
The Effect of Internal Control on Operational Efficiency

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The main objective of this paper is to examine the effect of internal control on operational efficiency of the listed firms in Tehran Stock Exchange. So that internal control and operational efficiency are used as main variables. Accordingly, we examine 140 listed companies of Tehran Stock Exchange over 2011 to 2015, were ed by systematic elimination sampling methods. This research has a main hypothesis which was examined by linear regression and combined data models. The present study has one regresion (for calculation of dependent and independent variables) to estimate the hypotheses. If a company has the appropriate level of internal control, we can invest there with more confidence. The results of this research assure investors to make better decisions, and they explain the impact of variables. According to the results internal contrl has no positive and significant effect on operational efficiency.

Keywords : Keywords: Internal Control, Operational Efficiency

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