

## **IMPACT OF INTERNAL AUDIT ON FINANCIAL PERFORMANCE OF TRANSPORTATION COMPANIES IN CENTRAL REGION OF COAHUILA, MEXICO**

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**Abstract:** In the increasingly demanding economic environment and competitive market, transportation companies constantly face challenges. In this context, internal auditing is a key tool to strengthen control systems, improve decision making, and optimize resources. The aim of this article is to analyze the impact of internal auditing on the financial performance of transportation companies located in the central region of Coahuila, Mexico. The study followed a quantitative, descriptive, non-experimental, and correlational approach, applying a structured questionnaire. In the central region of Coahuila, 128 companies operate in long-distance transportation. This research focused exclusively on medium-sized companies in this sector, resulting in a final population of 15; however, information was obtained from only 14 companies. The independent variable was internal auditing, based on the evaluation of internal controls and audit frequency. The dependent variable was financial performance, assessed through profitability, liquidity, asset utilization efficiency, and debt level. The results reveal a positive relationship between the implementation of internal audits and the financial performance of companies. More frequent audits are associated with better financial indicators. It was concluded that efficiently applied internal auditing represents an effective strategy to strengthen internal control and financial performance in transportation companies.

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## Introduction

Currently, due to the high level of competitiveness, companies face various challenges, including entering into and remaining in the market, managing cost reductions, in addition to maintaining competitive pricing for customers. They must also handle collections and payments, use fixed assets efficiently, maintain optimal inventory levels, and identify the appropriate financial structure for the organization.

It is essential for companies to establish controls and periodic reviews in order to make the most of available resources, reduce costs, and improve the quality of operations by preventing asset waste and the mismanagement of resources. Despite its importance, some companies in the region still fail to evaluate how internal auditing improves efficiency or drives significant changes.

Although internal auditing is widely recognized as a valuable tool, there is still empirical evidence in the central region of Coahuila, Mexico, demonstrating its real impact on financial performance. This gap in knowledge represents a key issue that this study aims to address. By exploring this under-documented area, the authors' research seeks to generate useful insights that transportation companies in the region can apply to optimize their operations and enhance their competitiveness.

The activities of transportation companies are highly relevant to the country's economy as they enable commerce, services, the transformation of raw materials into goods, the supply of inputs to the primary sector, among others. For this reason, the transportation industry was selected as the focus of this study.

The objective of this study is to examine how internal auditing influences the financial performance of transportation companies located in the central region of Coahuila, focusing on four financial performance aspects: profitability, liquidity, efficiency in asset use, and level of debt.

## Literature review

The Institute of Internal Auditors (2020) defines internal auditing as an independent activity that offers assurance and advisory services aimed at improving organizational performance and creating value. Dzikrullah et al. (2020), emphasize its role in preventing financial statement fraud while providing independent advice and assurance to support decision making.

Various studies, such as those by Arens et al. (2018) and Guerrero Contreras (2018), have shown that the proper implementation of internal audits positively impacts financial indicators such as profitability, liquidity, and operational efficiency.

Vega Garcia (2006) mentions that auditing is a process that aims to study, discover, identify and evaluate a situation basing its practice on internal control processes and the global diagnosis of organizations. Internal auditing helps control activities that management cannot personally control. It is essential to identify and

minimize risks to the lowest possible level, obtain reports with reliable and accurate information, as well as make corrective decisions that guide the company towards its objectives (Spencer-Pickett, 2007). Montes Salazar et al. (2018) stress that internal audit is based on risk analysis within the internal control system, aiming to generate actions that ensure continuous improvement. Internal audit plays a fundamental role in risk assessment. In this way, it contributes to improving organizational management and achieving objectives.

However, it is not enough to create an internal audit department or to carry out periodic reviews. These activities must be implemented effectively. Research indicates that internal auditing contributes to better decision making and continuous improvement when it is applied through a systematic and professional process (Alava Rosado et al., 2023). Internal audit requires a systematic and disciplined approach that adds value and improves operations, in order to manage risks and maintain control of processes (Spencer-Pickett, 2007).

Likewise, it is important to consider the personality of the internal auditors. Albawwat et al. (2021) found that personality traits significantly affect internal audit quality and, indirectly, the reliability of financial information. It is necessary to consider experience, emotional stability and conscientiousness traits in the personnel who will work in these positions. These findings are consistent with Dzikrullah et al. (2020), whose research supports the importance of qualified auditors.

According to Türegün (2022), evaluation of the company's financial performance is essential for decision making by managers, creditors and investors. It allows organizations in the same sector to be compared in a competitive economic environment. This process is based on the analysis of financial statements, helping to identify strengths and weaknesses in areas such as liquidity, growth and profitability. Similarly, Block et al. (2014) state that the financial performance of a company is determined by means of tools that evaluate profitability, liquidity, efficiency in the use of assets and the level of debt. Furthermore, Mangoejane and Christian (2025) measured financial performance through liquidity, solvency, and profitability.

On the other hand, with regard to debt financing, Mogha and Williams (2021) point out that determining the ideal capital structure remains a complex and debated issue. Executives of large corporations and owners of small and medium-sized businesses must decide on the most appropriate financing strategies. Their findings indicate that corporate culture influences debt-to-book ratio decisions, especially in the short term.

Arroyo-Rosales et al. (2025) conducted a study on the impact of the internal control system on the financial performance of industrial companies. They concluded that establishing appropriate internal control policies reduces operating costs as well as improves performance and liquidity.

Villavicencio-Tenempaguay and Villarreal-Cherrez (2025) designed internal audit techniques to improve accounting processes. They concluded that implementing these practices contributes to improvement in transparency and regulatory compliance, which in turn fosters organizational growth.

Vega Garcia (2006) argues that it is necessary to develop a line of activity in information auditing within organizations. This practice is important for information management, business intelligence and knowledge management.

The reviewed literature emphasizes that internal auditing is a fundamental mechanism to strengthen internal control, mitigate risks, and enhance decision making (Institute of Internal Auditors, 2020; Spencer-Pickett, 2007; Montes Salazar et al., 2018). Several studies highlight its positive influence on financial performance, organizational transparency and regulatory compliance (Albawwat et al., 2021; Villavicencio-Tenempaguay & Villarreal-Cherrez, 2025). At the same time, research on financial performance underlines the relevance of evaluating dimensions such as profitability, liquidity, efficiency in asset utilization, and debt management (Block et al., 2014; Türegün, 2022; Mangoejane & Christian, 2025). However, there is limited empirical evidence regarding the relationship between internal auditing and financial outcomes in transportation companies in the central region of Coahuila. This gap justifies the present study, which seeks to provide insights into how internal auditing influences the financial performance of medium-sized enterprises in this strategic sector.

## **Research methodology**

The study followed a quantitative approach with a non-experimental, descriptive, and correlational design. The independent variable was internal auditing, based on the evaluation of internal controls and audit frequency, while the dependent variable was the financial performance of the companies, assessed through four dimensions: profitability, liquidity, asset utilization efficiency, and debt level.

The research aims to identify the financial performance of transportation companies in the central region of Coahuila as a result of internal audit implementation. The objective of this research is to analyze the impact of internal auditing on the financial performance of transportation companies located in the central region of Coahuila, Mexico.

According to Hernandez et al. (2006), descriptive research seeks to detail the properties, characteristics, and relevant aspects of the phenomenon under study, showing the behavior of a specific group. Therefore, the scope of this study is considered quantitative and descriptive. Since no manipulation of variables was applied, the research is classified as having a non-experimental design (Hernandez et al., 2006).

To achieve this main objective, the following specific objectives were established:

1. Determine whether there is a statistically significant difference between the financial performance of companies that conduct internal audit activities and those that do not.
2. Determine whether the implementation of internal auditing significantly influences the profitability of transportation companies.
3. Determine whether the implementation of internal auditing significantly influences the liquidity of transportation companies.

4. Determine whether the implementation of internal auditing significantly influences the efficient use of assets in transportation companies.
5. Determine whether the implementation of internal auditing significantly influences the debt level of transportation companies.

The following general hypothesis and null hypothesis were established for this research:

H<sub>1</sub>: The implementation of internal auditing in transportation companies in the central region of Coahuila significantly impacts their financial performance in terms of profitability, liquidity, asset utilization efficiency, and debt level.

H<sub>0</sub>: The implementation of internal auditing in transportation companies in the central region of Coahuila does not have a significant impact on their financial performance in terms of profitability, liquidity, asset utilization efficiency, and debt level.

The specific research hypotheses and the corresponding null hypotheses are the following:

*Statistical difference between groups*

H<sub>11</sub>: There is a statistically significant difference in the financial performance between the group of companies that conduct internal audit activities and the group of companies that do not conduct internal audit activities.

H<sub>01</sub>: There is no statistically significant difference in the financial performance between the group of companies that conduct internal audit activities and the group of companies that do not conduct internal audit activities.

*Profitability*

H<sub>12</sub>: The implementation of internal auditing has a significant influence on the profitability of transportation companies.

H<sub>02</sub>: The implementation of internal auditing does not have a significant influence on the profitability of transportation companies.

*Liquidity*

H<sub>13</sub>: The implementation of internal auditing has a significant influence on the liquidity of transportation companies.

H<sub>03</sub>: The implementation of internal auditing does not have a significant influence on the liquidity of transportation companies.

*Efficient use of assets*

H<sub>14</sub>: The implementation of internal auditing has a significant influence on the efficient use of assets in transportation companies.

H<sub>04</sub>: The implementation of internal auditing does not have a significant influence on the efficient use of assets in transportation companies.

*Level of indebtedness*

H<sub>15</sub>: The implementation of internal auditing has a significant influence on the level of indebtedness in transportation companies.

H<sub>05</sub>: The implementation of internal auditing does not have a significant influence on the level of indebtedness in transportation companies.

A list of registered companies in the state of Coahuila, Mexico, was obtained from the National Statistical Directory of Economic Units. This list was then filtered to include only companies located in the central region of the state, specifically the

municipalities of Monclova, Frontera, and Castaños, resulting in a total of 8.863 companies.

A second filter was applied to identify companies in the transportation sector, resulting in 128 firms dedicated to local and long distance freight transportation, specialized cargo, hazardous materials, waste, and construction materials. From this group, only medium-sized transportation companies were selected, giving a final population of 15 companies.

Based on this listing, a simple sampling was conducted using the Netquest Sample Calculator, considering a population of 15 companies, a confidence level of 95%, and a margin of error of 5%. This resulted in a required sample of 15 representative companies for analysis.

A structured questionnaire, based on the theoretical framework of the research, was administered to the 15 selected companies. The survey was conducted in person. In each company, it was answered by the administrative manager or, alternatively, by a staff member with sufficient knowledge of the subject. Valid responses were obtained from 14 companies.

The study included all medium-sized transportation companies in the central region of Coahuila. Nevertheless, the final sample consisted of only 14 firms, which limits the generalization of the findings to the transportation sector. The results should be interpreted within the context of this specific group of companies.

To collect the information, a structured questionnaire was created with questions aligned to the variables under analysis (Hernandez et al., 2006), focusing on internal auditing and financial performance. The latter was divided into four dimensions: profitability, liquidity, asset utilization efficiency and debt level.

The instrument, entitled “Internal Auditing and Financial Performance in Companies in Coahuila” contained a total of 21 items. The independent variable, internal auditing, was measured on a nominal scale with two possible responses (yes or no), while the dependent variables were assessed using a Likert scale.

As shown in Table 1, the instrument consisted of a structured questionnaire divided into three sections. The first section (A1–A4) collected general information about the company, such as the name of the company, years of operation, number of employees, and the respondent’s position. The second section (B1–B5) included items related to internal auditing practices, addressing the existence of an internal audit department, the formalization and frequency of audits, and their adequacy in evaluating internal controls. The third section (C1–C12) assessed financial performance through four dimensions: profitability (C1–C3), liquidity (C4–C6), asset utilization efficiency (C7–C9), and debt level (C10–C12). All the items in sections C were measured using a five-point Likert scale. This design ensured that the questionnaire captured both the presence and quality of internal audit practices, as well as their relationship with the key aspects of financial performance.

**Table 1. Questionnaire items by dimension**

| <b>Section</b>              | <b>Code</b> | <b>Question</b>   | <b>Dimension</b>    |
|-----------------------------|-------------|---|---------------------|
| A. Company Information      | A1          | Company name (optional)   | Company information |
|                             | A2          | Company's age (in years)  | Company information |
|                             | A3          | Position of the respondent  | Company information |
|                             | A4          | Approximate number of employees                                       | Company information |
| B. Internal Audit Practices | B1          | The company has an internal audit department                          | Internal auditing   |
|                             | B2          | The company has a formal internal audit process                       | Internal auditing   |
|                             | B3          | Internal audits are carried out at least once a year                  | Internal auditing   |
|                             | B4          | The frequency of internal audits is sufficient to prevent risks       | Internal auditing   |
|                             | B5          | Internal audits adequately evaluate internal controls                 | Internal auditing   |
| C. Financial Performance    | C1          | The company has maintained satisfactory profitability in recent years | Profitability       |
|                             | C2          | Established profitability goals are met                               | Profitability       |
|                             | C3          | Profit margins are adequate for the type of operation                 | Profitability       |
|                             | C4          | The company has sufficient liquidity to cover short-term obligations  | Liquidity           |
|                             | C5          | Cash is managed efficiently   | Liquidity           |
|                             | C6          | Liquidity problems do not occur frequently                            | Liquidity           |
|                             | C7          | The company's assets are used efficiently                             | Asset utilization   |
|                             | C8          | Idle assets are avoided   | Asset utilization   |
|                             | C9          | Assets generate good returns in operations                            | Asset utilization   |
|                             | C10         | The level of debt is adequate and sustainable                         | Debt level          |
|                             | C11         | The company can meet its debt obligations without difficulty          | Debt level          |
|                             | C12         | The use of debt does not put business operations at risk              | Debt level          |

Source: Authors' own elaboration

In this study, financial performance was operationalized through self-reported perceptions using Likert-type items. Profitability was assessed with questions on whether profitability goals were met and whether the profit margins were adequate for operations. Liquidity was measured through items related to cash management and the ability to cover short-term obligations. Asset utilization efficiency was evaluated by asking about the avoidance of idle assets and the generation of returns from operations. Finally, debt level was assessed with questions regarding the sustainability of debt and the company's ability to meet its obligations. Although the respondents did not provide specific financial ratios such as ROA or the cash ratio, the items were designed to capture the managers' perceptions of performance in each dimension.

The questionnaires were filled out in February 2025, and the data processing was analyzed between March and May 2025.

To guarantee the survey's reliability, two experts, one in finance and the other in research methodology, reviewed the wording, layout, and response options of each item. Their review ensured that everything was clearly presented and easy for the participants to understand.

Additionally, a pilot test was carried out among three companies that were not part of the main study. The results confirmed that the questions were clear and that the overall structure of the questionnaire did not create confusion for the respondents.

The reliability of the instrument was assessed using Cronbach's Alpha coefficient, calculated with the Statistical Package for the Social Sciences (SPSS) software. The result was 0.855, which indicates acceptable internal consistency.

After the data were collected, the database was processed using the SPSS software. First, the Shapiro-Wilk test was conducted to assess the normality of the data, as the sample size was less than 50, which justifies the use of this test.

To follow a conservative and unified approach, in addition to considering that normality tests have low statistical power with small samples, the Mann-Whitney U test was employed. This test was used to determine whether there were statistically significant differences in financial performance across all four dimensions between the companies that implemented internal auditing and those that did not.

Additionally, Spearman's rank correlation was used to analyze the relationship between internal auditing and the variables that did not follow a normal distribution. The Pearson correlation was applied to examine the relationship with the variables that show a normal distribution. All the statistical analyses were performed using SPSS version 27.

## Results

The sample consisted of 15 companies in the transportation sector, from which valid information was obtained from 14, as one company did not complete the questionnaire. These companies have been operating between 20 and 45 years, indicating an established market presence. A total of 86% of the surveys were answered by administrative staff knowledgeable about the company's finances, while the remaining responses came directly from company owners.

In terms of company size, the organizations employ between 60 and 160 individuals. Only five companies reported having a formally established internal audit department. Nine companies indicated that they perform internal audit activities at least once a year. In four of these nine cases, the audits were conducted by internal personnel, usually the company's accountant, rather than by a formal department.

On the other hand, 3 companies indicated that they do not carry out any type of internal audit; these coincide with being the companies with the fewest employees. Lastly, eight companies expressed that the frequency of internal audit activities is insufficient to prevent operational or financial risks, highlighting the need to strengthen these processes in the sector.

According to Ghasemi and Zahediastl (2012), the Shapiro-Wilk test is more suitable for samples of 50 or fewer observations due to its greater power in detecting deviations from normality in small samples. Based on this, the following hypotheses were established:

H<sub>2</sub> (Alternative Hypothesis): The data are not normally distributed.

H<sub>0</sub> (Null Hypothesis): The data are normally distributed.

Ghasemi and Zahediastl (2012) explain that when the p-value resulting from the Shapiro-Wilk test is less than 0.05, the null hypothesis is rejected, and the alternative hypothesis is accepted. As shown in Table 2, the variables liquidity, asset utilization efficiency, and debt level follow a normal distribution, confirming the null hypothesis. Nonetheless, the variable profitability does not follow a normal distribution, confirming the alternative hypothesis.

**Table 2. Shapiro-Wilk normality test results**

| Dimension         | Significance |
|-------------------|--------------|
| Profitability     | 0.032        |
| Liquidity         | 0.532        |
| Asset utilization | 0.500        |
| Debt level        | 0.209        |

Source: Authors' calculations using obtained data

Since one of the financial performance variables did not follow a normal distribution, the non-parametric Mann-Whitney U test was selected for the analysis, with a significance level of 0.05 and a 95% confidence interval. In addition, composite variables were created for internal auditing and for each financial performance dimension, based on their respective means.

To maintain a conservative and unified approach, the Mann-Whitney U test was applied to all variables, including those with a normal distribution. The test aimed to determine whether there were statistically significant differences in the median financial performance between companies that implemented internal auditing and those that did not.

Ayala et al. (2020) explain that the Mann-Whitney U test is a non-parametric method utilized to compare two independent groups when the data does not follow

a normal distribution. It is also applied when variables are measured on ordinal or interval scales with a small sample size. This situation applies to the present study, which involves 14 companies and includes a dimension of the dependent variable that does not exhibit normality. This test was chosen to address one of the research’s specific objectives. The null hypothesis assumes that the medians of both groups are the same. The alternative hypothesis suggests that the medians differ (Farias Montemayor et al., 2025a; Farias Montemayor et al., 2025b).

As shown in Table 3, the significance values obtained from the Mann-Whitney U test for all the four financial performance variables: profitability, liquidity, asset utilization efficiency, and debt level, were below 0.05. Therefore, the null hypothesis was rejected and the alternative hypothesis was accepted in each case.

**Table 3. Mann-Whitney U test results**

| <b>Dimension</b>  | <b>Significance</b> |
|-------------------|---------------------|
| Profitability     | 0.001               |
| Liquidity         | 0.003               |
| Asset utilization | 0.003               |
| Debt level        | 0.001               |

Source: Authors’ calculations using obtained data

Schober et al. (2018) note that the Pearson correlation is best suited for continuous data that follow a bivariate normal distribution. On the other hand, when the data are ordinal or deviate from normality, Spearman’s rank correlation is more appropriate, as it is a non-parametric method that does not require a normal distribution and handles outliers more effectively.

To better explore the relationship between internal auditing and financial performance, as well as to meet the study’s specific objectives, Spearman’s correlation was employed to assess the link between internal audit practices and profitability. This decision was based on the Shapiro-Wilk test, which showed that profitability did not follow a normal distribution, consistent with the guidelines of Ortiz Ozuna and Flores Amador (2025).

Meanwhile, the Pearson correlation was applied to examine the connection between internal auditing and the three financial dimensions that followed a normal distribution: liquidity, efficiency in asset utilization, and debt level. This approach aligns with the methodology used by Núñez Rojas et al. (2024), who also relied on the Shapiro-Wilk test before applying Pearson’s correlation to normally distributed variables.

Table 4 presents the type of correlation utilized, the correlation coefficient obtained, and the significance level for each dimension of the financial performance variable.

**Table 4. Correlation results**

| Dimension         | Correlation | Correlation coefficient | Significance |
|-------------------|-------------|-------------------------|--------------|
| Profitability     | Spearman's  | 0.884                   | 0.000        |
| Liquidity         | Pearson     | 0.777                   | 0.001        |
| Asset utilization | Pearson     | 0.779                   | 0.001        |
| Debt level        | Pearson     | 0.785                   | 0.001        |

Source: Authors' calculations using obtained data

Following the interpretation criteria proposed by Farias et al. (2025), the results indicate that:

- for profitability, Spearman's rank correlation coefficient reveals a very strong positive relationship between the implementation of internal auditing and company profitability;
- for liquidity, the Pearson correlation coefficient indicates a strong positive relationship between internal auditing and the company's liquidity;
- regarding asset utilization efficiency, the Pearson correlation coefficient suggests a strong positive correlation between internal auditing and asset usage;
- for debt level, the Pearson coefficient also shows a strong positive relationship between internal auditing and the company's ability to manage debt effectively.

In all four dimensions, the significance values were below 0.01, showing that the correlations are statistically significant at the 1% level. In this sample, a higher degree of internal audit implementation is therefore associated with higher profitability, greater liquidity, more efficient asset utilization, and a healthier debt level.

The results of the Mann-Whitney U test, along with the Pearson and Spearman's correlation coefficients, provide strong evidence for the study. These findings support both the overall hypothesis and the specific alternative hypotheses.

## Conclusion

The objective of this research was to examine how internal auditing influences the financial performance of transportation companies in the central region of Coahuila. The analysis focused on four financial performance aspects: profitability, liquidity, efficiency in asset use, and debt level.

The research confirmed the existence of a positive and statistically significant correlation between the implementation of internal auditing and the financial performance of transportation companies in the central region of Coahuila, Mexico.

The evidence confirms that companies with robust internal audit mechanisms reported higher levels of profitability and liquidity. They also showed more efficient asset utilization and maintained healthier debt levels compared to companies that do not implement internal audits. These relations indicate that internal auditing acts as a catalyst for financial practices fostering greater discipline in internal controls and operational efficiency. Consequently, the findings support the alternative hypotheses

and provide evidence that strengthening internal auditing is associated with financial benefits for transportation companies.

Based on the above, it is recommended that transportation companies formalize the internal audit function within their organizational structure. This requires hiring qualified personnel who are independent and free from conflicts of interest. Companies should also establish periodic programs to review and improve internal controls. Finally, it is recommended to promote an organizational culture focused on transparency and continuous improvement so that audit processes are perceived in a positive and constructive way.

While the study provides valuable evidence on the relationship between internal auditing and financial performance, its scope is limited by the small sample size of 14 medium-sized companies from a single region. As a result, the findings cannot be generalized to all transportation companies in Mexico. Future research should therefore consider larger samples and comparative analyses across different regions as well as company sizes to strengthen external validity.

An additional limitation of this study is that company size was not included as a control variable in the analysis. Although the results suggest that smaller firms, in terms of the number of employees, are less likely to conduct internal audits, this potential correlation was not formally tested. It is possible that firm size influences both the adoption of internal auditing practices and the resulting financial performance, which could affect the interpretation of the findings. Future research should consider including company size as a variable to provide a more comprehensive understanding of these relationships.

Another limitation of this study is that the internal auditing variable was operationalized as a binary measure. This approach does not capture important differences in audit quality, frequency, independence, or scope. As a result, the analysis may overlook variations in how internal auditing is implemented across companies. Future studies should consider developing a composite index that includes these dimensions, which would allow a more nuanced evaluation of the relationship between internal auditing and financial performance.

This study did not control external variables that may also influence financial performance, such as company age, the number of employees, level of process digitalization, or the type of cargo transported. These factors could partially explain the differences in profitability, liquidity, asset utilization, and debt management, independent of internal auditing. As a result, the relationship observed in this study should be interpreted with caution. Future research should incorporate these variables as controls or moderators to better isolate the specific contribution of internal auditing to financial performance.

For future research, it is proposed to conduct longitudinal studies that analyze companies before and after the implementation of internal auditing practices. This would allow documentation of the observed changes. Another possible research direction could be to apply the instrument used in this study to other industries in the same region. The sample could also be expanded to include transportation companies from other regions of Mexico.

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## WPLYW AUDYTU WEWNĘTRZNEGO NA WYNIKI FINANSOWE FIRM TRANSPORTOWYCH W CENTRALNYM REGIONIE COAHUILA W MEKSYKU

**Streszczenie:** W coraz bardziej wymagającym środowisku gospodarczym i konkurencyjnym rynku firmy transportowe nieustannie stają przed wyzwaniami. W tym kontekście audyt wewnętrzny stanowi kluczowe narzędzie do wzmocnienia systemów kontroli, poprawy podejmowania decyzji oraz optymalizacji zasobów. Celem niniejszego badania jest analiza wpływu audytu wewnętrznego na wyniki finansowe firm transportowych znajdujących się w centralnej części stanu Coahuila w Meksyku. W badaniu przyjęto podejście ilościowe, opisowe, nieeksperymentalne oraz korelacyjne, stosując strukturalny kwestionariusz. W centralnej części stanu Coahuila działa 128 firm zajmujących się transportem na długich dystansach. W badaniu skoncentrowano się wyłącznie na firmach średniej wielkości w tym sektorze, co dało ostateczną populację 15 firm. Jednak informacje pozyskano jedynie od 14 firm. Zmienną niezależną był audyt wewnętrzny, oparty na ocenie kontroli wewnętrznych oraz częstotliwości audytów. Zmienną zależną były wyniki finansowe, oceniane na podstawie rentowności, płynności, efektywności wykorzystania aktywów oraz poziomu zadłużenia. Wyniki badań ujawniają pozytywną zależność między wdrażaniem audytów wewnętrznych a wynikami finansowymi firm. Bardziej regularne audyty są związane z lepszymi wskaźnikami finansowymi. Stwierdzono, że efektywnie przeprowadzony audyt wewnętrzny stanowi skuteczną strategię wzmocnienia kontroli wewnętrznej i wyników finansowych w firmach transportowych.

**Słowa kluczowe:** wyniki finansowe, audyt wewnętrzny, firmy transportowe

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