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Internal Control Strategies to Mitigate Fraud in Small Manufacturing Businesses in Cameroon

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College of Management and Technology

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Thomas Ndive Molungu

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Walden University
2019

Abstract

Internal Control Strategies to Mitigate Fraud in Small Manufacturing Businesses

in Cameroon

by

Thomas Ndive Molungu

MBA, University of East London, 2010

BSc, University of Buea, 2003

Doctoral Study Submitted in Partial Fulfilment

of the Requirements for the Degree of

Doctor of Business Administration

Walden University

December 2019

Abstract

Approximately 51.3% of small manufacturing businesses lack effective internal controls to deter fraud. Internal control strategies, when adequately implemented, can mitigate fraud and improve profitability in small manufacturing businesses. The objective of this single qualitative case study was to explore the internal control strategies used in a small manufacturing business to mitigate assets misappropriation fraud and improve profitability. Agency theory was the conceptual framework for this study. Five business managers in a small manufacturing firm in Cameroon participated in face-to-face semistructured interviews. The data analysis process included Yin's 5-step process. Identified themes included (a) governance at a higher management level, (b) vendor-related management approach, and (c) operational practices at the department level. Business leaders in small manufacturing firms could benefit from implementing the internal controls and procedures highlighted in this study to deter fraudulent billing from vendors, deceitful payment disbursement to vendors, and misrepresentation of financial statements by company executives. Fraud reduction might help business leaders to safeguard the company's assets and improve production goals by streamlining operational practices, leading to company profitability. In turn, business profitability would result in company leaders paying more taxes, which government officials may use for social amenities and change benefiting people in the community.

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Dedication

I dedicate this dissertation to my wife Gloria Limuga Foncham née Ndive, and my children Chelsea Limunga N. Molungu, Wiseman Levi N. Molungu, Frank N. Molungu, and Thomas N. Molungu Jr. I appreciate their support and understanding throughout the years of my doctoral studies. Their understanding motivated and allowed me to focus on my doctoral degree. Thank you for everything. I love you all!

Acknowledgments

Praise to God Almighty for helping me to complete this doctoral study. I would also like to thank my Chair, Dr. Brenda Jack, for her encouragement, guidance, patience, and support in assisting me to reach this milestone. May God continue to bless you and your family. Thank you, Dr. Patsy Kasen (Second Committee Member) and Dr. James Savard (University Research Reviewer), for the motivation and timely feedback. I was immensely blessed to have such an inspiring committee. I would also like to thank Njie Makolo Joseph, Victor Ndoumah Ndoumbe, and all my family members, friends, and classmates who contributed to my successful completion of this doctoral study. Thanks to Mr. Cyprus Ngo'o, the general manager of the Port Authority of Douala for providing valuable support to my doctoral study. May God bless you all!

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Section 1: Foundation of the Study

The unprecedented increase in high-profile fraud cases in some small manufacturing businesses necessitates the implementation of an adequate internal control system to identify, control, and manage risks (Lansiluoto, Jokipii, & Eklund, 2016). Effective internal control could lead to reliable financial reporting, lessen information risk, and safeguarded capital allocation decisions (Sun, 2016). Management in charge of governance is responsible for establishing a robust internal control system to promote efficient and effective operations consistent with organizational objectives. Weak corporate governance could result in dysfunctional corporate behaviors and scandals (Ueng, 2016). A high level of corruption exists in the Cameroon manufacturing sector because of a lack of effective governance policies (Osifo, 2014). Ensuring internal control systems through effective governance could increase profitability, improve stability, and foster business growth (Shabri, Saad, & Baker, 2016).

Background of the Problem

In Cameroon, the manufacturing sector plays an essential role in economic growth (Fonchamnyo & Wujung, 2016). The industry employs over 9% of the total labor force and accounts for up to 17.5 % of the country's gross domestic product (Fonchamnyo & Wujung, 2016). However, the manufacturing sector in Cameroon is making a slow recovery from a decade-long economic crisis. The conditions of doing business in Cameroon are deteriorating because of poor government functioning, including high levels of corruption, low per capita income, and high internal debt exists (Akinboade, 2014). Therefore, business leaders from small manufacturing sector need to rely on their internal business climate to remain sustainable and grow.

Problem Statement

In 2016, the manufacturing industry ranked on the top three among all industries impacted by fraud (Bekiaris & Papachristou, 2017). Eighty-three percent of fraud cases were asset misappropriations with a median loss of $125,000 for small businesses (Stone, 2016). The general business problem was some small manufacturing firms were negatively affected by fraud, resulting in financial loss. The specific business problem was some business managers in small manufacturing firms lacked effective internal control strategies to mitigate fraud.

Purpose Statement

The purpose of this qualitative single case study was to explore the effective internal control strategies used by some business managers to mitigate fraud and improve profitability in a small manufacturing firm. The specific population consisted of five managers of a small manufacturing firm in the Southwest Region of Cameroon who had developed successful strategies to implement internal controls to mitigate fraud and improve profitability in their small manufacturing firm. The implication for social change is that fraud reduction resulted in higher profitability and business growth, leading to employment opportunities to raise the standard of living of the people in the community. Job growth generated tax revenue, which local government may invest in community development.

Nature of the Study

I used a qualitative research method for this study. The qualitative approach is applicable when a researcher intends to explore the study phenomena in its natural context and try to understand participants' lived experiences (Salmona, Kaczynski, & Smith, 2014; Yin, 2017). The qualitative method was appropriate for this study because I explored the participants' experiences to implement and manage successful internal control systems in their firm. The quantitative method is suitable when a researcher plans to use numerical data to examine relationships or differences between dependent and independent variables (Yin, 2017). The quantitative approach was not appropriate for this study because I did not analyze numerical data or test relationships or differences among variables. The mixed-method researcher combines quantitative and qualitative methods (Marshall & Rossman, 2016). The mixed-method study was not suitable for this study because a quantitative approach was not applicable.

I used a single case study design in this study. A single case study is cost-effective and provides an opportunity to obtain detailed data for the research inquiry (Cronin, 2014). The case study research is a systematic inquiry into a phenomenon through open-ended questions rather than through the numeric data collection (Yin, 2017). Case study researchers address how and why questions (Almautairi, Gardner, & McCarthy, 2014). The case study was appropriate because of its exploratory inquiry nature, which allowed me to interact with participants who explored and researched the phenomenon. Phenomenological researchers investigate the meaning of the life history of people to identify the core essence of human experience (Bloomberg & Volpe, 2016). Phenomenological research was not appropriate for this study because understanding the lived experience of participants was not the objective of this study. Ethnography researchers attempt to capture and understand specific aspects of peoples' lives in a groups' natural setting (Mannay & Morgan, 2015). Ethnography research was not suitable for my study because I addressed a business problem in an organization, not ethnicity or culture. In a narrative study, a researcher examines a biographical study of experiences narrated by the person who had lived them. (Bloomberg & Volpe, 2016; Marshall & Rossman, 2016). Narrative analysis was not a suitable choice for my study because my intent was not to conduct a biographical study or to collect data in a storytelling format.

Research Question

The research question for this study was: What internal control strategies do some business managers use to reduce fraud and improve profitability in their small manufacturing firm?

Interview Questions

1. How does your organization detect fraud?
2. What type of internal control strategies within your organization's governance policies are effective in mitigating fraud?
3. How does your organization assess the effectiveness of its governance policies to mitigate fraud?
4. What barriers has your organization encountered in implementing internal control strategies to minimize fraud?
5. How did your organization overcome the key barriers to implementing internal control strategies to minimize fraud?
6. How does your organization assess the effectiveness of its governance policies to mitigate fraud?
7. Based on your experience, how have these strategies improved the effectiveness of the internal control system within the firm?

8. What additional information would you like to add about the successful strategies your organization has used to reduce fraud?

Conceptual Framework

Berle and Means (1932) developed the agency theory, and later, Jensen and Mackling (1976, 2009) expanded the theory. According to Berle and Means, management (agents) would not act in the best interest of the owners (principals) without proper control mechanisms to ensure commitment. Building upon Berle and Means' agency theory, Jensen and Mackling (2009) theorized that contractual delegations gave rise to agency costs. Jensen and Mackling defined agency costs as the sum of monitoring expenditures by the principal, the bonding costs by the agent, and the residual loss. Two components of the agency theory are costs of monitoring an agent's behavior and costs incurred to ensure an agent does not engage in opportunistic behavior (Jensen & Mackling, 2009). Audit cost of a firm's internal control policies and procedures is an example of agency-related monitoring costs (Albring, Elder, & Xu, 2016).

The objective of this study was to explore the internal control strategies used by some business managers to mitigate fraud and improve profitability in a small manufacturing firm. Berle and Means' (1932) agency theory and Jensen and Mackling's (1979, 2009) expanded version of the theory aligned with this study's objective because business managers need a proper internal control mechanism to reduce agency costs. Agency theory is a basis for governance, as it helps business leaders in establishing rules, setting directions, and aligning the interest between principals and agents (El-Chaarani, 2014). Developing and implementing proper governance could enable business leaders to mitigate fraud and streamline the process to reduce the agency's associated costs.

Operational Definitions

ABC analysis: Pareto diagram uses an ABC analysis process to classify materials used in the manufacturing process according to the category (Magar & Shinde, 2014).

Competency mapping: Competency mapping is aligning critical organizational activities with talents using various processes (Johri, 2014).

Histogram: The histogram shows the pattern of distribution and magnitude of errors in a production process (Magar & Shinde, 2014).

Lean manufacturing: Lean manufacturing refers to methods used to reduce waste in production (Zakaria, Mohamed, Rose, & Rashid, 2016).

Six sigma approach: The six sigma is the approach to enhance quality and to improve process predominantly in the manufacturing sector (Gijo & Sarkar, 2013).

Assumptions, Limitations, and Delimitations

Research requires an understanding of a business problem and making assumptions, identifying limitations, and setting delimitations (Yin, 2017). The accuracy and outcome of the research depend on the nature of assumptions, inherent limitations, and the factors that limit the scope of the research.

Assumptions

Assumptions are speculations a researcher believes to be accurate and whose absence could render the research irrelevant (Marshall & Rossman, 2016). The first assumption in this study was the study participant would honestly and truthfully respond to all interview questions based on their knowledge and experiences about internal control implementation strategies.

The second assumption was that I would maintain an open mind and maintain accuracy and clarity while exploring and analyzing data and anomalous responses. The third assumption was participants would understand the interview questions. The final assumption was the literature review would comprise a comprehensive account of research gaps in the phenomenon.

Limitations

Limitations are potential weaknesses a researcher encounters during a study (Rossman & Rallis, 2016). The first limitation of the study was researcher bias. In other words, my personal experiences with the study topic could impact the study results. The second limitation was participant reactivity or a phenomenon in which participants might not provide sensitive information despite confidentiality assurance (Marshall & Rossman, 2016). In addition, participants could believe their responses portray them as behaviorally undesirable and, therefore, might respond to questions in ways to please the researcher (Gansemer-Topf, Kollasch, & Sun, 2015). A final limitation was participants could withdraw during the study, which might elongate study completion time.

Delimitations

Delimitations are boundaries set by the researcher (Bloomberg & Volpe, 2016). The first delimitation was the target population, which consisted of managers from Limbe, the Southwest Region of Cameroon. The second delimitation was a limited sample size of five. The third delimitation was using purposeful sampling for participant selections.

Significance of the Study

Some managers of small manufacturing firms could use the study findings of this study to reengineer the internal control system within their firms to ensure compliance and efficiency in operations. Effective internal control strategies could enhance employees' integrity while doing their jobs (Ruhnke & Schmidt, 2014). The assurance of employee integrity permits employees to demonstrate exceptional abilities and performance levels within their expertise in a given activity range (Wang, Dou, Zhu, & Zhou, 2015). Changes in the internal control framework and improvements in business processes could lead to a transformational shift in focus and a significant growth trajectory to sustainability (Chen, Delmas, & Lieberman, 2015).

Contribution to Business Practice

The potential outcomes of effective governance policies are (a) the development of robust internal control frameworks to deter fraud and (b) a boost in production capabilities and improvement in organizational performance through compliance and ethical practices (Moeller, 2016). Reengineering the internal control models within the organization structure could boost production capabilities, leading to increased productivity (Khosravi, 2016; O'Neil, Sohal, & Teng 2016). In this study, I explored successful quality internal control strategies that could improve the business practice of small manufacturing firms to mitigate fraud. Quality control strategies have the potential to enhance business efficiency, streamline the process to deter fraud, increase productivity, and foster growth (Ford, Evans, & Masterson, 2014).

Implications for Social Change

The implications for positive social change include the potential for generating employment and improvements in employees' moral conduct and stakeholders' welfare in associated communities. Internal control as an essential decision-making approach assures the efficiency and effectiveness of manufacturing processes (Battini, Calzavara, Persona, & Sgarbossa, 2015; Rabbani, Sadri, Manavizadeh, & Refiei, 2015). The implementation of adequate internal controls could deter and mitigate fraud. In turn, fraud reduction could improve social conditions by promoting the dignity and worth of individuals, organizations, institutions, and communities. Adequate internal controls through fraud prevention and mitigation could help managers to attain production goals, leading to employment opportunities, and improving citizens' well-being (Siden & Sham, 2015).

A Review of the Professional and Academic Literature

The objective of this qualitative single case study was to explore strategies used by some business managers in the southwest region of Cameroon to implement adequate internal controls to mitigate fraud. The recommendations from the study include guidelines for business managers of small manufacturing firms to reengineer the internal control system within their firms. The implementation of adequate internal controls could deter fraud and increase profitability and business growth, which could improve social conditions by promoting the dignity, development, and worth of individuals, organizations, institutions, communities, and cultures.

I reviewed the literature to explore the internal control strategies published in journals and seminal scholarly books. I used Business Source Complete, ABI/INFORM Complete, Emerald Management, Sage Premier, Academic Search Complete, and ProQuest Central to acquire information about the research topic. I accessed peer-reviewed journals through AOSIS OpenJournals. I also used Google Scholar and Science Direct to access journal articles and chapter books. Government websites were valuable in my search to obtain additional information on internal control strategies.

I used keywords and phrases in my search and often narrowed down the topic using filters specific to the database interface. Some of the filters included specific keywords, periods, locations, and industries. I searched for articles published during or after 2013. However, I used some older articles to make a strong case in my literature review synthesis. The keywords and phrases used were (a) Cameroon manufacturing companies, (b) internal control, (c) corruptions control, d) Six Sigma, e) lean manufacturing, f) quality control, g) human resources, h) and manufacturing strategies. The 254 works gathered included 209 journals, 10 seminal books, and three websites. Of the 254 references, 89.7% were from within the last five years, and 76 % of the 254 references were peer-reviewed.

The literature review includes various subtopics relating to the research inquiry, beginning with a brief introduction to my research topic, steps taken for searching the database, and key themes. The primary themes I discuss in this review are a) agency theory, b) manufacturing industry, c) organizational culture, d) organizational structure, e) governance as an internal control strategy, and f) internal control tools. Throughout this section, I compare and contrast the views of different authors. The leadership styles reviewed include transformational leadership, transactional leadership, and autocratic leadership styles.

Agency Theory

The conceptual framework for this study was the agency theory. The agency theory is suitable for business leaders to focus on the role of a principal and an agent. The agent's role is to act on the responsibilities assigned by the principal for some rewards (Perrow, 1986). While doing so, an agent tries to maximize personal profit through the principal's economic objectives (Jensen & Meckling, 1979). According to the tenets of the agency theory, both parties involve in the contract with self-interest or exchanges; and both sides seek to maximize their self-interest (Perrow, 1986). However, when an agent acts on self-interest that does not align with the interest of the principal, there is a conflict of interest (Dah, 2016). The focus of this study was on the internal control strategy. When managers enforce internal control, they are acting as principals expecting employees to abide by polices to deter fraud. Failure to abide by internal control policies is a breach of contractual relations between managers and employees.

Evolution of agency theory. The industrial revolution brought remarkable changes in the business world. During the industrial revolution, the cadre of managers ran the businesses, and businesses expanded at an unprecedented rate (Bendickson, Muldoon, Liguori, & Davis, 2016). Tasks became complicated, machines replaced humans, and the business leaders needed to deploy a mechanism to ensure task completion across organizational structure. Managers had responsibilities to act in the interest of business owners. Therefore, they focused on profit as opposed to giving attention to employees. With fundamental changes in how companies governed, many conflicts took place between workers and managers. Human relations became necessary, and the need to align the workers' needs with the organizational goals set a foundation for agency theory.

In the 1920s, Hawthorne's studies in human relations remained the most valuable studies in management research (Olson, Hogan, & Santos, 2006) and became a foundation for agency theory. Business leaders started to apply the principles of the Hawthorne studies in agency theory. According to Bendickson et al. (2016), other authors who contributed to the development of agency theory included Eisenhardt (1989) and Jensen and Meckling (1976). Collectively, the scholars contributed to the development of seven fundamental assumptions in agency theory: (a) self-interest, (b) information as a commodity, (c) asymmetry of information, (d) goal conflict, (e) risk aversion, (f) priority to efficiency, and (g) rationality (Eisenhardt, 1989). These assumptions overlap, creating many other theories. Making comparisons among the theories is beyond the scope of this paper.

Business leaders applied the agency theory in two forms: positivist and principal-agent (Jensen, 1983). The positivist view concentrated on the governance of large corporations, whereas the principal-agent focused on a technical specification detailed on a specific contract between principal and agent (Bendickson et al., 2016). I used the principal-agent aspect of agency theory in this study.

The complexities of the business operating environment require various principal-agent relations, which were not explored during the industrial revolution. While applying agency theory, business leaders must consider technology, the entrepreneurial mindset, media, the education levels of various actors, and government regulations (Bendickson et al., 2016). In this study, I viewed agency theory as an internal control framework used by the business leaders to remain profitable in the Cameroon manufacturing sector. Internal control is a broad topic covering various aspects of a business. I focused on internal control strategies as it specifically applies to organizational culture, organizational structure, leadership, business ethics, accountability and responsibility, manufacturing process, and human resources. I used agency theory as a means of explaining complex principal-agent relationships in these areas.

Agency theory in manufacturing business context. Manufacturing companies depend on the supply chain. The task of manufacturing includes acquiring raw materials, turning them into finished goods, and delivering the finished products to end-users. In the process, business leaders have principal-agent relationships with many stakeholders, such as suppliers, internal staff, wholesalers, and distributors. Because political, legal, social, and behavioral forces affect the relationship between company leaders and supply chain partners, agency theory is a useful framework to understand the dynamics that surround supply chain behaviors (Fayezi, O' Loughlin, & Zutshi, 2016). A thorough understanding of supply partners' practices could help business leaders in the manufacturing sector implement adequate internal control approaches.

Another use of agency theory in the manufacturing sector is for controlling fraud and corruption. Business leaders in manufacturing companies could use agency theory to develop internal control strategies to prevent fraud, considering the level of bribery that takes place in Cameroon (Eke & Monoji, 2016). Managers could use agency theory while developing internal control strategies to avoid bribery and embezzlement of finished products. In Cameroon, fraud is a significant problem for business leaders (Eke & Monoji, 2016). Agency theory provides a basis for ethical behaviors because of the expected level of trust between parties.

Asymmetry of information could misalign the interests between principals and agents, resulting in product defects and waste (Magar & Shinde, 2014). Manufacturing business leaders could use tenets of agency theory to realign the interests between principals and agents. More specifically, the tenets of agency theory support the notion of minimizing asymmetry of information through the principal and agent relationships, thereby improving product quality while reducing waste.

The manufacturing process has many integrated functions overseen by one or multiple departments. Duties include replenishment, procurement, inventory management, and quality control. Managers (principal) and employees (agents) carry out each function. Agency theory provides a framework to develop policies to avoid conflicts of interest between managers and employees. Business leaders in the small manufacturing sector need to be aware of possible principal-agent conflicts, and in what capacity they exist, in order to rectify the conflicts. A reduction in conflicts of interest between a principal and an agent lowers the agency cost (Puyvelde, Caers, Bios, & Jegers, 2015).

Agency theory is a dominant framework for corporate governance research and has proven to be useful to business leaders in the corporate governance of manufacturing companies (Amran, Periasamy, & Zulkafli, 2014). Agency theory is a basis for governance because it helps business leaders to design rules, set directions, and align the interests between principals and agents to improve organizational performance (El-Chaarani, 2014). Furthermore, business leaders (principals) can minimize agency costs by motivating employees (agents) to act in the interests of the company. Weak governance has negatively affected the banking sector in Africa (Oyerinde, 2014). Therefore, the application of agency theory to the governance of individual behaviors might lessen principal-agent conflicts in the manufacturing sector in Cameroon.

Criticism of agency theory. Criticism of agency theory exists in the literature. For example, Perrow (1986) asserted that agency theory is a narrowly defined model that concentrates on individualism and disregards other aspects of research. According to Jensen and Meckling (1979), agency theory is authoritative. The focus in agency theory is the misalignment of interests between a principal and an agent, which creates a power struggle, mistrust, and conflicts (Eisenhardt, 1989). However, the theory offers a little foundation for a principal to identify what is in the agent's mind, resulting in information asymmetry (Foss & Stea, 2014). Information asymmetry could result in trust issues and escalate conflicts.

Supporting theories. In my review of the literature, I identified two theories comparable to agency theory: stakeholder theory and steward theory. The stakeholder theory helps business leaders to emphasize meeting the interest of all stakeholders in organizational decision making. Organizational stakeholders cover a wide range of people directly or indirectly affected by the organization's actions. The stakeholders in organizations include employees, investors, suppliers, government, activists, and media (Ayuso, Rodriguez, Garcia-Castro, & Arino, 2014).

In the internal control context, manufacturing company business leaders deal with border aspects of stakeholders, including suppliers, wholesalers, distributors, and internal employees to reduce waste, minimize process inefficiencies, and to increase product quality. Therefore, proponents of the stakeholder theory advise business leaders to include all stakeholders in their decision making (Ayuso et al., 2014). In their study, Mande and Rahman (2013) found a positive correlation between organizational performance and business leaders' relationships with stakeholders. In this regard, the stakeholder theory is appropriate, as it helps business leaders to focus on both internal and external stakeholders, not just a handful of individuals to assure quality and efficiency.

Though similar, a significant difference exists between agency theory and stakeholder theory. The agency theory is narrow in scope and enables business leaders to emphasize on a contractual agreement between principals and agents, focusing on internal customers (Francis, Hassan, & Wu, 2013). The stakeholder theory is broad and helps business leaders focus on both internal and external stakeholders (Ayuso et al., 2014). The stakeholder theory has broader meanings and is complex (Arenas & Rodrigo, 2016). Therefore, when using the stakeholder theory, business leaders need to narrow their focus and determine if serving the needs of all people is significant to their business. Andre and Pache (2016) suggested providing equal but separate treatments to stakeholders based on their importance to the organization. In this context, agency theory is more suitable for focusing on the parties directly responsible for conducting business transactions between the principals and agents.

Steward theory is similar to agency theory. Steward theory helps business leaders to shift focus on building long-term relationships between stewards based on mutual trust, cooperation, and organizational goals (Dah, 2016). Stewards have a responsibility to provide truthful information to managers and to work towards meeting the purposes of the organization (Dah, 2016). When management serves an organizations' stewards, there is less information asymmetry and a reduced risk of moral hazards (Poutziouris, Savva, & Hedjieliasm, 2014).

Managers accomplish results through stewards by embracing the stewardship attitude because it helps to build trust between managers and followers.

Business leaders interested in corporate governance use agency theory to focus on the short-term self-interests of the parties involved. Agency theory results in increased agency costs because of managers' excessive focus on short-term profit (Miletkov, Moskalev, & Wintoki, 2015). Often, organizations bring outside management personnel for the short term to make a quick profit. Hiebl (2013) conducted a study of 14 manufacturing firms in Austria and found short-term management appointees led to a rise in agency problems. In contrast, steward theory helps managers to focus on the long-term organizational goal, which may not result in meeting the short-term self-interest of stewards involved. Furthermore, agency-like behaviors are more likely to increase agency costs compared to steward-likes practices in an organization (Hiebl, 2013). The core of steward theory is mutual trust and respect between the parties involved.

Contrasting theories. Contrasting theories include the theory of constraints and Y theory. The theory of constraints helps business leaders to focus on the process aspect of the business. Y theory is suitable for motivational study.

One area of focus in this study was how to use a six sigma approach to increase product quality through internal control measures. Pacheco (2014) discussed the theory of constraints (TOC) in a six sigma approach. The TOC is suitable when business leaders analyze process constraints in manufacturing. According to Cox, Robinson, and Maxwell (2014), in every organization, at least one constraint is hindering business from operating at an optimum level. Process constraint impacts sales and organizational profit (Liu & Xiong, 2015). Improved constraints could improve product quality, meet market demand, and meet compliance requirements.

Many constraints exist in the perspective of an entire organization operating as one system constituting many subsystems. Business leaders can apply the principles of TOC to subsystems, which are outside of the manufacturing environment. The TOC helps business leaders to focus on removing manufacturing or operational process constraints to produce products to meet customers' expectation (Liu & Xiong, 2015). The agency theory, on the other hand, is suitable for emphasizing the behavioral approach and minimizing conflicts between principals and agents.

The Y theory is useful for studying the motivational aspects of employees (McGregor, 1960). Business leaders must determine how to motivate employees to ethically conduct business. In this context, business leaders could use the principles highlighted in theory Y to focus on management styles and employee motivation to meet organizational goals and objectives. McGregor developed Y theory as a sound management practice for motivating employees. According to McGregor, managers should view employees as a critical component or organizational structure to their business. The Y theory helps managers to emphasize teamwork, decentralized authority, and involve employees in corporate decision making (Gürbüz, Şahin, & Köksal, 2014). Managers who adopt Y theory management style are successful in shaping positive employees' behaviors.

Agency theory enables managers to focus on behavioral issues to reduce conflicts between principals and agents to solve agency problems (Hawas & Tse, 2016). Similarly, the Y theory can help business leaders build relationships to motivate employees to minimize agency costs. However, the focus of this study was to deter fraud. Fraud occurs because of pressure, opportunity, and rationalization (Roden, Cox, & Kim, 2016). An employee's motivational approach may not be effective in avoiding temptation and financial pressure that could trigger fraudulent activities. For this reason, I did not select the Y theory as a conceptual framework for this study.

Manufacturing Industry

In Cameroon, the manufacturing sector plays an essential role in economic growth. The industry employs over 9% of the total labor force and accounts for up to 17.5% of the country's gross domestic product (Fonchamnyo &Wujung, 2016). However, the manufacturing sector in Cameroon is making a slow recovery from a decade-long economic crisis. Fonchamnyo and Wujung noted a need for rapid growth in the manufacturing industry; however, the conditions of doing business in Cameroon are deteriorating because of poor governance of government. High levels of corruption, low per capita income, and high internal debt exist (Akinboade, 2014). Therefore, business leaders from the small manufacturing sector need to rely on their internal business climate to remain sustainable and to grow.

Manufacturing strategy. Manufacturing is a complex process that includes the supply chain, procurement, human resources, and the research and development aspects of the business. Additionally, the process involves setting up manufacturing infrastructure, acquiring equipment and raw materials, using organizational resources, ensuring quality control, creating storage, and delivering goods. However, the manufacturing environment is changing because of increased globalization, competition, and demand from environmentally conscious customers (Dombrowski, Intra, Zahn, & Krenkel, 2016). Therefore, business leaders need to review their internal manufacturing strategy periodically. If the strategy implemented is effective, the focus should shift to maintaining and future sustainability of the current manufacturing process. If the strategy has flaws, a leader must replace it with a new strategy to ensure that the process is running as intended.

Managers should focus on the context, content, and process aspects of the manufacturing strategy. The context dimension mission of manufacturing strategy allows managers to focus on a company's ability to respond to an internal and external environment to meet manufacturing capabilities (Kulkarni, Verma, & Mukundan, 2016). Company leaders need to respond to a strategic shift, technological change, or reconfiguring manufacturing tasks (Kulkarni et al., 2016). The context dimension enables managers to focus on the position for competitiveness, decision making at a structural and infrastructural level, and competitive the strength of current manufacturing capabilities (Kulkarni et al., 2016). The process dimension helps managers focus on the planning of resources, evaluation, and maintenance of manufacturing performances, and continuous improvement to increase management capabilities (Kulkarni et al., 2016). Business leaders who focus on the context, content, and process aspects of manufacturing strategy are successful in identifying areas to implement internal control to deter fraud.

Manager's role in manufacturing. Business leaders in the manufacturing sector might consider the capabilities of organizational resources and apply available tools such as technology and intellectual capitals in formulating manufacturing strategies. Dombrowski et al.

(2016) highlighted requirements business leaders should focus on while formulating manufacturing strategy. The area of focus includes making the manufacturing strategy part of a corporate strategy, reducing manufacturing strategies to the functional level, integrating technological capabilities at the functional level, and making sure the company leaders create and maintain enterprise resources and capabilities (Dombrowski et al., 2016). These requirements could help business leaders to focus on producing goods in smaller batches. Moreover, effective manufacturing strategies could help business leaders to become technologically advanced and deliver products with shorter life cycles without compromising on quality and environmental integrity.

Six sigma and lean manufacturing. A lean manufacturing process and six sigma approach might help business leaders to improve cost, quality, invested capital, and the manufacturing process, as well as increase customer satisfaction and reduce waste in production. The six sigma is the approach to enhance quality and to improve process predominantly in the manufacturing sector (Gijo & Sarkar, 2013). Lean manufacturing refers to methods used to reduce waste in production (Zakaria et al., 2016). Lean manufacturing and the six sigma approach enhance the manufacturing process and improve quality, leading to superior operational performance, thereby fostering growth (Rajkumar, 2014). Business leaders can maintain a robust internal control policy by ensuring that the lean manufacturing process and six sigma quality enhancement processes are intact.

Competency mapping as an internal control. Human resource professionals are essential to organizational success because they make sure employees have the knowledge and skillsets to execute their tasks on time. Competency mapping is an internal control tool available to human resource professionals to drive productivity. Competency mapping relies on leadership, technical skills, and conceptual knowledge (Johri, 2014). Competency mapping involves accessing employees' productivity, aligning or realigning jobs with talents, hiring the right employees for the job, and conducting job enhancement and enrichment to accomplish the task (Johri, 2014).

The criteria to measure the effectiveness of people are proficiency and productivity. If a gap exists between skill sets required by the job and skillsets possessed by the individuals, competency mapping through training and development, job switching, or hiring of a qualified individual should take place (Johri, 2014). The effectiveness of competency mapping starts by determining if the new hire is suitable for the position. A significant challenge faced by human resources professionals in the manufacturing industry is to hire talented employees (Hsu, 2016). Hiring mistakes could misalign critical organizational tasks with talent. In that case, competency mapping through training, job shadowing, and job rotation could result in organizational success.

Organizational Culture

Internal control of organizational activities depends on the culture of the company. Organizational culture constitutes the social and normative action of people within an organization bound by shared beliefs and values (Wagner et al., 2014). Beliefs are peoples' assumptions about reality acquired through experiences or reinforced by leaders to meet organizational goals (Alomuna & Chima, 2016). A company with a strong organizational culture has a sense of purpose, mission, vision, and strategic intent to meet organizational goals and objectives (Mousavi, Hosseini, & Hassanpour, 2015). Peterson (2015) noted that 89% of the time, new hires fail because of a lack of organizational culture. Small manufacturing firms confront internal control flaws as a result of failed organizational culture (Johnson, Hartong, & Kidd, 2014). Business leaders are responsible for creating an organizational culture that shapes employees' beliefs and values through proper governance.

Types of organizational culture. Four types of organizational culture exist: (a) shared, (b) adhocracy, (c) hierarchy, and (d) market culture (Fiordelisi & Ricci, 2014). In a shared organizational culture, leaders focus on cohesiveness and teamwork to achieve common goals (Han, 2012). Adhocracy culture allows leaders to foster innovation and creativity among its employees (Veiseh, Mohammadi, Pirzadian, & Sharafi, 2014). Hierarchy culture has strict rules and regulations (Sok, Blomme, & Tromp 2014). The market culture fosters competition within the organization and with competitors to achieve organization objectives (Pinho, Rodrigues, & Dibb, 2014). The appropriateness of culture type depends on the nature and type of business. However, the shared organizational culture fosters open communication (Pinho et al., 2014), which has the potential to increase productivity and performance in an organization (Kohtamaki, Thorgren, & Wincent, 2016). In a shared organizational culture, managers and employees collectively solve problems to increase productivity.

Managers role in organizational culture. Managers in the manufacturing sector could deter or mitigate fraud by improving organizational culture. Factors that can strengthen organizational and cultural effectiveness include leadership adaptability, organizational integrity, collaborative action, result-oriented, customer-driven, and paying attention to detail (O'Reilly, Caldwell, Chatman, & Doerr, 2014). Leadership adaptability refers to how business leaders adapt to change to foster innovation. Organizational integrity denotes conducting business ethically. Collaborative action relates to teamwork. Result-oriented refers to how close a company is achieving goals. Customer focus relates to producing quality goods to meet customers' satisfaction without minimal damage to the environment. Finally, attention to detail means paying attention to the quality of products and the process involved. Improving organizational culture could be an internal control strategy for manufacturing business leaders in Cameroon to deter and mitigate fraud.

Organizational Structure

The organizational structure reflects an organization's ability to meet its goals and objectives. In an organization, people work together as a team to produce a value. The value is dependent on collaboration among workers, leadership, strategic decision, and employee engagement at work (Altman, 2016).

Types of organizational structure. In general, the organizational structure falls into two categories, which are hierarchical and matrix organizational structure. Command and control type business environments facilitate hierarchical organizational structure (Altman, 2016). In a hierarchical organizational structure, an employee report to an immediate supervisor who provides clear roles and directions to employees. The problem with reporting to only one person disconnects employees from other leaders who could be resourceful to them (Altman, 2016). According to Altman, a hierarchical organizational structure can be expensive, unsettling, and create confusion among business leaders. In a matrix organizational structure, employees have access to more resources, and work is flexible. In a matrix organizational structure, an employee report to not just an immediate supervisor, but also to other business leaders (Altman, 2016). The challenge with a matrix organizational structure is a lack of robust communication, which creates conflict between workers (Altman, 2016). Business leaders need to adopt an organizational structure, which is more suited to address their business needs.

Within organizational structures, managers play a significant role in how employees handle tasks. Organizational success depends on the effectiveness of business leaders to bring together functions, resources, and people while carrying out activities. Gebauer and Kowalkowski (2012) explored the managers' role within the organizational structure of 36 European manufacturing companies to remain profitable. Gebauer and Kowalkowski found that managers maintained a customer-focused environment in their respective businesses for sound financial outcomes.

Subdivisions of organizational structure. Both hierarchical and matrix organizational structures have subdivisions to group employees to achieve organizational goals and objectives. The subdivisions of organizational structures are (a) functional, (b) multidivisional, (c) team-oriented, (d) product and customer-centered, and (e) ambidextrous (Lee, Kozlenkova, & Palmatier, 2015). Lee et al. (2015) stated that each organizational structure has a distinct distinction. In a functional structure, business leaders organize work according to the function and employee’s area of expertise. Multidivisional structure help managers divide a task into multiple standalone divisions and are market-oriented. In a team-oriented structure, functions and processes are together, and the employees work as a team. The product-oriented structure requires employees to focus on quality control, product enhancement, and product development. Business leaders with customer-oriented structure center on activities to please customers by meeting their expectations. Finally, the ambidextrous structure enables managers to focus on projects, which are different and independent of each other. The subdivision of organizational structures depends on organizational characteristics.

Characteristics of organizational structure. Organizational substructures have specific characteristics. The characteristics are (a) centralization, (b) formalization, (c) specialization, (d) interdependence, (e) integration, and (f) modularity (Lee et al., 2015). Centralization is about having upper management having total control, and formulation is a degree to which management enforces decisions, procedures, and communication. Specialization relates to delegating tasks according to employee's expertise. Interdependence refers to the degree to which workflow requires cooperation. Integration is about how departmental managers coordinate activities, and finally, modularity is separating and assembling task to turn it into manageable units. Managers are responsible for adapting to specific organizational characteristics to streamline the manufacturing process to identify, deter, and mitigate fraud.

Managers role in an organizational structure. The management in the manufacturing sector needs to make their assessment while deciding what type of organizational structure is suitable to meet organizational goals. Sometimes business leaders need to challenge the status quo and conduct organizational restructuring. The primary driver in the organizational structure is business leaders' ability to adopt change. Leaders need to examine companies' goals to decide if a change is necessary. Sometimes the change needed can be procedural change, policy change, or adapting to new technologies. While administering a change, business leaders need to be cautious not to bring uncertainty and uneasiness in employees (Swanson & Power, 2001). Before administering any change, a business leader must understand the effectiveness of the change on the organizational characteristics because what may work for one organizational structure may not be a good fit for another.

Governance as an Internal Control Strategy

Business leaders have been using the systems of internal control as a governing mechanism to reduce dysfunctional organizational behaviors. Corporate governance is an internal control activity of planning, implementing, and monitoring companies' objectives to ensure accountability towards a company's stakeholders (Khanna, 2016). According to agency theory, conflicts of interest between principals and agents could result in unethical corporate behaviors, thereby increasing agency costs (Eisenhardt, 1989). Therefore, business leaders could reduce agency problems through effective governance mechanisms (Baran & Forst, 2015). Ueng (2016) stated that weak governance could result in a corporate scandal. According to Aguilera and Crespi-Cladera (2016), weak corporate governance contributes to business failures. Businesses such as Enron, Lehman Brothers, and WorldCom collapsed because of corruption.

Governance needs to be ethical to deter and mitigate fraud. Osifo (2014) focused on the importance of ethical governance to create anti-corruption policies and procedures in Cameroon. Ethical governance could help business leaders build trust to reduce corruption crusade (Osifo, 2014). Therefore, one cannot undermine the necessity for ethical organizational governance within a manufacturing company in Cameroon to deter and mitigate fraud.

Relationship between governance and profitability. The review of the literature resulted in mixed results regarding the relationship between corporate governance and profitability. Coskun and Sayilir's (2012) study of thirty-one Turkish companies revealed no significant relationship between corporate governance and firm value or profitability. Khanna (2016) noted a positive relationship between corporate governance and firm performance. Agyemeng and Castellini (2015) contended that the manufacturing companies' leaders in Cameroon need to abide by strong corporate governance as it could reduce business risk resulting from corruption. However, managers need to make sure that governance is not politically driven to avoid employee cynicism.

Corruption in Cameroon

Cameroon is going through an economic downturn. The economic downturn in Cameroon resulted in salary reduction from many workers and the continuous layoff of employees in both the private and public sectors (Eke & Monoji, 2016). Despite the effort, considering the social, economic, and political system in Cameroon, the fraud continues to exist in both the public and private sectors (Eke & Monoji, 2016). The financial pressure provided a motive for fraud, and employees seek opportunities to commit a crime. In 2016, the manufacturing industry ranked on the top three among all industries impacted by fraud (Bekiaris & Papachristou, 2017). According to Eke and Monoji (2016), fraud in Cameroon includes bribery, embezzlement, illicit, and dishonesty.

Cressey’s fraud triangle. The tenets of Cressey’s fraud triangle model could enable managers to uncover corruption and to foster ethical behavior. The three sides of Cressey’s fraud triangles are financial pressure, opportunity, and rationalization (Roden et al., 2016). The fraud triangle model is suitable to explain the rationale for why employees commit fraud (Mui & Mailley, 2015). Morales, Gendron, and Guenin-Paracini (2014) viewed the fraud triangle as oxygen, fueled, and heated. According to the authors, these three elements together results in a fire; similarly, opportunity, pressure, and rationalization could lead to fraud (Morales et al., 2014). To avoid fire altogether, one needs to eliminate one or all elements (oxygen, fuel, or fire). Likewise, managers could prevent fraud by detecting the presence of fraud contributors (opportunity, pressure, and rationalization) and removing them altogether.

Internal Control Tools in Manufacturing Process

The tenets of Cressey's fraud triangle model could enable managers to uncover corruption and to foster ethical behavior. The three sides of Cressey's fraud triangles are financial pressure, opportunity, and rationalization (Roden et al., 2016). The fraud triangle model is suitable to explain the rationale for why employees commit fraud (Mui & Mailley, 2015). Morales, Gendron, and Guenin-Paracini (2014) viewed the fraud triangle as oxygen, fueled, and heated. According to the authors, these three elements together results in a fire; similarly, opportunity, pressure, and rationalization could lead to fraud (Morales et al., 2014). To avoid fire altogether, one needs to eliminate one or all elements (oxygen, fuel, or fire). Likewise, managers could prevent fraud by detecting the presence of fraud contributors (opportunity, pressure, and rationalization) and removing them altogether.

Pareto diagram. The classification of materials is essential in the manufacturing process. In the Pareto diagram, managers use an ABC analysis process to classify materials used in the manufacturing process. In ABC analysis, managers group materials into three categories (A, B, & C), with A being the most valuable material (Ishikawa, 1989). The objective of Pareto diagram analysis is to identify the scale of defects in materials over a period. According to the Pareto rule, also known as 80/20 rule, 20% of the materials used in the manufacturing process accounts for 80% of the value (Ishikawa, 1989). While seeking defect or flaw in materials, the Pareto rule enables managers to pay attention to materials according to its importance in manufacturing.

Cause and effect diagram. The manufacturing process includes the procurement of production of final products. A flaw in one activity could negatively affect subsequent activities in the process. Business leaders need to identify the causes of issues, and if any, they need to understand the intensity of its impact on the process. Ishikawa (1989) devised the cause and effect diagram, and the purpose of the diagram is to show a relationship between the possible causes and its effect on the manufacturing process. Desai, Desai, and Ojode (2015) stated the cause and effect diagram or Fishbone diagram is a graphical representation to identify the underlying factors, which are contributing to defects or issues in the process. The cause and effect diagram systematically presents the causes of problems in the manufacturing process in a visual form.

Histogram. The histogram is somehow different than the cause and effect diagram. The histogram allows managers to view the pattern of distribution and magnitude of errors in a production process in the intervals. Managers group the patterns according to a magnitude of occurrence (Magar & Shinde, 2014). The variations are process flaws or defects. In the manufacturing process, variations are preventable, and some are unpreventable (Magar & Shinde, 2014). The control chart helps business leaders understand the variations inherent in the process, thereby making it possible to correct many production troubles (Magar & Shinde, 2014). Both the control chart and histogram are useful to monitor manufacturing process stability and control.

Scattered diagram. The scattered diagram is another valuable internal control tool available to business leaders in the manufacturing process. Graphs provide a visual representation of data. Various types of graphs are available such as a bar graph, line, Gantt, radar, and band graph (Magar & Shinde, 2014). Business leaders use a type of graph based on the purpose of analysis and the audience (Magar & Shinde, 2014). During the manufacturing process, both scattered diagram and graphs provided clues regarding how efficient the process is functioning.

Check sheets. Another internal control tools that are readily available to business leaders are check sheets. The purpose of check sheets is to make sure the manufacturing process complies with the company operating protocol. Some examples of check sheets include daily maintenance logbooks and production checklists (Magar & Shinde, 2014). In the manufacturing process, a series of activities require constant monitoring and maintenance. On a daily, weekly, or monthly basis, employees check the activities in a manufacturing process to ensure the process is functioning or maintained as per company standards.

Leadership

In the literature, scholars have defined leadership in a different context. Leadership involves goal setting, planning, communication, managing, and disseminating knowledge to accomplish the task (Ziek & Smulowitz, 2014). Gray (2015) defined leadership in the manufacturing business as leaders' ability to analyze problems and efficiently solve them. A core competency of leaders lies within the leaders' ability to motivate people (Latham, 2014). The leaders need to drive people through trust, respect, loyalty, and relationships.

Some organizations failed because the leaders made poor decisions to maximize profit. Nwagbara (2012) revealed that leaders' greed to maximize profit in Nigerian companies led to corruption, which had a devastating impact on some business sustainability (Nwagbara, 2012). Therefore, business leaders need to balance the needs of employees while seeking business profit. Employees' perception of business leaders influences their work ethic (Jayaweera, 2015). Few scholars stated small business sustainability depends on leaders' competency on improving employees' work perception (Kyndt & Baert, 2015). According to the tenets of agency theory, in a principal-agent relationship, employees seek maximum benefits, and to remain profitable, business leaders should not overlook the interest of employees. The leadership style of managers influences their ability to meet employees' expectations and interests.

Transformational leadership. The drivers of the transformational leadership style are trust and relationship between leaders and followers. Leaders need to possess charismatic personalities to build trust and relationships in the workforce (Wang, Qian, Ou, Huang, & Xia 2016). Trust and connection with the workforce motivate employees to perform at an optimum level to contribute to business success (Arham, Boucher, & Muenjohn, 2013). According to Keskes (2014), transformational leaders rely on group norms to create a sense of belonging to a group, whose primary purpose is to build trust.

Transactional leadership. Another type of leadership style suitable for organizational governance is transactional leadership. The reward system is the primary driver of a transactional leadership style (Keskes, 2014). Transactional leaders set specific goals, monitor progress, motivate followers, and, if necessary, adjust behaviors to meet business objectives (Keskes, 2014). Transactional leaders are critical and analytical because they rationalize information before making a decision. Riaz and Khalili (2014) noted rationalization is an essential characteristic of organizational leadership. The rationalization of employees' behaviors and performance could lead to meeting corporate objectives.

Autocratic leaders. The autocratic leadership is another form of leadership style for organizational governance. Authoritarian leadership may be suitable in a business environment in which corruption is at a high level (Rendon & Rendon, 2019). Autocratic leaders are power-driven and authoritative in command. Authoritarian leaders have both a reward and punishment system in the workplace to meet organizational objectives (Lopez & Ensari, 2014). According to Lopez and Ensari, autocratic leaders micro-manage employees to minimize corruption. Depending on the industry type and nature of work, authoritarian leadership may be useful in managing the workforce.

Responsibility and accountability. Assignment of responsibilities could enable employees to have a clear understanding of expectations and act accordingly by being accountable. Johnson et al. (2014) stated small manufacturing firms encounter internal control flaws because business leaders are not familiar with an assignment of responsibilities and accountability in the workplace. Assignment of responsibility refers to job-related tasks, and accountability relates to taking ownership of one's action. According to Jeppsson (2016), personal accountability is about employees committing to the result and accepting the consequences of their actions. Personal accountability also includes gaining the trust of teammates and supervisors, displaying openness to learning, being transparent, and showing empathy to others. Lencioni (2016) cautioned managers not to limit accountability to damage control only but cultivate accountability as a proactive approach among all team members.

However, managers need to take caution while assigning responsibilities or holding employees accountable to avoid emotional exhaustion among employees.

Transition

Cameroon consistently remained on top of the most corrupt countries in Africa (Eke & Monoji, 2016). Lansiluoto et al. (2016) stated because of the unprecedented increase in high profile fraud cases, and small manufacturing firms need internal control to manage risk. The central research question in this study was: What internal control strategies do some business managers in small manufacturing firms use to reduce fraud and improve profitability?

In this section, I discussed the background of the problem, research purpose, the nature of the study, and listed interview questions. I also included assumptions, limitations, delimitations, the significance of the study, and implication for social change. In the majority of the section, I discussed the conceptual framework and research topic as a part of the literature review. In Section 2, I described in detail my research approach. Later, in Section 3, I wrapped my study with the research findings.

Section 2: The Project

In this section, I discuss my research approach and provide justification for the proposed study. Moreover, I describe and justify (a) my role as researcher, (b) the research method and design, (c) population and sampling, (d) ethical research, and (f) data collection, organization, and analysis techniques. I conclude Section 2 by discussing the measures taken to ensure study reliability and validity.

Purpose Statement

The objective of this qualitative single case study was to explore the internal control strategies used by some business managers in the Southwest Region of Cameroon to reduce fraud and enhance productivity in their small manufacturing firm. The specific population consisted of five managers of a small manufacturing firm in the Southwest Region of Cameroon who had developed successful strategies to implement internal controls to mitigate fraud and to improve profitability in their small manufacturing firm. The implication for positive social change includes the potential to improve insight into the internal control processes, which may invigorate financial reporting and economic growth through investor funding. The provision and implementation of cost-effective services could improve social conditions by promoting the worth and development of individuals, organizations, cultures, and communities (Battini et al., 2015; Karabulut, 2016; Siden & Sham, 2015). The findings of this study could enhance the profit of small manufacturing firms by identifying potential value-added processes and eliminating existing waste.

Role of the Researcher

According to Collins and Copper (2014), in a qualitative case study, a researcher collects reliable data to understand a research phenomenon. In this study, the primary data came from interviews. During the interview, a qualitative researcher engages and builds a relationship with participants to collect reliable data to understand the research phenomenon (Delyser & Sui, 2014; Yin, 2017). As a primary data collection instrument, I collected data from multiple sources. In addition to interviews, I collected data from secondary data sources, including the internal company documents provided by the participants. Collecting data from multiple sources helps the researcher with methodological triangulation (Marshall & Rossman, 2016).

As an independent researcher, I decided to explore internal control strategies to enhance productivity for small manufacturing firms in Cameroon. A researcher’s familiarity with a research area could enable a researcher to effectively conduct interviews to obtain rich data from participants (Berger, 2015). In this study, I selected participants based on their knowledge and experience with the research topic, not because of my relationship with participants or their organization.

The primary responsibility of a researcher is to maintain ethical standards. The principles highlighted in the Belmont report are a widely accepted research standard (Akhavan, Ramezan, & Moghaddam, 2013). The principles are (a) respect for a person, (b) beneficence, and (c) justice (National Institute of Health, 2014). Respect of individuals refers to letting participants participate in the research voluntarily without any due pressure (Bromley, Mikesell, Jones & Khodyakov, 2015). Beneficence is about maximizing the benefits, minimizing the harm, and reducing any future risk to research participants (Bromley et al., 2015). Justice involves researching fairly and consistently without unduly burdening the participants (Bromley et al., 2015). I used these principles to set ethical standards for my research.

The familiarity of the research phenomenon and the researcher's interest in the research topic could cause bias in the study. Researchers' cultural and experiential backgrounds determine their lens and could affect their interpretation of the data (Fusch & Ness, 2015). A researcher should not contaminate the study with personal bias and be mindful of the research objectives. Robinson (2014) suggested that to avoid bias, the researcher should not view the data through a personal lens nor have a prior affiliation with research participants. I did not choose participants based on my acquaintances, but instead, selected them through purposeful random sampling. Purposeful random sampling required that I set criteria in participant selection, which depended on the participants' experience and knowledge of the research phenomenon. To avoid bias and maintain focus on the study objectives, I used bracketing techniques. Bracketing techniques allow a researcher to separate personal perceptions, beliefs, morality, and experience in research phenomenon throughout a study (Sorsa, Kiikkala, & Astedt-Kurki, 2015).

I used an interview protocol (see Appendix A) to maintain consistency across participants and to avoid bias. The interview protocol outlines the interview structure and procedures so a researcher can capture relevant information (Boehm & Hogan, 2014; Drabble, Trocki, Salcedo, Walker, & Korcha, 2015). Following the same procedures and maintaining consistency during the interviews helped me to avoid personal bias and maintain consistency.

Participants

The overarching research question for this study was: What internal control strategies do some business managers use to reduce fraud and improve profitability in their small manufacturing firm? A researcher's responsibility is to select knowledgeable and experienced participants who can provide rich data to answer to the central research question (Sowman, Sunde, Raemaekers, & Schultz, 2014). Participants' knowledge of the research phenomenon is important for credible findings (Cronin, 2014). In this study, I used purposeful random sampling because it helped me to ensure that participants were knowledgeable and qualified to address the study phenomenon. In a purposeful random sampling, a researcher identifies participants based on certain criteria. The eligibility criteria for this study included that the participants (a) belonged to small manufacturing firm in Cameroon, (b) had over 10 years of work experience related to the research phenomenon, (c) were willing to sign the consent form, (d) were available for member checking, and (e) worked in a senior management capacity at the organization.

I identified potential participants through trade associations and the Minister of Small and Medium Enterprises in Cameroon. Researchers often find challenges in gaining access to research participants (Rubin & Rubin, 2012). Once I identified the participants, I reviewed their profiles on LinkedIn, and if they met eligibility requirements, I sent them invitations for participation via email along with a consent form. The purpose of sending a consent form along with the invitation letter (see Appendix B) was to inform participants about research guidelines and to assure them of confidentiality. I interviewed participants in their offices because they do not need permission from their respective organizations to use the offices.

According to Marshall and Rossman (2016), a researcher and participant must establish a trust to develop a good working relationship. A good working relationship helps a researcher to obtain participants' cooperation throughout the research process (Brett et al., 2014). I scheduled a pre-interview before each actual interview. I started the pre-interview meetings with brief introductions, research objectives, reviewed the consent form, and answered participants' questions and concerns. The pre-interview helps the researcher to build rapport and elicit open responses from participants (Leedy & Ormmond, 2015). In the pre-interviews, I discussed with the participants the confidentiality and privacy statements in the consent form to gain the participants' trust (Alby & Fatigante, 2014). After the pre-interviews, I maintained contact with participants via email to maintain trust and to strengthen working relationships.

Research Method and Design

A researcher can choose from multiple research methods and design options. The qualitative research method selected for the study can minimize potential threats to validity and research bias (Fusch & Fusch, 2015), as well as help a researcher to reach data saturation to find the answer to the central research question (Marshall & Rossman, 2016). Below, I describe research methods and designs and explain why one method and design was more appropriate than other methods for this study.

Research Method

The three prominent research methods are qualitative, quantitative, and mixed-method. The qualitative method is suitable for a study in which a researcher analyzes words over numbers to study small numbers of the case(s) in its natural and real-world settings (Cairney & St. Denny, 2015). With a qualitative method, a researcher can collect data through open-ended questions and evaluate data to understand the real-life phenomenon (Harvey, 2015). The selection of the qualitative method depends on the nature of research inquiry and the types of data needed (Yin, 2017). In contrast, the quantitative method is suitable for the study in which a researcher analyses numerical data and examines the relationship between variables to understand the research phenomenon (Thamhain, 2014; Tsang, 2014). With a quantitative method, a researcher uses closed-ended questions to test a hypothesis rather than to build an understanding of the phenomenon (Park & Park, 2016). A mixed-methods design is a combination of qualitative and quantitative research approaches, either together or in a sequence (Southam-Gerow & Dorsey, 2014). Mixed-methods designs require an additional perceived value of time, resources, and expertise (McKim, 2017). In this study, the qualitative method was appropriate because I used open-ended semistructured interview questions in a natural setting to study a few selected cases to understand a real-life phenomenon. I did not analyze numerical data, nor did I plan to test a hypothesis by examining the relationship between variables. Therefore, a quantitative method was not suitable for this study. Because mixed-method designs use both qualitative and quantitative methods, my exclusion of quantitative methods justified my reasoning for not choosing a mixed-method design.

Research Design

Under the qualitative method, a researcher has the choice to choose from multiple research designs. The research designs with the qualitative method approach are ethnographic, narrative, phenomenological, and case study design (Yazan, 2015). In the ethnographic study, a researcher conducts an in-depth investigation of the phenomenon under cultural settings (Cincotta, 2015). The ethnographic study is unique because of the fieldwork in which a researcher observes participants within their culture and uses structured interview questions (Fusch, Fusch, & Ness, 2017). In the narrative design, a researcher explores participants' lived experiences in a storytelling format (Mathias & Smith, 2016). The phenomenological design requires a researcher to investigate human experience from the viewpoints of those living the phenomenon in a general setting (Tight, 2016). The focus of this study was not to collect data in a cultural setting or a storytelling format. Therefore, both ethnographic and narrative designs were not appropriate. I did not select a phenomenological design because I did not explore the lived experiences of participants in general settings.

The case study design was appropriate for this study. A case study allows a researcher to collect data through semistructured interview questions in a specific setting (Tsang, 2014). According to Yin (2017), a case study design allows a researcher to collect data from interviews, observations, archival documents, and physical objects. In this study, I collected data from face-to-face semistructured interviews and company documents provided by the participants. The case study can be either a single case study or a multiple case study (Yin, 2017). According to Yin (2017), a multiple case study design enables a researcher to compare and contrast themes from participants from multiple companies. A single case study is cost-effective and provides the opportunity to obtain detailed data for the research inquiry (Cronin, 2014). Therefore, I chose a single case study design.

In this study, I interviewed five participants from a single company who used internal control strategies to mitigate fraud and increase business productivity. Data saturation occurs when additional interview responses become repetitive information that does not add any value to the study (Charlesworth & Foex, 2015). Rooddehghan, ParsaYekta, and Nasrabadi (2015) suggested using probing questions during interviews until no new themes emerge to ensure data saturation. Wahyuni (2012) recommended allocating up to 90 minutes for a qualitative case study interview. To ensure data saturation, I allocated enough time for each interview and asked open-ended questions and followed-up with probing questions until no new information emerged.

Population and Sampling

According to Khan (2014), researchers need to decide the sample size based on the purpose statement, and it needs to be large enough to reach data saturation. Yin (2017) asserted that a qualitative case study researcher should not exceed more than 10 participants. Fusch and Ness (2015) noted that the sample size does not determine data saturation in a qualitative case study. I limited the sample size to five participants who were knowledgeable in the research topic, which helped me reach data saturation.

Various sampling techniques are available to help researchers identify research participants. I used a random purposeful sampling technique. The random purposeful sampling method provides leniency to the researcher for selecting participants based on set criteria (Smith, 2016). In purposeful random sampling, a researcher identifies participants with a research purpose in mind. Purposeful sampling allows a researcher to select experienced participants for data saturation (Elo et al., 2014). I used purposeful random sampling over convenience and snowballing sampling techniques.

The criteria for eligible participants included people who were knowledgeable in internal control strategies, had worked over 10 years in senior management roles, were willing to sign the consent form, and were readily available to interview. A researcher needs to interview participants without distraction (Rimando et al., 2015). I interviewed participants in their offices to ensure a comfortable, noise-free environment.

Data saturation enhances the study's credibility. Data saturation is a point in an interview when no new information emerges, and the researcher stops the interview because any additional information will not add value to the study (Marshall & Rossman, 2016). I allocated enough interview time and did not exceed over 90 minutes of interview time. Wahyuni (2012) suggested not to exceed 90 minutes in a case study interview. Finally, I asked follow-up questions to extract rich data. According to Rooddehghan et al. (2015), a researcher asks probing follow-up questions to ensure data saturation.

Ethical Research

The informed consent process started by carefully drafting the contents in the consent form to meet the Walden University Institutional Review Board (IRB) requirement (02-11-19-0538266). Upon review and approval of the consent form by the Walden IRB, I sent the consent form to the participants to familiarize themselves with the research objectives. The consent form contained the research objectives, expectations, and addressed research privacy and confidentiality. The consent process builds trust between the research participants and the researcher (Yin, 2017). The participants signed the consent form before I conducted the interviews.

The consent form included a provision that allowed the participants to withdraw from the research any time with written notification to the researcher, as recommended by Tam et al. (2015). None of the participants withdrew from the study. I protected the participants' privacy and confidentiality. Although researchers can provide monetary incentives to participants for research participation (Boucher, Gray, Leong, Sharples, & Horwath, 2015), I did not offer monetary incentives in this study. The incentive for participation included receiving a copy of the research findings and the knowledge that their contributions might help to enhance knowledge related to internal control strategies.

In this study, I followed the protocols of the Belmont Report to ensure the ethical protection of participants (Bromley et al., 2015; National Institute of Health, 2014). As scholar-practitioners, researchers are contributing to filling the gap in the literature, and while doing so, they need to be careful not to cause any harm to the participants (Doody & Noonan, 2015). My research involved exploring internal control strategies by interviewing business leaders, not minors, or members of vulnerable groups. I did not perceive any psychological, legal, economic, professional, or physical risk to participants during the study.

During the research process, I kept all documents secured to maintain the privacy of participant information, as recommended by Check, Wolf, Dame, and Beskow (2014). Following Morse and Coulehan's (2014) suggestion to use pseudonyms to protect participant date, I labeled with letters all documents and data related to participants. I did not hire a transcriber or translator and conducted all the interviews myself. I was the only person to have access to the data. I did not video-record the interviews.

In this study, I stored the data as recommended by Walden University. More specifically, I stored data on my desktop computer and backed-up the data in a portable hard drive and Microsoft cloud storage. Paper-based research data is in a locked file cabinet. The data will be kept for five years after the completion of the study. After five years, I will shred all paper data and delete electronic data.

Data Collection Instruments

In this qualitative case study, I was the primary data collection instrument. According to Holmes (2014) and Denzin (2014), the researcher is the primary data collection tool because the researcher is in the field to visualize, hear, and interpret data. The secondary data collection instrument was semistructured, open-ended interview questions. The semistructured interview questions are the preferred method to collect data in a case study (Marshall & Rossman, 2016). Semistructured, open interview questions enable a researcher to collect rich data (Manning & Kunkel, 2014).

During the interviews, I followed the interview protocol (see Appendix A) to maintain consistency. An advantage of following the interview protocol is study reliability (Yin, 2017). According to Fusch and Ness (2015), the interview protocol has a set of procedures for the researcher to follow during the interview, which ensures study reliability. In this study, the interview protocol consisted of opening scripts, restating the information in the consent form, asking a set of interview questions, and closing scripts. The interview protocol was the same for all study participants.

I also collected data from a secondary source, including archival and company documents provided by the participants. Various authors supported the notion of collecting data from archival documents and company documents (Behr, 2014; Leedy & Ormond, 2015; Smith, 2016). Methodological triangulation involves gathering credible data from multiple sources to enhance study reliability and validity (Modell, 2015). After data analysis, I conducted member checking to ensure data interpretation was correct and allowed participants to add any new information, which added value to the study.

Data Collection Technique

During an interview, a researcher can ask structured, unstructured, or semistructured questions. Structured interview questions consist of predefined questions similar to survey techniques (Yin, 2017). In this study, I asked follow-up questions and probing questions depending on the participants' responses. Structured interview questions were not suitable for this study. Unstructured interview questions do not allow a researcher to follow standard sequencing of interview questions (Yin, 2017), and such an approach may not lead to understanding the research phenomenon. Semistructured interview questions allow the researcher to ask open-ended interview questions tailored toward finding answers to the central research question. According to Honan (2014), open-ended questions are an effective means to understand participants' knowledge on the research topic. Open-ended interview questions allow the researcher to understand the phenomenon in-depth more so than other techniques, like surveys, forums, and observations (Walsh, 2014). The disadvantage of semistructured interview questions is that participants may respond based on their comfort level with the researcher, which could compromise data quality (Leedy & Ormond, 2015).

Semistructured, open-ended interview questions are a preferred method to collect data in a qualitative case study (Yin, 2017). In this study, I asked open-ended semistructured interview questions to extract rich data.

The data collection approach influences the quality of the data. In this study, I followed the interview protocol. The interview protocol allows the researcher to record the interview, review the consent form to address participants' privacy and confidentiality, and conduct interviews in an environment in which there are few interruptions (Onwuegbuzie & Byers, 2014). According to Mealer and Jones (2014), obtaining participants' permission to record interviews, addressing privacy with the participants, and conducting interviews in a comfortable environment establishes rapport and encourages participants to provide detailed information without reservations.

Qualitative researchers often use an electronic device to record participants' interview responses (Onwuegbuzie & Byers, 2014). Ochiai (2016) suggested collecting data from multiple sources in a qualitative study. Along with interviews, I collected data from the company documents provided by the participants. The company documents contained information that helped me to understand the research phenomenon from different perspectives. The disadvantage of company documents is that information may not be credible or may not apply to the study inquiry. However, this was not the case in this study.

In a qualitative study, a researcher's responsibility is to ensure that data interpretation is correct. Member checking allows participants to review and correct the interpretation of the interview results (Hall, Chai, & Albrecht, 2016) and enables the researcher to add new information and check for misrepresentations (Leedy & Ormond, 2015). After data analysis, I conducted member checking to ensure the data's credibility. According to Nyhan (2015), credibility maintains study rigor, discipline, and trustworthiness.

Data Organization

The success of a qualitative method depends on the researcher's ability to collect, store, and analyze data. In this study, I stored data in four instances: (a) Literature review, (b) data collection, (c) data analysis, and (d) after completion of the study. During the literature review, I organized journal articles using Zotero and referenced articles in the literature review matrix in an Excel file. I collected data from the interviews and the documents provided to me by the participants. During the interview, I audio recorded the data and later transcribed the data into Microsoft Office Word using Dragon voice recognition software. I scanned the documents from the participants in PDF format and stored them under the designated file name on my desktop. NVivo is a standard software used by qualitative researchers to analyze and organize data in the interview transcripts (Kirby, Broom, Adams, Sibbritt, & Refshauge, 2014; Sarma, 2015). During data analysis, I used NVivo 11 software to extract interview data from Microsoft Office Word to the NVivo platform.

Because the amount of information gathered during a study can be overwhelming, I kept a reflective journal pointing to the location where I stored the data for future audits. A role of a researcher is to secure data for future audits (Leedy & Ormrod, 2015; Yin, 2017). Vaismoradi, Turunen, and Bondas (2015) recommended keeping a reflected journal during the research. After completion of the study, I securely stored all paper-based research data in a locked file cabinet, and electronic data in a password protected the hard drive and Microsoft cloud storage. I will shred the paper data and delete electronic data after five years of study completion.

Data Analysis

The data analysis process begins after collecting and organizing the data. In this study, I collected data via interviews and company documents provided by the participants. Yin (2017) recommended collecting data from multiple sources for methodological triangulation. Methodological triangulation is a technique to understand the research topic (Raziyeh & Sudabeh, 2017). Methodological triangulation helps a researcher to increase the study's reliability and validity (Fusch & Ness, 2015). I used Yin's (2017) five-step data analysis approach: (a) Compiling, (b) disassembling, (c) reassembling, (d) interpretation, and (e) conclusion. The Nvivo 11 software was a data analysis tool. NVivo software allows the researcher to break down the data into codes and the codes to corresponding themes (Zamawe, 2014).

Before data analysis, I conducted a literature review, which was to predetermine themes to guide during data analysis and interpretation. The data analysis included five steps. In the first step, I collected interview data, transcribed the data, and uploaded the data in the NVivo platform for analysis. In the second step, I developed codes, eliminated redundant codes, and grouped codes together to develop themes. In the third step, I deployed the content analysis of the company documents to understand the meaning of words and texts. In the fourth step, I compared and contrasted various themes. In the fifth step, I concluded the findings.

I compared the key themes from my data analysis with the themes from the newly published studies using a thematic approach and made the necessary adjustment to strengthen my research findings further. Braun, Clarke, and Terry (2014) noted that the identified themes must relate to the research inquiry. In a thematic approach, a researcher compares and contrast themes within the literature and the conceptual framework (Teruel, Navarro, González, Lopez-Jaquero, & Montero, 2016). The thematic approach allowed me to explore the scope and context of the research topic to understand the research phenomenon.

Reliability and Validity

My role as a researcher was to ensure study reliability and validity. Reliability refers to study accuracy (Marshall & Rossman, 2016). In qualitative research, validity includes credibility, confirmability, and transferability (Cope, 2014). Both reliability and validity help a researcher to authenticate study rigor.

Reliability

A researcher needs to take appropriate measures to ensure study reliability. Reliability in a qualitative study is about study dependability (Munn, Porritt, Lockwood, Aromataris, & Pearson, 2014). The dependability means the study findings would yield similar results if replicated under the same conditions in the future (Cope, 2014). The field testing of interview questions increases study reliability. I requested experts, my doctoral study committee members, to review interview questions to ensure its effectiveness. Based on the experts' recommendation, I made an appropriate adjustment to the interview questions so that I could extract rich data from the interview. I also followed the same interview protocols for all participants for consistency. Consistency in research makes the study reliable (Robinson, 2014). I utilized methodological triangulation to enhance study reliability. Methodological triangulation allows a researcher to collect data from multiple sources (Modell, 2015). In this study, I gathered data by interviewing participants and reviewed the company documents provided to me by the participants. Collecting data from multiple sources allowed me to compare and contrast themes to make the study reliable.

Validity

Valid research means credible findings. Valid research indicates that the study findings accurately portray the research data and the study concept (Noble & Smith, 2015). A research validity is about a researcher being confident and producing results, which provide the answers to the central research question (Merriam & Tisdell 2015). A researcher could achieve study validity through credibility, conformability, and transferability (Cope, 2014). Below is a discussion about study credibility, conformability, and transferability.

Credibility. After data analysis, I conducted member checking. A researcher conducts member checking to ensure the researcher's interpretation of data accurately portray participants' responses (Marshall & Rossman, 2016) and to allow participants to provide additional information relevant to the study (Leedy & Ormrod, 2015). Member checking helps a researcher to ensure the study's credibility (Marshall and Rossman (2016)). The study is credible when believable and trustworthy (Kornbluh, 2015). Accurate and thorough information through the data saturation technique makes the study more credible (Cope, 2014). To make research credible, I made sure I reached data saturation through the right sample size and carefully articulated interview and probing questions.

Conformability. A researcher's bias can affect the study findings. Conformability means the study is free of a researcher's bias (Cope, 2014). In this study, I used a bracketing technique to avoid personal bias during data collection, data analysis, and while presenting the study findings as recommended by Sorsa et al. (2015). To ensure conformability, I kept a reflective journal for audit trail. Anney (2014) suggested maintaining an audit trail to ensure the study is free of a researcher's bias. Other factors that could lead to information bias includes conducting an interview when the participants are busy, tired, not feeling well, in a bad mood, or a disturbing environment. I was careful about the timing and location of each interview to avoid information bias from the participants.

Transferability. A researcher's responsibility is to make sure the findings apply to the population outside of the study. Transferability is about making the study findings applicable to groups outside of research populations (Leedy & Ormrod, 2015). According to Anney (2014), the readers decide to what extent the research findings apply to their situation. In this study, I carefully articulated the interview questions, and the follow-up questions, and ensured data saturation to gather detailed and sufficient data to prepare my study findings, which apply to a broader population.

Data saturation. Data saturation means that the researcher had collected enough data to present credible findings. Data saturation occurs when any additional information is repetitive and does not add any value to the study (Ng & Chan, 2014). According to Goldberg and Allen (2015), a researcher needs to work with the right sample size to reach data saturation. Fusch and Ness (2015) suggested using carefully articulated interview questions with consistency during the interview to reach data saturation. Wahyuni (2012) recommended enough interview time, not exceeding 90 minutes to achieve data saturation. In this study, I chose the right number of qualified participants through purposeful random sampling, applied the same interview protocol for all participants, and allocated up to 90 minutes of interview time to reach data saturation.

Transition and Summary

The objective of the study was to explore the internal control strategies some business leaders in manufacturing companies use to increase profitability. In this study, I collected data from knowledgeable participants about the research phenomenon through semistructured interview questions. I discussed and justified my research approach, including the measure taken to ensure study reliability and validity. The findings of this study could help business leaders in the manufacturing sector to either streamline their existing internal control strategies or implement new strategies to remain profitable. The implication for social change is profitable business provides employment opportunities for people leading to an improved standard of living. Section 3 includes study findings, recommendations, my reflection as a researcher, and study conclusions.

Section 3: Application to Professional Practice and Implications for Change

Introduction

The objective of this qualitative study was to explore the effective internal control strategies used by some business managers to mitigate fraud in a small manufacturing firm. The specific population consisted of five managers of a small manufacturing firm in the southwest region of Cameroon, who developed successful strategies to implement internal controls to mitigate fraud in their small manufacturing. The participants responded to semistructured interview questions. Besides the interview, I collected data from the company documents provided by the participants for methodological triangulation under the umbrella of agency theory. To maintain the confidentiality of participants and their companies, I did not use their name in any part of the study. The analysis of data using NVivo 11 software resulted in three themes.

The three major themes found in this study were governance at a higher management level, vendor-related management approach, and operational practices at functional and departmental level. Within the major themes, participants discussed various strategies to detect and deter fraud. I compared and contrasted the key themes from my data analysis with the themes from the newly published studies and made the necessary adjustment to strengthen my research findings further. The application to professional business practices is that study findings could assist business leaders in improving the internal control mechanism to minimize financial loss from asset misrepresentation and to elongate business profitability.

Presentation of the Findings

Small business leaders face big challenges in managing the risk related to fraud (Hess & Cottrell, 2016). Three categories of fraud are a false representation, omission or discourse of materials or misstatement, knowledge of false representation, and disregard for the truth. Eighty-three percent of fraud cases are asset misappropriations with a median loss of $125,000 for small businesses (Stone, 2016). The fraud takes place at the executive level, departmental level, and external stakeholders. All participants started looking into both internal and external fraud. Weak internal controls could increase the risk of both internal and external fraud (Donelson, Ege, & McInnis, 2016).

The research question for this study is: What internal control strategies do some business managers use to reduce fraud and improve profitability in their small manufacturing firm? Study participants stated asset misrepresentation results from internal and external stakeholder fraudulent activities. Theme 1 strategies include managing company vendors. The identified strategies under theme 1 are (a) paying attention to suspicious activities, (b) improving operational efficiency to deter counterfeiting of product and fraudulent warranty claims, (c) conducting a background check on vendors, and (d) using financial ratios and technological tools to prevent fraud. Theme 2 represents various internal control strategies that a business leader could implement at the departmental level. Under theme 2, the strategies include (a) monitoring cash receipts, check sequence, and financial records review through data mining, (b) forensic accounting practices, and (c) criminally litigating fraudulent activities. Internal control strategies under theme 3 include (a) conducting landscape analysis, (b) studying published fraud cases in manufacturing sector, (c) benchmarking internal control strategies with industry standards, (d) implementing robust risk management framework, (e) monitoring the activities of high-profile company people, (f) implementing an anonymous whistle-blowing policy, and (g) using financial ratios in risk management. Table 1 illustrates the frequency and corresponding themes.

Table 1

Frequency of Themes

Themes	*N*	Incidence
Vendor Related Management Approach	59	36%
Operational Practices at Departmental Level	56	34%
Governance at High Level	51	30%

Theme 1: Vendor Related Management Approach

According to P2, the manufacturing industry is one of the top corrupt sectors in Cameroon. P1 stated the perpetrator would falsify the record to carry fraud. P2 discussed incidents in which a manager was either making an early or late payment to vendors. P2 said, “We found such activity suspicious and started generating vendor transaction reports, looked for transaction amounts, duplicate amounts, and frequency of changes in vendor information.” All participants noted mixed fraud occurs when internal and external stakeholders work in collaboration. P3 said, “The type of risk includes counterfeiting of our products and product substitution in the market.” P3 presented some counterfeit products that resembled the original products. P3 noted, “Business leaders’ subcontract third parties to distribute final products. It is where product counterfeiting and substitution can take place.” P2 added to avoid the issue, managers used standardized material with serial numbers in products in an assembly line. P3 said that the company uses holograms and barcodes to identify and minimize counterfeiting products in the market. Counterfeiting results in revenue lost to manufacturing companies; and manufacturers could use barcodes and holograms in products in combat counterfeiting (Krishna & Dugar, 2016).

P3 discussed issues with fraudulent warranty claims. According to P3, sometimes counterfeit product holders also claim for warranty. According to Yadav (2017), fraud costs car manufacturers billions of dollars in warranty-related costs. P3 noted, “So, we have genuine serial numbers and product parts numbers, but people steal these serial numbers and part numbers to make false claims.” P3’s company uses forensic data analytics to review warranty claims. Also, P3’s company managers focus on product quality to reduce warranty-related costs. P3 presented company product warranty handouts. P5 mentioned the stealing of intellectual property such as trade secrets, product designs, trademark, and patents as an issue in Cameron. According to P5, these types of infringements could result in counterfeit products.

P1 shared that company leaders rely on a third party for raw materials, and the company leaders are careful with internal and external interactions. According to P1, in the past, purchasing managers and vendors worked together for price-fixing that resulted in getting inferior raw materials. When asked how such activity constitutes fraud, P1 stated, “Managers’ responsibility is to minimize cost, and their bonus depends on cost savings.”

When managers deliberately purchase poor raw materials at a reduced price for personal gain, it would compromise the quality of our final product. P1 posited that the company leaders implemented policies in which separate people process payments and assign vendors. P1 commented further that difficulties exist in proving the fraudulent intent of managers. However, managers with reckless behaviors receive less compensation from the company. Conyon and He’s (2014) study of executives in China revealed lower compensation for executives who committed fraud.

P3 shared that bid rigging often occurs in the manufacturing sector. According to P3, sometimes vendors and employees work together during the bidding process to increase the price. Vendors provide compensation to employees during bid-rigging. P3 added, “We have noticed that some vendors work together with other vendors in price-fixing for raw materials.” P5 commented that over- or under-billing from vendors is a problem.

According to P5, “The company audit department found some vendors submitted invoices below the purchase orders. These vendors submitted hundreds of invoices consecutively over a long period for similar products to circumvent supervisor approval for purchase order requirement.” P5 presents examples of fraudulent vendor invoices during the interview. According to Vassiljev and Alver (2016), vendor fraud includes overcharging, selling inferior products, partial shipment or payment, bribes, kickbacks, and price-fixing.

P3 stated that the following practices are used to mitigate these issues: (a) separating duties, (b) using due diligence in vendor selection, and (c) conducting honesty and integrity assessments in addition to background checks of employees and vendors. All participants suggested doing a background check on all vendors, suppliers, and contractors. Honesty and integrity assessments help business leaders look beyond past behaviors reflected in a background check and are more predictive of future actions (Brody, Perri, & Van Buren, 2015). P3 added that their company criminally prosecuted a perpetrator because they have a policy that clearly stated that no manipulation of vendor information or submitting of illegitimate invoices would be tolerated. P3 commented, “Our management team started meeting with vendors regularly and enforce our vendor policies.”

According to Singh and Singh (2015), recognizing patterns in behaviors can help to detect fraud. All participants noted auditors look for duplicate values in records, such as sending duplicate checks to vendors. According to P5, some managers add vendors without drawing a suspension. P5 said, “We had to take corrective actions because one of our managers created fictitious vendors and handed out fake invoices.” P2 said leaders use mapping tools to convert a street address to recognizable code and identify where the check is going; if there is a break in the pattern, they know something is wrong. P4 mentioned looking into payments that do not match the invoice, the frequency of payments, and split payments.

P5 described managing vendor risk through contracts. P5 provided a document containing the list of company vendors and contractors list, which accounted for 103 fundamental individuals. P5 said because of volume transactions that take place with these vendors, “we are on a constant lookout for billing fraud or scam by reviewing vendors’ financial data, bank information, and complaints in public domains.” P3 said while reviewing vendor contracts, they found one did not include the “right to audit” clause, and that was a red flag. All participants suggested using due diligence in vendor selection in procurement, replenishment, and other supply chain processes. P4 noted using vendor questionnaires during the selection process. P4 shared that they update vendor master file records and use the proper naming convention to identify the correct information. P2 stated they had identified a key point of contact for all vendors and that company leaders visit vendor sites regularly.

All participants shared that their companies conduct a fraud risk assessment in primary business areas and use adequate controls and mitigation plans. Abdallah, Maarof, and Zainal (2016) indicated business leaders need two layers of protection from fraud: preventive measures and detective measures. All participants stated they had identified technological tools applicable to specific data sources relating to vendor management. Participants also reported collecting examples of fraud in manufacturing industries and highlighted relevant predictors of accounting fraud and red flag indicators. According to P2 and P4, managers investigate the company data through evaluation or patterns, validation of results, scheme mapping, and comparing with industry metrics to identify fraud and its severity. P2 said, “We identify the weakest link in our control system that comprises our process and systems. We review business transactions, trace assets, and review discount rates. We deploy business intelligence tools such as Statistical Analysis System (SAS).”

P2 presented a brochure on SAS fraud management. Upon review, I learned that businesses use internal, external, and third-party data to detect and prevent fraud in multiple channels and lines of business. Wong and Venkatraman (2015) suggested the use of a business intelligence tool for investigating fraudulent financial reporting and continuous improvement of the audit system. P3 shared the use of auditing tools like Audit Command Language (ACL). According to P5, “We have dedicated fraud prevention software such as EnCase and Forensic Tool Lit (FTK).” All participants mentioned that they have implemented and improved several machine learning methods and industry-specific fraud indicators. The participants noted machine learning such as decision trees to help them identify hidden correlation in data and automatic detection of fraud scenarios.

Theme 2: Operation Practices Departmental Level

Participants stated many facets of internal fraud, which require different techniques to detect. The single fraud detection technique does not apply to all fraud types (Mangala & Kumari, 2015). According to P3, internal fraud includes managers forging records relating to cash receipts, unauthorized inventory mark up and markdown, and falsifying company documents. All participants stated having a detection mechanism to identify and mitigate fraud.

P2 stated that auditors noticed the theft of cash receipts, and the leaders controlled it through pre numbering of their cash receipts and accounting the cash receipt daily. P2 stated the company officials found the invoice amount below the approval threshold during an audit. In other instances, P2 noted backdating of checks and no documentation on payments. P2 stated, in the past, auditors found missing check sequence, high volume returns, and products shipped to the PO box address.

The theft of goods or inventory is another type of fraud. P1 stated conducting inventor analysis, deadstock analysis, price changes, mark up and markdown, and salvage inventory. All participants reported limited and stricter access to the inventory warehouse. P1 brought documents relating to the inventory count between 2015 and 2018. Upon review, the book value of inventory and actual inventory count had 11% discrepancy. The discrepancy in inventory between the book value and physical count or inventory shrinkage results from bookkeeping errors and fraud (Tao, Fan, Lai, & Li, 2017). According to P1, about 90% discrepancy resulted from accounting errors and another 10% from employee theft. However, the 2018 document revealed a discrepancy between book value and the physical count was just under 3%, which, according to P1, is good. When asked about the improvement, P1 said they do an inventory count every quarter in the warehouse, and the leaders conduct robust inventory tracking throughout the product life cycle from sourcing to procurement, replenishment to storing and distribution. P2, P3, and P4 noted inventory management is a priority to them as it could incur a financial loss if mismanaged. The tools P4 company leaders use to reduce inventory-related fraud are bar code sacking, Global Positioning System (GPS) tracking, and radio frequency identification. Radiofrequency technology enables business leaders to track and monitor inventory (Tao et. Al., 2017; Yu, Chen, Zhang, & Wang, 2017).

P4 added that the accounting and billing departing keep a separate record for all billing, purchases, and shipping. P1added that the delivery vehicles have GPS tracking to ensure the transporting of inventory is within compliance. The GPS tracking system enables business leaders to manage inventory-related logistic through real-time location information, distribution path, and delivery status (Kim, Lee, & Oh, 2015).

All participants stated surveillance cameras in all high theft areas. P2 added, "We noticed the theft of inventory, we reduced it through proper record keeping. We noticed misrepresentation of assets, and now we do detail breakdown of assets and conduct routine inspection." The monitoring techniques reduced the loss because of fraud by 40%, said P1.

P1 stated hiring the right candidate is essential to deter fraud. About 9 out of 10 manufacturing companies are victims of fraud. P1 noted that the company managers recruit employees based on merit, not nepotism, and conduct a thorough background check on new hires. According to Denver, Siwach, and Bushway (2017), business leaders are increasingly doing a criminal background check on new hires. "Managers train new hires on fraud prevention, detection, and reporting techniques," add P1. P3 stated segregation of duties among staff to reduce risk and conducting routine job rotation. P2 noted closing loopholes to frauds through proper policies and procedures and doing a routine audit. P3 said the company has whistle-blowing hotline service. P3 presented fraud training documents, fraud hotline numbers, and explicitly discussed the company's training program for department-level personnel to the executive level.

All participants said the company has a litigation support unit within the accounting and legal departments. According to P4, "We do not simply fire people caught in fraud; we also criminally persecute them. Some people claimed to do so increases litigation cost, but in reality, we are passing a message about zero tolerance on fraudulent activities, and such measures will deter other employees from involving in fraud. None of our employees want to be the center of fraud investigation." Jeppsson (2016) stated business leaders could deter fraud by holding employees accountable for their behaviors and making them aware of the consequence of their actions.

All participants stated using forensic accountants to investigate frauds, which help companies make financial recoveries. Forensic accounting activities include auditing, studying, and preparing documents for the legal team. According to P4, the forensic data analytics tools help the company managers to analyze financial transactions, billing data of vendors, and sales invoices. P4 added, data analytics tools also help with analysis of system logs and unauthorized access. P4 showed the flow chart that illustrates how a forensic accountant prepares, extract, identify, analyze, and draw a conclusion on a fraud-related investigation. Comer (2017) noted the use of process flow charts as fraud detection measures. However, Mehta and Bhavani (2017), noted the weakness of some forensic accounting tools and cautioned business leaders to use the correct forensic tools.

According to P2, forensic accountants investigate financial records through data mining, and verify the completeness and accuracy of such data, and interview suspects. Albashrawi and Lowell's (2016) study of previous research studies found business leaders using data mining techniques to detect, deter, and mitigate fraud. P2 added, "They use the fraud triangle to catch perpetrators and fraudulent activities." For fraud to take place, one of three conditions have to meet: incentive, opportunity, and rationalization (Huang, Lin, Chiu, & Yen, 2017). All participants stated that weak internal control would result in many loopholes through which fraud will take place. In business, some activities are more susceptible to fraud than others. The propensity for fraud depends on personal values, morals, characters, and behaviors (Huang et al., 2017). All participants stated their company leaders had implemented particular methodologies and procedures to help forensic accounts to do their job. P1 said. "The external forensic accountants help internal company auditors with oversight functions." P3's company has financial forensic investigators in their payroll. P3 continued, "We train our forensic accountants with modern skills and technologies to do their jobs."

According to participants, "Forensic" means suitable to use in the court. All participants stated paying attention to psychological factors of employees that could result in fraudulent activities. P1 said the auditors investigate nature of the perpetrator and avenue they take to carry out the fraud. The forensic accountants look behind the scene, have the expertise to conduct detailed interviews, and documentation (Ehioghiren & Atu, 2016). P1 presented a sample of altered handwritten invoices, fracture matches, forgeries, and restored copy of shredded documents. P1 said," These documents are actual fraudulent documents that now we use for training purposes and to deter fraud with a message that company partner with experienced forensic accountants to trace fraudulent activity." P2 noted forensic accountants face many bottlenecks such as lack of technological capabilities, inability to gather the documents that apply to the court, conflicting regulatory standards, and unable to work with other governing bodies in the company. When asked how company leaders rectify such problems, P2 said, "We provide technological capabilities and also allow some external forensic accountants to bring their tool. We hired competent forensic accountants based on business reviews from our partners, and finally, we have a business policy that requires our staff to provide the necessary support to auditors." According to P1, the company's forensic accountants possess knowledge in legal and technical matters. P1 stated, in one instance, fraud accrued in the procurement and replenishment department, and forensic accountants started reviewing computer cache, network state, file memories, temporary files to catch the perpetrators, and developed a case from a legal perspective for litigation.

Theme 3: Governance at Higher Management Level

The fraud is a deliberate act. The financial fraud includes falsification of documents, manipulation, and altering accounting records. All participants stated fraud prevention starts with conducting business landscape analysis to identify possible avenues for fraud. P2 said, "We have gathered over 600 fraud cases in the manufacturing sector. P2 presented me the documents on industry-specific fraud cases. Abdallah et al. (2016) supported the notion of studying published cases of fraud for preventive and detection measures. The participants review fraud cases in the context of their business policies and benchmark with the industry standards to see if they comply. P2 company leaders have gathered data on all possible frauds that could take place in their line of business or industry. When asked about the source of data, P2 referred me to the online CIFA' site. P5 stated company leaders routinely diagnose, detect, and mitigate fraud through anti-fraud mechanism focusing on three aspects of fraud: pressure, opportunity, and realization. According to Roden et al. (2016), employees commit fraud when they encounter financial difficulties, find, an opportunity, and rationalizes their act for committing fraud. The fraud takes place throughout an organization. P5 said, "We do not overlook the activities of high-profile peoples, and our regulatory body constantly monitors their behaviors if vulnerable to risk."

P2 stated Sub Saharan African countries have the highest level of corruption in the world. In Cameroon, fraud is affecting every single sector (Eke & Monoji, 2016), including the manufacturing industry. According to (Klynveld Peat Marwick Goerdeier [KPMG] 2011), the companies in the African region lose over 3% of revenue to fraud. P1 noted the typical perpetrators of fraud in the African region are corporate executives. In Africa, corporate executives commit over 25% of frauds (KPMG, 2011). P3 and P4 mentioned senior corporate level finance managers are in constant pressure to show a financial profit at various milestones.

P3 supported weekly companywide meetings to stress on major performance metrics and to enforce accountability to managers. P3 shared the company profit and loss statements, which are accessible to upper management. Upon review, the reports revealed performance indicators of various firm-specific activities, expected growth, and comparison with the previous year's performance. P3 added continuous pressure on financial performance results in exploitation of financial loopholes. According to KPMG (2011), the exploitation of internal control was over 70 % in 2011. All participants noted constant monitoring of senior leaders' activities to deter financial statement misrepresentation. Chen (2016) posited fraudulent financial statement misrepresentation could result in bankruptcy because of lawsuits and regulatory fines. P5 suggested looking into activities such as political affiliation, lobbying activity, and investments of high-profile people in the company. Ueng (2016) stated dysfunctional corporate behaviors and scandals from company executives are subject to fraud.

P2 presented documents relating to the tools the company deploys to deter fraud at the upper end of the corporate hierarchy. The fraud detection tools include the use of disruptive technologies to monitor financial activities in real-time. Kulkarni et al. (2016) supported the notion of business leaders in manufacturing to respond to technological shifts through the right technological tools. When asked to expand upon the benefits of technological tools, P2 said, "We have access to the financial reports in every minute across various systems because it's automated and requires little or no human involvement." P2 stated that these reports show the trends, and if any deviations, leaders immediately react to the issues.

P4 brought company documents to the interview and highlighted the whistle-blowing policy. P4 stated, "We deter and control executive-level fraud through whistle-blowing. For example, we encourage anonymous whistle-blowing and reward whistleblowers." Call, Martin, Sharp, and Wilde (2018) noted anonymous whistle-blowing policy could be valuable to organizations with high fraudulent activities. P4 added, besides whistle-blowing policy, the company has the procedure to conduct training and certification, and ongoing monitoring of process control override unauthorized access, and collusion to deter fraud at upper-level management.

Participants stated cooperate executives commit fraud by manipulating and altering financial information. The areas susceptible to fraud are leverage, profitability, liquidity, and cash flow. All participants stated using financial ratios as an internal control strategy to monitor and detect fraud. P5 said, "The area we pay utmost attention is leverage." When asked to expand upon leverage, P5 said the firm's leverage shows the business's ability to pay the debt. According to P5, when debts are high, business leaders could manipulate financial statements to borrow additional funds to pay the debt. All participants seemed concerned with high debt as it could result in financial statement misrepresentation. P1 said that the company leaders are mindful of total liabilities, long-term debts, the company's total assets, and total equity.

P2 contended business leaders' over ambitions on profitability could open doors for fraud. Mayegle and Ngah's (2014) study of small businesses in Cameroon revealed leaders who put a strong emphasis on profitability are prone to fraudulent activities. P2 said, "When profitability is not as expected, business leaders often manipulate earnings related statements." When asked upon the strategy to monitor profitability, P2 said accounting department audit net income, retained earnings, and earnings before interest in the context of total assets. P2 presented the company's last year's income statements, balance sheets, and discussed financial ratios in relation to profitability and risk.

Participants noted giving attention to the firm's liquidity position to deter fraud. P3 sated low liquidity position result in lower leverage to meet working capital needs. P3 added, liquidity problem could prompt to accounting fraud. "In this regard, the accounting department audits working capital, current assets, current liabilities, cash to the net income in regard to firm's total assets and current assets," said P3.

The participants mentioned cash flow is essential for working capital management. P4 contended investors care about the company's cash flow; therefore, unethical leaders could inflate cash flow. Cash is the king for fraudulent people, and because cash flow is becoming more digitized in the business world, businesses are sustainable to cybercrime to inflate cash flow (Kuhlmann, Merkel, Dittmann, Zitturi, & Griesbacher, 2016). P4 presented cash flow statements for the past five years for the review. P4 continued, "We look into our cash flow operations to net income ratio." P3 mentioned, "We look into the gross margin, the ratio of accruals to sales, sales growth, and the ratio of non-current assets to total assets."

P5 stated the motive to commit financial statement misrepresentation is greed. P5 added most business leaders receive a bonus when the numbers look good. During the interview, P1 noted the shortfall of paying a high bonus to company leaders. According to P1, some managers manipulated earnings and financial statements to receive a large bonus. After the incident, P1's company restructured its bonus policy to avoid loopholes that could tempt leaders to commit fraud.

Relevant Themes and Conceptual Framework

Theme 1 strategies allow business leaders to address employee’s self-interest to collaborate with the vendor to minimize billing fraud and goal conflict by paying attention to suspicious activities. Theme 1 also includes strategies to improve operational efficiency to deter counterfeiting of products and fraudulent warranty claims. Theme 1 supports the notion of using information as a commodity to conduct a thorough background check on vendors. Theme 1 includes a strategy to apply technological tools to reduce the asymmetry of information that could result in fraud. The tenets of agency theory support theme 1. According to Eisenhardt (1989), the fundamental assumptions in agency theory are self-interest, priority to efficiency, information as a commodity, and asymmetry of information.

Theme 2 represents various internal control strategies that a business leader could implement at the departmental level. The internal control strategies include inventory management. Considering the level of fraud that takes place in Cameroon (Eke & Monoji, 2016), business leaders could use agency theory to develop internal control strategies so that sourcing, procurement, and storing of inventories are not subject to fraud. The effectiveness of inventory control depends on supply chain management. Fayezi et al. (2016) stated agency theory is a useful framework to understand the dynamics that surround supply chain behaviors. The participants noted monitoring cash receipts, check sequence, and financial records review through data mining. Business leaders could implement various monitoring mechanisms to see if any principals-agents conflict exists, as stated in Agency theory, and if any exists, then understand in what capacity (Puyvelde et al., 2015). In theme 2, participants reported using forensic accounting strategy to identify and using litigation to deter fraud. The forensic accountant’s job is to review an asymmetry of information, and according to Eisenhardt (1989), reduction in an asymmetry of information could lower agency costs.

Theme 3 includes strategies to reduce corporate fraud. Under theme 3, participants stated conducting landscape analysis, studying published fraud cases in the manufacturing sector, and benchmarking internal control strategies with industry standards. Participants mentioned implementing a robust risk management framework and monitoring the activities of high-profile company people. Participants discussed the use of anonymous whistle-blowing policy and the use of financial ratios in risk management as an internal control strategy. Theme 3 strategies circumvent around corporate governance. Agency theory has remained a dominant framework for corporate governance research (Amran et al., 2014). As a part of corporate governance mechanism, business leaders could follow the principals of agency theory to monitor the behavior of agents (Kamal Hassan & Saadi Halbouni, 2013) and principals (Morekwa Nyamongo & Temesgen, 2013). From an internal control perspective, the principal is compliance, and auditing officers and agents constitute executives who are susceptible to fraudulent activities. The principal’s goal is to act in the best interest of the company to deter fraud, whereas fraud perpetrators seek to maximize benefits for personal gain through a fraudulent act. Theme 3 strategies align with the tenets of agency theory as compliance officers and auditors seek to minimize agency costs resulting from a fraudulent act by governing mechanism. El-Chaarani (2014) stated that effective governance would reduce agency costs.

Applications to Professional Practice

The three major themes found in this study were governance at a higher management level, vendor-related management approach, and operational practices at functional and departmental level. Within the major themes, participants discussed various strategies to detect and deter fraud. The fundamental reasoning behind internal control is fraud results in a loss in productivity and business revenue (Stone, 2016). Eighty-three percent of fraud cases are asset misappropriations with a median loss of $125,000 for small businesses (Stone, 2016). Participants stated asset misrepresentation results from internal and external stakeholder fraudulent activities, which include but not limited to financial document fraud, deception, and false claims. Ford et al. (2014) noted the importance of quality control strategies to enhance business efficiency, streamline the process, and deter fraud, increase productivity, and foster growth.

Business leaders need to improve the internal control mechanism to prevent revenue loss (Asaolu, Adedokun, & Monday, 2016). The application to business practice is manufacturing business leaders could use identified strategies to strengthen the internal control system to improve productivity. Productivity rise through effective internal control governing mechanisms at higher management levels could promote efficient and effective operations consistent with organizational objectives (Agbejule & Jokipii, 2009). A weak corporate governance results in dysfunctional corporate behaviors and scandals, which could hinder productivity (Ueng, 2016).

The 1st theme helps business leaders to focus on vendor-related fraud management strategies to reduce cost and improve productivity. According to Vassiljev and Alver (2016), vendor fraud includes overcharging, selling inferior products, partial shipment or payment, bribes, kickbacks, and price-fixing. Identifying and deterring fraud at the departmental level comes within the realm of organizational governance of inventory management and forensic accounting practices. Lenard, Yu, and York (2014) suggested inventory management as an internal control strategy. The forensic accountants investigate by looking behind the scene to detect and mitigate fraud (Ehioghiren & Atu, 2016). Fraud mitigation throughout an organization could result in business productivity and profitability (Stone, 2016).

Implications for Social Change

A business could fail in the absence of an effective internal control mechanism (Stone, 2016). The study finding revealed internal control strategies in three different contexts: vendor elated management approach, operational practices at the departmental level, and governance at a higher management level. The internal control strategies regarding the above three contexts are under the umbrella of the company’s governing strategy. Ensuring internal control systems through effective governance increases profitability, improves stability, and fosters business growth (Shabri et al., 2016). The study findings may contribute to social change by assisting business leaders in improving internal control mechanisms to minimize financial loss from asset misrepresentation and to elongate business sustainability. According to Othman and Ali (2014), internal control helps leaders to improve business profitability and continuity. Business profitability as a means of effective internal control strategies could result in the business paying more taxes, which government officials may use for social amenities benefiting people in the community. Business productivity, as a result of internal control, could encourage business leaders to participate in charitable contributions (Lee & Jung, 2016). Philanthropic contributions to the cause could improve the well-being of local residences.

Recommendations for Action

In Cameroon, fraud is affecting every single sector (Eke & Monoji, 2016), including the manufacturing industry. A business could fail in the absence of an effective internal control mechanism (Frazer, 2016). The intent of this qualitative case study was to explore the effective internal control strategies used by some business managers to mitigate fraud in a small manufacturing firm. The qualitative single case study resulted in numerous strategies to deter, detect, and mitigate fraud in higher management levels, vendors, and departmental levels.

Business leaders in the manufacturing sector could pay attention to the study findings to improve their existing internal control strategy or implement new strategies in their organizational risk planning process. Management policies should be intact to hold both internal and external stakeholders accountable for their actions, ensure the use of forensic accounting practices, and enhance efficiency in operational practices. Hiring and selecting participants need to be on merit and not in nepotism. Other beneficiaries of study findings include people in academia and government. Academic scholars could pay attention to the findings and continue to fill the gap resulting from the study limitations. The government officials could learn the scope of fraud in the manufacturing sector, and the Ministry in Cameron could commission a new office structure or provide insights to the anti-fraud task force.

My role as a researcher is to disseminate the study findings to a broader audience throughout the world. I plan to disseminate study findings in the ProQuest database immediately after graduation. After the ProQuest publication, I will publish the study findings in the International Journal of Applied Management and Technology, sponsored by Walden University. To reach a broad audience, I plan to present the study finding in upcoming conferences hosted by the Association of Certified Fraud Examiners. In 2020 and beyond, I will distribute copies of this study to trade and industry magazines, periodicals, and blogs. Besides the ProQuest repository, I will seek to publish in other databases such as EBSCOhost and ABI/INFORM Complete. In Cameron, some newspaper has business columns, and I will seize the opportunity and publish in such newspapers.

Recommendations for Further Research

Recommendations for further research stem from study limitations. The limitation was the researcher's bias. Being a novice researcher, I encountered some challenges in converting interview responses to the themes to find in-depth solutions to study the problem. I presented the study findings with correct interpretations based on my knowledge and experience. However, I recommend future researchers to involve research experts in the fraud management discipline. The second limitation was participants unwilling to provide sensitive information despite confidentiality assurance. During the interviews, I asked semistructured interview questions and followed up with probing questions to extract rich data. Though I reached data saturation, I was unable to access if participants shared complete information accurate to their knowledge. I recommend future researchers to explore longitudinal qualitative study involving a large sample size and using participants from companies in different geographic locations. According to Farisb (2017), a diverse group of individuals could help the researcher to extract complete and accurate information needed for data saturation. Finally, the third limitation was the possibility of participants withdrawing during the study. Grzyb (2017) noted that a researcher might encounter problems relating to participants' cooperation and withdrawal. I had a good working relationship with participants, which resulted in no withdrawal during the research.

Reflections

The doctoral journey has been an overwhelming yet rewarding experience for me. The literature review helped me to understand the scope of fraud, fraud-related risk, and approach to mitigate fraud. I was able to understand the internal control approach undertaken by participants who are professionals in their field. Participants exhibited passion in their line of work and fully cooperated in this study. I was mindful that the familiarity of the research phenomenon and my interest in the research topic might inject personal bias in the study. In this study, I took preventive measures to mitigate personal bias through bracketing technique, purposeful sampling, and use of the interview protocol.

The DBA process was an opportunity for me to network with other doctoral students in the classrooms and residencies. The biggest take away from this doctoral journey is personal gratification resulting from the completion of my study. I learned that hard work, discipline, and perseverance could result in a positive outcome, which, in my case, is attaining a terminal degree.

Conclusion

In Cameroon, business leaders experience high fraudulent activities (Osifo, 2014). A business could lose financial profit in the absence of an effective internal control mechanism to control fraud. (Stone, 2016). Asset misrepresentation is a fraudulent activity. Eighty-three percent of fraud cases are asset misappropriations with a median loss of $125,000 for small businesses (Stone, 2016). Study participants stated asset representation results from internal and external stakeholder fraudulent activities, which include but not limited to financial document fraud, deception, and false claims. The three major themes found in this study were governance at a higher management level, vendor-related management approach, and operational practices at functional and departmental level. Under each theme, participants presented internal control strategies.

Participants suggested landscape analysis, studying published fraud cases in the manufacturing sector, and benchmarking internal control strategies with industry standards. Participants mentioned the implementation of a robust risk management framework, monitoring the activities of high-profile company people, anonymous whistle-blowing policy, vendor watch, and improving operational efficiency to deter counterfeiting of products and fraudulent warranty claims. Participants noted the use of technological tools and forensic accounting approach in detecting and mitigating fraud in the manufacturing business. The study findings resulting in discovering that fraud has a devastating effect on business and manufacturing business leaders should take concerted effort to detect, deter, and mitigate fraud to remain profitable.

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Appendix A: Interview Protocol

Interview Methodology

I will meet the participants in their office in a casual setting. I will introduce myself, thank the participants for their time, show genuine care, and interest in the participants. I will act accordingly to make participants feel comfortable and stay focused. I will hand out the copy of the signed consent form for their record and ask if they have any questions or concerns before I proceed.

Opening Scripts

As you are aware, I am conducting a study regarding internal control strategies to mitigate fraud in manufacturing companies and I very much appreciate your participation. The interview contains a predetermined set of 8 questions and follow-up questions. I would like you to feel comfortable with saying what you think and how you feel. There are no right and wrong answers. I estimate that this process should take approximately 45-60 minutes. If it is okay with you, I will be tape-recording our conversation. The purpose of doing this is that I can get all the details. At the same time, I will take notes to help me better understand your words. I assure you that all the information will remain confidential.

Interviewing Steps

1. I will turn on the recorder after the opening scripts.

2. I will ask semistructured interview questions and follow up questions.

3. If there is a distraction (knock on the door, someone walks into the room, etc.), I will take a pause. Then reiterate the question and the participant's last response and continue with the interview.

6. I will monitor verbal cues and body language to understand the participant's interest, knowledge in regard to interview questions and take notes.

7. I will listen and answer if participants ask questions.

8. I will ensure data saturation to each interview question.

Closing Scripts

That is all I have for you today. I would like to take this opportunity to thank you again and share how much I appreciate and value your input. After data analysis, I will reach out to you for remember checking to ensure I accurately captured your feedback and to provide an opportunity for you to make any corrections or modifications. I request you allocate 45-60 minutes for member checking in your office. After the completion of my study, I will provide you with 2-3-page summary of my study findings. During the pre-interview, I requested you to bring company document related to my study topic that you have authority to share from your company. If you have brought them, please give it to me. All information that you provide to me will be confidential. Again, I thank you for your time today.

Appendix B: Invitation Email

Dear (Potential Participant),

My name is Thomas Ndive Molungu. I am a doctoral student at Walden University. I am currently conducting a research study regarding internal control strategies to mitigate fraud. Upon review of your profile in LinkedIn, I found you meet the research participation eligibility criteria. The eligibility criteria are participants (a) belong to small manufacturing firm in Cameroon, (b) have over ten years of work experience in research phenomenon, (c) are willing to sign the consent form, (d) are available for member checking, and (e) are currently working in senior management capacity at their respective organization.

I have attached the consent form for you to review. The consent highlights the research objectives, expectations, and address research privacy and confidentiality. The consent form allows you to understand the study and your role in this study before deciding whether to take part. If you want to participate in this study, please reply to this email stating your availability for 15-20 minutes pre-interview. During the pre-interview, I will provide you more information regarding the research.

I thank you for your time and looking forward to work with you.

Sincerely,

Thomas Ndive Molungu

C: XXX-XXX-XXX.