influence of internal control on company profitability: A systematic review

Influencia del control interno en la rentabilidad de las empresas: una revisión sistemática

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Abstract

The objective of this research was to analyze scientific studies related to the influence of internal control on corporate profitability. To this end, a qualitative methodology with a descriptive design was used, which included exploratory and descriptive activities, as well as the analysis of theoretical perspectives. The sample consisted of a total of 19 original, authentic research articles published between 2017 and 2024. The information obtained from these articles was collected and analyzed using documentary analysis as a technique, using a bibliographic analysis matrix as an instrument. The results reveal that most studies focus on the effective management of internal control and its impact on corporate profitability. Furthermore, proposals for innovative models and key conclusions were identified, highlighting diagnoses such as the low level of knowledge about internal control, deficiencies in its application, low levels of profitability, the correlation between internal control and profitability, as well as creative proposals for strengthening control systems. In addition, both theoretical and practical aspects are highlighted that could improve internal control systems, generating a positive impact on corporate profitability. This, in turn, would contribute to the economic and social well-being of all stakeholders and ensure the long-term sustainability of organizations.

Keywords: internal control, companies, profitability.

Resumen

El objetivo de esta investigación fue analizar estudios científicos relacionados con la influencia del control interno en la rentabilidad de las empresas. Para ello, se empleó una metodología cualitativa con un diseño descriptivo, que incluyó actividades exploratorias y descriptivas, así como el análisis de perspectivas teóricas. La muestra estuvo conformada por un total de 19 investigaciones originales, auténticas y publicadas entre 2017 y 2024. La recopilación y el análisis de la información obtenida de estos artículos se realizaron mediante el análisis documental como técnica, utilizando una matriz de análisis bibliográfico como instrumento. Los resultados revelan que la mayoría de los estudios se centran en la gestión eficaz del control interno y su impacto en la rentabilidad empresarial. Asimismo, se identificaron propuestas de modelos innovadores y conclusiones clave que destacan diagnósticos como el bajo conocimiento sobre el control interno, las deficiencias en su aplicación, los niveles reducidos de rentabilidad, la correlación existente entre control interno y rentabilidad, así como propuestas creativas para fortalecer los sistemas de control. Además, se resaltan aspectos tanto teóricos como prácticos que podrían mejorar los sistemas de control interno, generando un impacto positivo en la rentabilidad de las empresas. Esto, a su vez, contribuiría al bienestar económico y social de todas las partes interesadas y garantizaría la sostenibilidad a largo plazo de las organizaciones.

Palabras clave: control interno, empresas, rentabilidad.

Introduction

Internal control is fundamental for effective organizational management and corporate governance, as it promotes transparency, optimizes operations, and ensures regulatory compliance. It consists of a set of policies and practices designed to mitigate risks and foster profitability. Globally recognized models, such as COSO (2013) and ISA Standards, serve as references for its implementation. At the national level, these frameworks are adapted to international regulations and governed by specific laws, such as Law No. 28716. Research conducted by Mengmeng (2017) and Rodríguez et al. (2020) highlights that effective internal control strengthens sustainability, operational efficiency, and the profitability of organizations.

From a theoretical standpoint, it is argued that internal control directly contributes to operational efficiency and optimal resource allocation, translating into sustainable and profitable economic performance. Regarding practical justification, this research is relevant as it provides empirical evidence on how efficient internal control management can be a key driver for increasing profitability, reducing costs, and enhancing long-term sustainability. The methodological justification ensures that the results obtained will be reliable and replicable, thereby enriching the existing body of knowledge on internal control and its relationship with profitable efficiency.

Moreover, various conclusions derived from this study will assist organizations in recognizing the importance of investing in internal control systems as an integral part of their financial strategy, optimizing operations and improving long-term profitability.

In terms of theoretical foundations, internal control is understood as a process that ensures the achievement of organizational objectives, encompassing operational, financial, and compliance aspects (COSO, 2013). From the perspective of systems theory (Bertalanffy, 1968) and resource-based theory (Barney, 1991), its role as a key organizational subsystem and a source of sustainable competitive advantage is emphasized.

Epistemologically, this research is framed within the positivist paradigm, which seeks to understand organizational phenomena through empirical evidence and quantifiable analysis. With a qualitative approach and a correlational design, the study aims to demonstrate a significant relationship between internal control and business profitability efficiency, generating replicable and generalizable results, as noted by Creswell (2014).

In this context, the main objective of this study is to analyze recent research (2017-2024) on the influence of internal control on business profitability efficiency. This analysis will identify the main characteristics and models of control applied in various contexts, as well as the challenges present in their implementation, contributing to answering the question: How does internal control influence the profitability efficiency of companies?

Materials and methods

Both physical and digital resources were utilized, including a laptop, USB drives, a printer, virtual platforms, digital libraries, and online scientific journals. Tools such as Microsoft Word, Excel, bibliographic managers, and citation standards were also employed to facilitate the research process. The study adopted a qualitative approach,

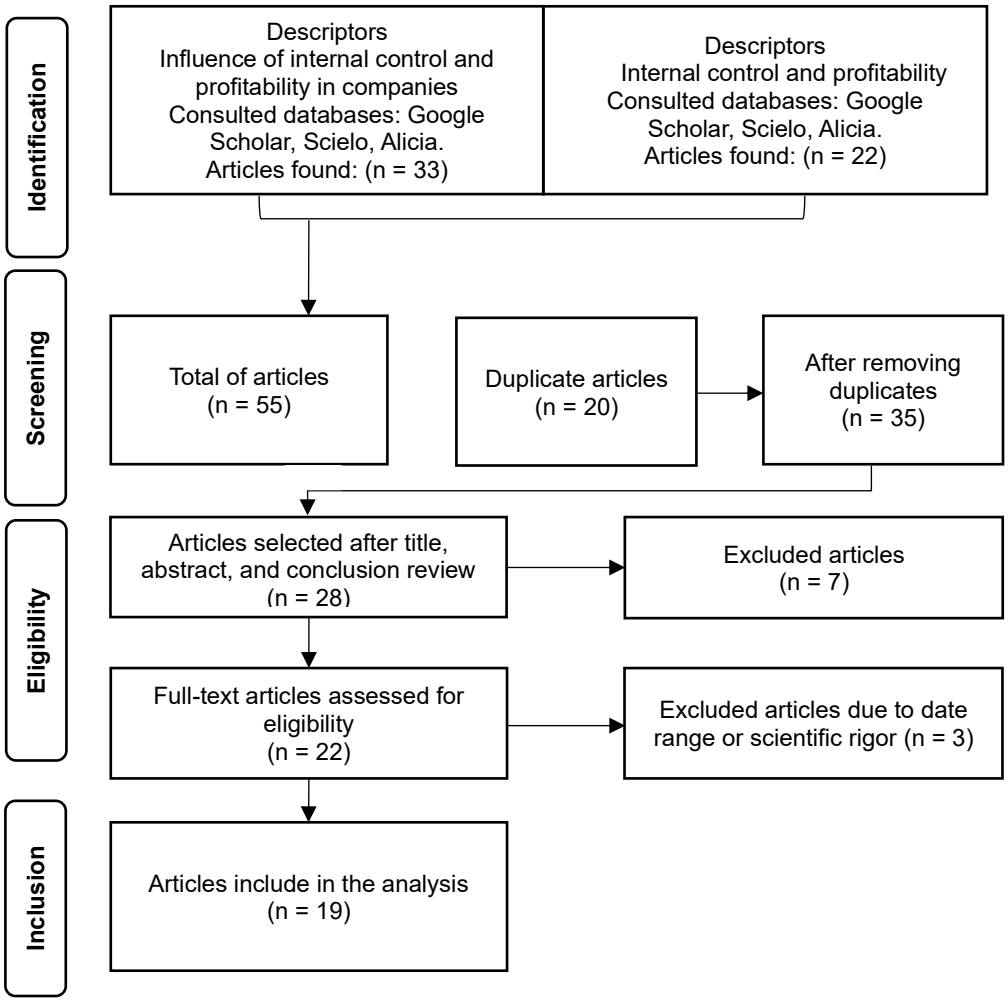
with an exploratory-bibliographic mode and a descriptive process. To interpret the information and establish relationships between the data, historical-logical and analytical-synthetic methods (Espinoza & Toscano, 2015), as well as the systemic method (Pérez et al., 1996), were applied.

The study population consisted of 55 scientific articles, of which 19 were prioritized using the PRISMA method. Inclusion criteria considered documents published between 2017 and 2024 in indexed scientific journals, such as Scielo, Sciendo, ScienceDirect, Latindex, Visión de Futuro, Ciencias Sociales (RCS), Multidisciplinar Ciencia Latina, Latinoamericana de Ciencias Sociales y Humanidades, Podium, Reincomunicar, Sapienza International Journal of Interdisciplinary Studies, Journal of Environmental Quality, Journal of Financial Risk Management, Cuadernos de Contabilidad, Divulgación Científica de Investigación y Emprendimiento, as well as theses from accredited universities such as Universidad César Vallejo, Universidad Continental, Universidad Norbert Wiener, and Universidad Peruana Unión. Conversely, non-validated sources by the scientific community were excluded.

For analysis, the documentary analysis technique was used, with a bibliographic analysis matrix as the instrument, allowing for the coherent organization of data and systematization of findings. Additionally, the PRISMA checklist was developed to plan and conduct systematic reviews, ensuring the inclusion of all recommended information.

Figure 1

PRISMA method: to identify research articles through database search



Note: Authors' own elaboration (2025)

Table 1

PRISMA 2020 checklist – Influence of internal control and profitability in companies

Section	Item	Checklist
TITLE		
Title	1	Influence of internal control and profitability in companies
BACKGROUND		
Objectives	2	Identify the level of internal control
		Deficiencies in internal control that affect profitability
		Identify the relationship between internal control and profitability
		Identify the level of profitability
		Propose an efficient internal control
METHODS		
Eligibility criteria	3	Inclusion criteria include studies from 2017 to 2024, validated by the scientific community. Exclusion criteria include studies not validated by the scientific community.
Information sources	4	Google Scholar, Scielo, Alicia.
Risk of bias in individual studies	5	The study was conducted as a team, not individually.
Results synthesis	6	Historical-logical method, analytical-synthetic method, systemic method, and PRISMA method for processing and synthesizing data.
RESULTS		
Included studies	7	19 investigations were considered according to the PRISMA method. Five participants contributed to the study, demonstrating effective teamwork.
Results synthesis	8	Low efficiency in internal control. Deficiencies in internal control include lack of training for workers, failures in administration and accounting, and a low level of organizational structure. The correlation indicates that low levels of internal control affect profitability. There is a low level of profitability and creative proposals for internal control.
DISCUSSION		
Limitations of Evidence	9	Limitations due to lack of time to review and analyze selected studies.
Interpretation	10	In summary, there is a low level of internal control. Administrative and accounting failures in its management, lack of training, and inadequate organizational structures for managing internal control are evident. There is a negative correlation affecting profitability. Low profitability levels and creative proposals for internal control are noted.
OTHER		
Funding	11	The study was conducted with personal resources
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Note: Authors' own elaboration (2025)

Results

The results of the systematic review are presented in Table 1, which outlines the bibliographic matrix that compiles key data from the included studies. This theoretical analysis, conducted through the documentary analysis method, allowed for an exhaustive review of the bibliographic information, methodological structure, and main findings of each research work. The clear and systematic organization of these results facilitates understanding and evidences the influence of internal control on business profitability, providing valuable information for the development of subsequent conclusions and recommendations.

Table 2

Bibliographic descriptors

Author, Year	Study Type	Method	Results	Conclusions
Acero & Gonzales (2023)	Original Article	Quantitative, correlational, non-experimental	The organization shows deficiencies in the effective application of internal control, directly associated with low levels of profitability efficiency. 72% of respondents rated it as low or medium, while only 28% rated it high.	Deficiencies in internal control negatively impact business performance, reflected in significantly lower profitability based on financial analyses conducted.
Alva (2023)	Original Article	Quantitative, correlational, non-experimental	There is no clear information regarding the management of internal control and its objectives within the distributor, nor its relationship with economic-financial performance. Several companies have yet to implement a formal internal control system, posing a high risk for profitability.	It is proposed to implement an internal control system that ensures profitability by identifying areas with the highest operational volume. Additionally, management should train employees across all areas, guiding the process with an internal control manual.
Alva & Avalos (2021)	Original Article	Quantitative, descriptive, non-experimental	The institution demonstrated adequate internal control and high profitability levels. However, 80% of employees claimed to know the dimensions and scope of internal control, while the remaining 20% attributed their ignorance to the lack of training programs.	Internal control maintains a significant positive relationship with the institution's profitability efficiency, achieving an 18% profitability rate in 2020. Ongoing supervision is essential to strengthen and optimize its efficiency.
Arévalo (2020)	Original Article	Quantitative, applied, non-experimental	The management of inventory internal control showed significant deficiencies, reflected in administrative and accounting failures that resulted in estimated losses of 62,527.30 soles, negatively affecting the cooperative's profitability.	It is concluded that due to significant deficiencies and the resulting losses, product internal control contributes negatively to profitability efficiency.

Barrera (2020)	Original Article	Qualitative, descriptive, non-experimental	Internal control facilitates the proper organization of operations to achieve business objectives. Operational efficiency becomes a key factor, as it directly contributes to meeting goals, with profitability expected to arise naturally when business activities are conducted effectively.	To ensure that business operations contribute to achieving strategic objectives, it is essential to establish norms that promote operational efficiency and direct internal control towards organizational compliance.
Catagua (2023)	Original Article	Quantitative and direct observation	In practice, internal control is applied empirically and through poorly structured processes. The evaluation of its components reveals high-risk levels, highlighting the need to implement a formal internal control system to avoid deficiencies in the analyzed entities.	The absence of structured processes for internal control is the main cause of the detected deficiencies. Strengthening supervisory activities is recommended as an effective component to anticipate and prevent potential adverse events.
Cueva, et al. (2021)	Original Article	Quantitative, non-experimental, cross-sectional	The Spearman correlation yielded a coefficient of 0.440, indicating a direct and linear association between internal control and its profitability efficiency. The significance value was less than 0.05, allowing the study hypothesis to be accepted.	It is emphasized that improving the control environment and monitoring component of internal control will contribute to increasing business profitability.
Chávez (2024)	Original Article	Document review, mixed, descriptive	According to the survey, 75% of employees have a good understanding of internal control, with levels ranging from high to moderate. However, the remaining 25% lack adequate understanding, representing a disadvantage for the organization.	The internal control system is essential in organizations; its proper implementation and the effective functioning of its five components contribute to improving profitability efficiency.
Escobar et al. (2023)	Original Article	Mixed study, applied, non-experimental, descriptive	In a general services company, employee responses revealed a low level of internal control (62%) and, to a lesser extent, a medium level (38%). This situation is attributed to failures in implementation and ongoing inefficiencies in applying its components.	The lack of effective internal control prevented achieving projected results, with a 12.11% decrease compared to 2020. This decline in profitability is attributed to failures in the implementation of internal control and its components.

Farceque & Mauricio (2022)	Original Thesis	Quantitative, correlational, applied	The identified problem lies in the inefficiency of internal control, which does not meet its fundamental components. It is crucial for units to operate according to established principles and regulations to adequately protect company resources. In the study, surveyed personnel rated internal control at a medium level, at 51.92%.	According to the results, the Pearson correlation presented a coefficient of 0.867, demonstrating a strong relationship between internal control and profitability.
Fonseca (2022)	Original Article	Mixed study, applied, non-experimental	70% of respondents perceive internal control as deficient, while the remaining 30% consider it efficient. This disparity reflects the lack of adequate internal control and effective communication regarding its impact on profitability among employees. Thus, the hypothesis stating that the company's internal control is inadequate is validated.	Due to deficiencies in internal control, a specific proposal was designed to improve this system with the aim of positively influencing the profitability of "Mi Negocio EIRL."
León, et al. (2023)	Original Article	Quantitative, descriptive, non-experimental	It was identified that the organizational structure is inadequate, lacking effective internal control, with no training conducted, inadequate hiring practices, and failure to meet internal control components.	The implemented internal control deviates from organizational objectives, hindering the effective achievement of goals. This deficiency contributes to inadequate profitability.
Mendieta, et al. (2022)	Original Article	Quantitative, descriptive, mixed methods	Proposals were estimated to examine the relationship between the components of the COSO framework and business profitability. A significant effect was identified for the Risk Assessment and Control Activities components, while other components showed less relevant effects, possibly due to inefficiencies in some areas.	It is determined that companies implementing internal control have elements that can positively or negatively influence organizational performance. Therefore, it is essential for top management to consider these aspects when making strategic decisions aimed at achieving institutional objectives, such as profitability.

Mengmeng (2017)	Original Article	Qualitative, descriptive	In China, deficient internal control has caused significant distortions in accounting information. Causes include inadequate implementation and weaknesses in internal control systems, which are essential to ensure the authenticity of information. Effective external control can mitigate incentives to manipulate accounting data, ensuring the quality of financial information.	It is essential for companies to first strengthen external control as a starting point for finding effective solutions, accompanied by ongoing improvements in internal control at the organizational level, to ensure accurate, truthful, and reliable accounting information.
Ortiz & Cruz (2022)	Original Thesis	Quantitative, descriptive, correlational	A significant correlation was evidenced between internal control and profitability, reflected in a Spearman Rho coefficient of 0.721. The results revealed that the sample presents low levels of internal control and profitability efficiency, due to a lack of monitoring that facilitates more efficient management.	This result reflects a significant relationship in micro and small enterprises (Mypes), highlighting the importance of establishing strategies to implement internal control that guides their actions towards increasing profitability.
Quispe (2021)	Original Thesis	Quantitative, correlational, non-experimental, documentary analysis	A moderate positive relationship (0.522) between internal control and profitability was identified, suggesting that modifications in internal control could lead to variations in profitability. The significance level was below 5% (0.038 < 0.05), confirming the existence of a significant relationship in the company.	The company should consider the proper implementation of internal control. According to the study, its application level is intermediate and has a relevant impact on profitability. Key aspects include establishing clear organizational objectives and identifying elements that influence internal control to generate truthful and useful information for its operation.
Saurino (2023)	Original Article	Quantitative, correlational, non-experimental	A significant relationship between internal control and profitability was evidenced, with a coefficient of 0.872 and a significance level of 0.054, less than 0.05, indicating a direct and positive relationship between both variables.	It is concluded that internal control positively and significantly influences business profitability, with a high positive Spearman correlation of 0.872.
Sulca (2020)	Original Thesis	Quantitative, descriptive, correlational, non-experimental	The study observed a moderate positive correlation between internal control and profitability, with a Spearman Rho coefficient of 0.392 and a significance level of 0.02, a value below p=0.05.	With a margin of error of 2%, it is concluded that internal control significantly affects the profitability efficiency of the analyzed companies; as they optimize their internal controls, they will observe improvements in profitability.

Vu (2022)	Original Article	Quantitative, direct observation	An empirical analysis was conducted to assess the impact of different types of internal control, considering each dimension separately. Fixed effects estimates showed that control activities allow companies to achieve approximately 20% higher profitability compared to those that do not implement them.	The results indicate that greater effectiveness in internal control is essential for achieving profitability efficiency. This research provides evidence supporting the favorable relationship between internal control and profitability efficiency in Vietnamese private SMEs.

Note: Bibliographic analysis matrix (2025)

Discussion

The analysis of the studies reveals that most agree that the proper application of the objectives and components of internal control positively influences the profitability of companies, as established by the COSO framework (2013). It is concluded that robust internal control contributes to achieving goals, facilitates risk management, and promotes sustainable profitability (Da Costa, 1992). Moreover, innovative approaches are proposed to strengthen internal control and ensure business sustainability. Methodologically, qualitative, quantitative, and mixed methods were employed, utilizing surveys, interviews, and document reviews, with results synthesized into five main aspects:

1. **Level of internal control**: The analysis of the reviewed studies indicates that, in general, organizations exhibit significant deficiencies in the implementation of internal control. Studies by Acero (2023), Escobar (2023), and Fonseca (2022) show that between 56% and 72% of respondents perceive internal control at low or medium levels. Additionally, Alva (2023) and León (2023) highlight the lack of knowledge and training in this area, while Arévalo (2020), Farceque (2022), and Ortiz (2022) identify direct negative impacts on profitability arising from administrative and accounting failures. Collectively, these results confirm that the entities analyzed maintain deficient internal control, affecting their efficiency and profitability.
2. **Deficiencies in the application of internal control**: The studies reflect important deficiencies in the practical application of internal control. Low levels of knowledge and training are highlighted (Alva & Avalos, 2021), along with administrative and accounting failures (Arévalo, 2020), inadequate organizational structures (León, 2023), and weak implementation of controls (Acero, 2023; Escobar, 2023; Farceque, 2022). Furthermore, Fonseca (2022) confirms that more than 60% of organizations have deficient internal control, which negatively impacts their profitability and efficient management.
3. **Level of profitability**: The analysis evidences that deficiencies in internal control negatively affect profitability efficiency across all studied organizations. Acero (2023) and Ortiz (2022) report low profitability levels associated with control failures and lack of monitoring. Arévalo (2020) notes significant losses linked to administrative and accounting deficiencies, while Escobar (2023) warns that 62% of the analyzed companies experience profitability affected by weaknesses in their internal control.
4. **Correlation between internal control and profitability**: The studies corroborate a significant correlation between internal control and profitability efficiency. Escobar (2023) found a moderate correlation of 0.616, indicating that improvements in internal control would favor business profitability. Cueva (2021) reports a coefficient of 0.440, while Ortiz (2022) shows a higher correlation of 0.721. Quispe (2022) and Sulca (2020) identify moderate correlations of 0.522 and 0.392, respectively, and finally, Saurino (2023) reports a high correlation of 0.872.
5. **Proposals for creative internal controls**: The authors analyzed propose various improvement strategies. Barrera (2020) suggests effectively organizing operations to achieve business objectives and increase profitability. Catagua (2023) recommends implementing formal internal controls, while Mendieta (2022) advises applying models based on COSO components. Mengmeng (2017) proposes reinforcing external examination and improving the quality of relevant accounting data. Lastly, Quispe (2021) and Vu (2022) advocate for optimizing control activities to significantly increase profitability.

Conclusion

The analyzed research demonstrates that most organizations exhibit internal control at low or medium levels, a situation affected by a lack of training, ignorance, and various administrative failures. These deficiencies compromise organizational efficiency and consequently reduce profitability.

Significant deficiencies in the application of internal control are also identified, primarily attributable to a lack of training, inadequate organizational structures, and weak implementation of controls. These factors generate a negative impact on both profitability and the efficient management of organizations.

Failures in internal control have considerable repercussions, as they directly and negatively affect organizational profitability. The studies show that the absence of adequate controls and poor monitoring of processes significantly impact the financial results of the entities.

On the other hand, a positive and significant correlation between internal control and profitability efficiency is observed. The coefficients reported in various studies confirm that better internal control is associated with higher levels of profitability, validating the importance of strengthening this aspect in organizations.

Finally, various strategies are proposed to reinforce internal control, such as implementing formal controls, adopting models based on the COSO framework, strengthening external control, and optimizing control activities. These measures aim to improve operational effectiveness and, in turn, increase business profitability.

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