

Insight and the Behavior of Internal Auditors: An Applied Research on a Sample of Internal Audit Units

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ABSTRACT

The alterations in the internal and external business setting have generated risks that may hinder the attainment of the strategic objectives of the organizations. Thus, it threatens their survival and continuity. The study aimed to discuss the concepts of internal auditing and insight in auditing and determine the reflection of insight in auditing on the behavior of the internal auditor. This study WAS qualitative in nature. This study included an internal auditors sample who are working in governmental organizations and private sector entities; there were (100) questionnaires distributed, including a set of questions related to the variables of the research. The findings revealed that insight into an audit process are crucial in the behavior of internal auditors, so the adoption of insights in the audit by internal auditors aids them in enlarging the scope of work to include new fields, for instance, offering advisory services and rationalizing managerial choices by giving business organizations with independent assurances. The study recommends the necessity of using insight in an audit by internal auditors to be proactive and aware of future trends. The implication of the study is that organizations should prioritize the development of emotional intelligence and cognitive flexibility in their internal audit teams.

Keywords: Insight in Auditing, Internal Audit, Strategic Situation, Internal Audit Units

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INTRODUCTION

The business environment is characterized by a high degree of rapid modifications and complexities in the fields of economics, accounting and financial sciences, as well as; the developments in information technology, means of communication and information systems have increased the intensity of competition and the degree of its seriousness (Bergs, 2018). In order for organizations to be able to communicate in competition and maintain their financial position, they must provide accurate information in departments at all levels to help achieve their desired strategies, plans and objectives (Miller & Smith, 2011). The role of the internal audit units should be activated in examining those strategies and giving them the authority to verify the extent of their implementation as well as verifying the implementation of their desired objectives and diagnosing the potential risks that the organization may face and putting in place all means and measures to confront or avoid it (Francis, 1994).

Raising the task of internal audit in business organizations requires directing its operations towards success (Pickett, 2011). This is done by checking and assessing its financial, managerial and technical activities. Therefore, the scope of internal auditing work has expanded and includes new areas like providing advisory services and helping management in decision making. This helps to increase and improve the value of internal audit operations, and achieving this requires new methods and tools in the area of internal auditing (Auditors, 1998).

Hence, the importance of insight in auditing, which enables internal auditors to possess a proactive look and an insightful future vision that enhances their skills and capabilities, which enables them to examine and study the internal and external environment of the institution, which enables them to provide clear future visions and suggestions with respect to analyzes and scrutiny of data and operations conducted for the environment of the organization (Gantz, 2013).

This study looked at the importance of insight in auditing as an effective tool in enhancing the role of the internal audit units by examining and analyzing both internal and external aspects of the environment of business organizations to enable them to have insight, which are clear

visions, future expectations, and a proactive insight that enhances the process of providing advisory services and evaluating the processes that occur in business organizations (Taha, 2024). So, the research aimed to achieve the following objectives:

1. Discussing the concepts of internal auditing and insight in auditing.
2. Determining the reflection of insight in auditing on the behavior of the internal auditor.

This study aimed to explore the behavior of internal auditors and its impact on their performance. Specifically, it concentrated on the insight of internal auditors and how it influenced their behavior while conducting audits. By examining the role of insight in auditing, this study sought to add to the existing body of knowledge on internal auditing behavior. It aimed to provide insights into the factors influencing the behavior of internal auditors and the potential consequences of their behavior on audit quality. This knowledge can assist organizations in improving their internal audit processes and enhancing the overall efficiency of their internal control systems. The findings of this study are expected to contribute to both academic research and practical implications.

LITERATURE REVIEW

Insight in Auditing Concept

We can learn more about our own strengths, limitations, and vulnerabilities by understanding how we function unconsciously and why we act the way we do (Soh et al., 2023). Understanding what drives us allows us to make better decisions and long-lasting changes (Nerantzidis et al., 2022; Hegazy, 2021). This process of looking inward to comprehend and value who we are is called “insight” or “inward sight.” (Auditors, 1998)

Moreover, insight is applied far more frequently. It defines the process by which we gain a thorough understanding of a certain topic or circumstance that enables us to solve difficulties (Mihret & Grant, 2017). We have all had an “Aha” moment- that moment of inspiration when we figure out a challenging query or problem (Abbas & AL-Tamimi, 2020; Amoako et al., 2023; Soh & Martinov-Bennie, 2011).

While an answer could strike us in a moment of clarity, psychologists think we actually go through a very involved unconscious process. It entails gathering information and facts, analyzing and reflecting on the details, making judgments about what it means, and using experience to discover potential solutions (Collings, 2011). This will sound extremely familiar to the majority of internal auditors (Krichene & Baklouti, 2021; Miller & Smith, 2011; Nordin, 2023).

According to (Francis, 1994), insight in auditing is defined as “an attitude that encompasses a questioning mind and a crucial valuation of audit evidence and needs ongoing inquiry whether or not the obtained audit data and evidence purport that there are critical observations arising from fraud” in other words it means that the auditor should conduct a thorough evaluation, keeping in mind the effectiveness and appropriateness of the evidence gathered throughout the course of the audit (Aikins et al., 2022; Hegazy & Farghaly, 2021). In fact, the Professional Due Diligence idea embodies the Professional Skepticism principle as stated in the ISA.

“The IIA defines insight in auditing as “the study of the mind and behavior that helps auditors understand how they work automatically to identify their strengths and weaknesses’ (Auditors, 1998).

International Auditing Standards (ISAS)

ISA No. (200) regarding “ Overarching Goal of the Independent Auditor and Conduct of an Audit in Compliance with Global Auditing Standards “ This standard stated that the development and application of the audit should be carried out by the auditor using the concept of insight in the audit, including all stages of the audit as follows (Almagrashi et al., 2023; Amin & Al-Shammari, 2023; Collings, 2011):

During the pre-audit phase.

When making assessments of the risks of carrying out the audit engagement.

When evaluating audit evidence and audit papers.

ISA No. (3000) regarding “ Assurance Activities Not Involved in Audits or Reviews of Past Financial Data” This standard issued by the (IFAC) stated the necessity of depending on insight in auditing when checking the internal control system and verifying the degree of compliance with “laws and regulations” that govern the work of business organizations.

Characteristics of Insight in Auditing

In order for the auditor to achieve efficiency and effectiveness while carrying out his duties, insight must be adopted in the audit, and to achieve this, the auditor must have the following characteristics and habits (Abbas & AL-Tamimi, 2020):

Attributes: The cognitive features include all skills, experiences and abilities, as well as the personal characteristics of independence, impartiality and honesty that enable the auditor to possess professional insight (Amoako et al., 2023).

Procedures: These are all tools, procedures, approaches, and professional methods of analysis and evaluation equipment that the auditor uses when conducting the task of examination and auditing, such as: SWOT analysis, portfolio analysis, value chain analysis, and core competence (Pickett, 2011).

Faces of Auditor Insight

“David Rock”, Executive Director of the Institute of Neurological Leadership, divided the auditor’s insight into four stages and described them in four aspects of insight, which are Dilemma realization, Reflection, Illumination, and Motivation. We will briefly explain each of these faces (Auditors, 1998):

Dilemma realization: At this stage, the type of problem that the auditor faces is determined, and he has not yet given enough thought to this problem, but he is well aware that there is an important problem that needs to be resolved as soon as possible, such as the suspicion of the existence of duplicate payments, or the increase in the number of customer complaints, or the non-delivery of projects in specified times (Grima et al., 2023).

Reflection: Studies have revealed that auditors do not try to solve problems during the thinking stage but rather work to create intelligent links between more than three to five types of information, and these links remain stuck in their minds. For this reason, we find the best times to get solutions when the person is not preoccupied with thinking about a specific problem (Jiang, 2023).

Illumination: At this stage, the auditor needs to be encouraged to think in a focused way, or at least at a reasonable level, to help him gain insight while working and thus reach the required solutions (Lenning & Gremyr, 2022).

Motivation: It is the last stage where the motivation to think strongly comes after finding solutions, so the best way to gain insight is not to think about other people’s problems but to help them think more deeply and support their abilities to generate connections between ideas (Mertzanis et al., 2020). Figure 1 below shows the four faces of insight:

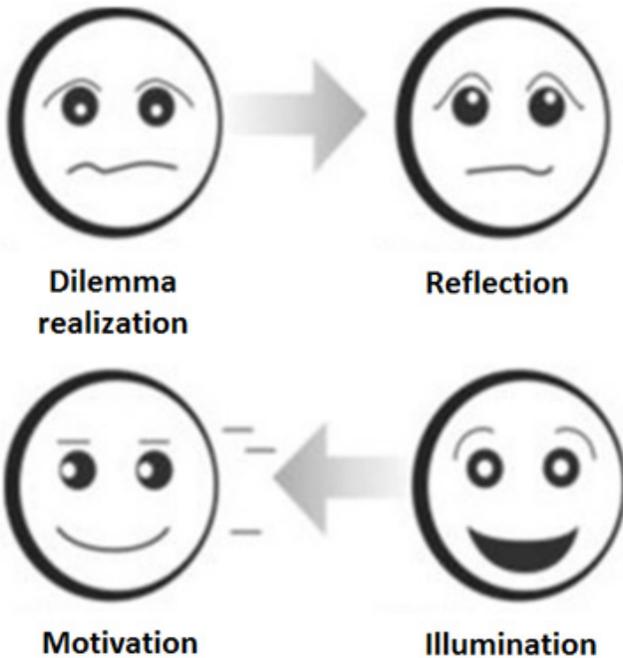


Figure 1: Four Faces of Insight

Types of Audit

Compliance Audit: It is carried out to determine if a system is adequately constructed to guarantee compliance with both external standards and the organization's rules and procedures. The external requirements consist of following rules, regulations, guidelines, and other directives (Gray et al., 2015).

Financial Audits: This type of audit confirms that there are adequate controls on the procurement and usage of resources. Additionally, it confirms that there are adequate controls over obligations, revenues, expenses, and assets. They cover financial transaction accounting and reporting, encompassing promises, authorizations, and the receipt and distribution of monies (Abbas & AL-Tamimi, 2020).

Operational Audits: This type of audit checks how resources are used to see if they are being utilized as effectively and efficiently as possible to meet the mission and goals of the business. Essentials of compliance, financial, and IT audits can all be a part of an operational audit (Casarino, 2007).

Investigative Audits: Investigative audits concentrate on suspected civil or criminal infractions of local, state, or federal laws, as well as policies and procedures of organizations, which may lead to legal action or disciplinary measures. Al Zayadi (2015) cites accusations of theft, misappropriation of organization property, and conflicts of interest as examples.

Information Technology (IT) Audits: IT audits focus on the automated information processing systems' internal control environment. While systems in the development phase are the main focus of IT audit projects, they also often evaluate computer facilities, input, output, processing controls, backup and recovery plans, and system security (Bergs, 2018).

Basic Elements that Enhance the Internal Audit

By offering risk-based assurance, counsel, and insight, internal audit helps increase and safeguard corporate value (Amin & Al-Shammari, 2023). “The catalyst for improving an organization’s effectiveness and efficiency by providing insight and recommendations based on business organization data analyses and assessments” is how the Institute of Internal Auditors (IIA) describes internal auditing (Miller & Smith, 2011). The (IIA) indicated that adding value to internal auditing is done by focusing on three basic elements: Assurance, insight, and objectivity (Auditors, 1998):

Assurance: It means that the internal audit function gives guarantees and assurances about danger management and control procedures in the organization to help achieve the operational, financial, and strategic objectives by assessing the extent of the organization’s exposure to risks regarding the achievement of its strategic objectives, and this is done by assessing the organization systems that developed for the purpose of Encouraging the implementation of its plans, policies, procedures, and all laws and regulations that govern it (Aikins et al., 2022; Nour-Al-Din, 2015).

Insight: It includes three main elements: Catalyst, Analyses, and Assessments. As a matter of fact, an internal audit is a facilitator for enhancing the efficiency of the organization’s operations. So, insight helps internal auditors provide a future vision and suggestions with regard to analyses of data and operations for the organization’s environment (Jiang, 2023).

Objectivity: it refers to the unbiased state of mind so that internal auditors are able to perform tasks in a way that makes them convinced of the results of their work without blurred vision, and objectivity requires that internal auditors not subject their judgments to others (Mihret & Grant, 2017; Selim & McNamee, 1999).

METHODOLOGY

This section is divided into two parts: Population and sample and data collection. This study was a quantitative research. The questionnaire was the main data collection tool.

Population and sample

This survey study applied to an internal auditors sample who were working in governmental organizations and private sector entities; there were (100) questionnaires distributed, and it included a set of questions related to the variables of the research.

Instrument

The study utilized questionnaires as the main instrument to collect and analyze data on the behavior of internal auditors. A structured questionnaire was developed to gather quantitative data on various aspects of internal auditing practice and the behavior of internal auditors.

Data Collection

The questionnaire was used in data collection; it was prepared accurately, clearly and understandably, based on many sources, and it was presented to a number of specialists to benefit from their experiences and observations. On a sample of “internal auditors employed in government organizations and private sector corporations” who represented the study sample, the questionnaire included three sections:

1. The first section gave general information about the study sample.
2. The second section included (10) questions related to insight in auditing variables.
3. The third Section included (10) questions related to internal audit variables.

The responses were based on a Likert scale consisting of five degrees in the answers of the sample, and the response scores are limited to between (1-5) and will be measured in five levels according to the categories to measure the degree of response. One degree was given to the answer (strongly disagree), two degrees to the answer (disagree), three degrees for the answer (undecided), four degrees for the answer (agree), and five degrees for the answer (strongly agree).

Statistical methods such as regression analysis were used for both quantitative and qualitative data. SPSS was used to analyze the data. The

simple linear regression models were used to process the collected data as follows:

$$IIA = \beta_0 + \beta_1 BIA + \epsilon$$

Where IIA = Insight in auditing

BIA = Behavior of internal auditor

RESULTS

It includes the findings of the statistical examinations of the replies to the research sample as follows:

At the beginning of this section, we present the findings of the statistical analysis of the estimates made by the respondents of the impact of audit insight on internal audit from their perspective.

Table 1: The Descriptive Statistics of the Insight in Auditing Variable, N=100

No.	Terms	Mean	Std. Deviation
1	Auditing the mission and vision of the organization, verifies its clearness, and determines consistence with the strategic and operational goals by internal auditors,	4.40	1.092
2	The internal audit studies the suitability of the annual plan with the available capabilities and production capacities.	4.42	1.139
3	The internal audit studies the methods of promoting and advertising the organization's products and the extent to which it uses modern methods in this field.	4.72	0.715
4	The internal audit examines marketing techniques, as well as how frequently they are revised to reflect changes in the environment.	4.62	0.904
5	Internal audit studies the financial and material resources of the institution and all its tangible and intangible properties, in addition to all its rights and obligations.	4.58	0.962
6	The internal audit studies and evaluates the research and development department and its contribution to the development of the organization through conducting research and scientific studies	4.63	0.758
7	The internal audit studies the numbers and sort of machines and tools used in the production lines and the appropriateness of technological growths	4.40	1.153

8	Internal audit studies technological factors like the development of new technologies, inventions, the development of new products services, and new technological methods in production and marketing.	4.52	1.097
9	Internal audits study the number of competitors for the firm and determine the kind of competition, price, and quality of competition.	4.73	0.710
10	Internal audits study the nature of customers and their desires and needs through market study.	4.73	0.733
		4.575	

The responses connected to the independent variable (Insight in auditing) are displayed in Table 1, along with their arithmetic means and standard deviations. Questions 1 through 10 in Section A of the questionnaire were used to measure this variable.

The arithmetic means of the paragraphs that correspond to this variable ranged between 4.40 and 4.73. This demonstrated the internal auditors' awareness of the audit insight; the general mean of the respondents was measured at (4.575), which refers to the fact that the awareness of the internal auditors in insight into the audit leads to an increase in their capabilities through their use of environmental and strategic analysis tools that helped them to examine the internal and external setting of the organization and thus enabled them to have a future vision and a proactive view of the expected events that may face the organization.

Table 2: The Descriptive Statistics of Behavior of the Internal Auditor Variable, N=100

No.	Terms	Mean	Std. Deviation
1	There is an active system for the organization's internal auditing apparatus that contributes to activating risk management.	4.75	0.600
2	The internal auditor takes the necessary actions to follow up on the application of risk management principles.	4.83	0.526
3	In order to identify any hazards, the internal auditor strives to improve the efficacy and efficiency of service development.	4.68	0.833
4	The internal auditor will perform the required analytical processes with appropriate professional care in order to identify the risks that the business is experiencing.	4.43	0.945
5	The internal auditor can communicate his opinion regarding potential risks without hindrance through a report submitted to the audit committee or the board of directors.	4.67	0.816

6	The internal audit body enjoys complete professional independence from the senior management of the organization.	4.57	0.945
7	Senior management is characterized by flexibility and transparency in its decision-making, allowing the internal auditing body to contribute to administrative decision-making.	4.53	1.157
8	The internal auditor provides assistance to senior management in making administrative decisions.	4.73	0.634
9	Internal audits are based on the results of examining and studying the organization's environment when providing advice to senior management.	4.77	0.563
10	Assisting senior management in making administrative decisions leads to the development of the internal auditing system.	4.58	1.030
		4.18	

The responses connected to the independent variable (Behavior of the internal auditor) are displayed in Table 2, along with their arithmetic means and standard deviations. Questions 1 through 10 in Section B of the questionnaire were used to measure this variable.

The arithmetic means of the paragraphs that are related to this variable ranged between 4.43 and 4.83. This demonstrated the internal auditors' commitment to internal Audit standards; the general mean of the respondents was measured at 4.18, which refers to the fact they had an active internal audit unit arising from the good behavior of the internal auditors.

This research included dependent and independent variables in order to examine the degree of effect the independent variable (insight in auditing) on the dependent variable (Behavior of the internal auditor) and to test the relationship between the variables. To accomplish the objectives of the study and verify our assumptions, we depended on regression models and correlation coefficients.

Table 3: Model Summary

Model	R	R Square	Adjusted R Square	Std. Error of the Estimate
1	.645a	.416	.406	.36400

The influence of Insight in the audit on internal auditor behavior was examined using simple linear regression. The regression model and the correlation coefficient for the variables are displayed in Tables 3 and Table

4. Depending on the model summary, the value of R “correlation coefficient” showed a positive value of 0.645, and this referred to a “significant positive correlation” between Insight in auditing and Behavior of the internal auditors. The adjusted “R²” amounted to 0.406, which referred to the 40.6 percent variance in behavior of the internal auditor as clarified by Insight in the audit. That meant 40.6% of differences in the behavior of the internal auditor would arise from changes in insight in audit; the remnant of the variance (1-R²) was a non-clarified variance in this research. Table 4 shows the significant level of “P-value” of the independent variable “Insight in audit”, which amounted to (0.000) and was less than 0.05. Hence, Insight into audits had a positive impact on “the behavior of the internal auditor”.

Table 4: Coefficients

Coefficients a					
Model	Unstandardized Coefficients		Standardized Coefficients	T	Sig.
	B	Std. Error	Beta		
Constant	1.952	.423		4.618	.000
Insight in auditing	.591	.092	.645	6.433	.000

a. Dependent Variable: behavior of the internal auditor

We got the following conclusions from the mentioned results in the Table above by using the simple regression model:

$$Y = \beta_0 + \beta_1 \text{IIA} + \varepsilon$$

$$\text{Reflection on BIA} = 1.952 + 0.591 * \text{IIA}$$

The results showed that depending on Insight in audit at a constant level of 1.952 would contribute to improving an increase in the behavior of the internal auditor of the amount 0.591. Figure 2 shows that:

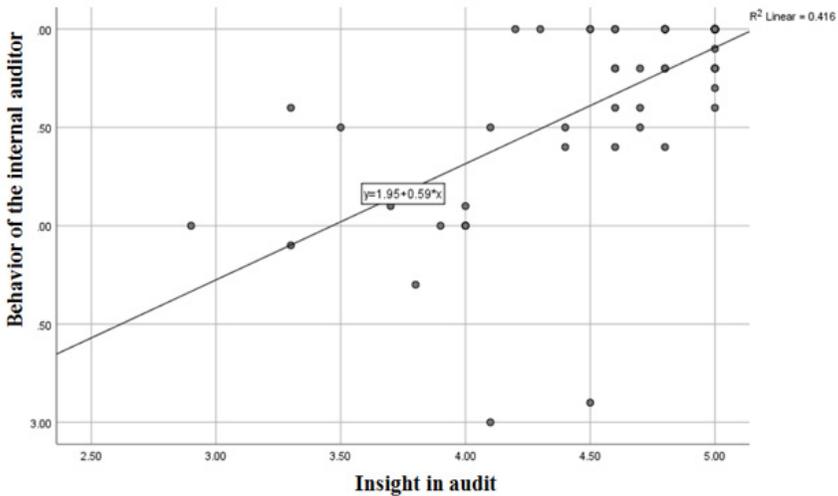


Figure 2: The Simple Regression of the Study Variables

DISCUSSION

Several studies have focused on the dynamics that impact the behavior of internal auditors, such as their competencies, ethical considerations, and independence (Gantz, 2013; Singh et al., 2021). These studies have laid the foundation for understanding the behavior of internal auditors and identifying the key factors that shape their actions within organizations.

In comparing our study to previous research, a notable difference was in the applied nature of our research. While some prior studies have explored the factors influencing the behavior of internal auditors through surveys or interviews (Fülöp & Szekely, 2017; Mertzanis et al., 2020), our study took a more practical approach by conducting an applied research in a sample of internal audit units. This approach provided a unique opportunity to observe and analyze the actual behavior of internal auditors in real-world situations, allowing for a deeper understanding of their actions and decision-making processes.

The findings of our study showed that internal auditors' behavior was influenced by various factors, including organizational culture, management support, and professional standards. These findings align with previous

research, which also identified these factors as influential in shaping internal auditors' behavior (Lenning & Gremyr, 2022; Shamki & Alhajri, 2017; Jiang, 2013). Therefore, our study lends further support to the existing literature on the topic and reinforces the importance of considering these factors in promoting effective and ethical behavior among internal auditors.

The significance of insight in auditing has received limited attention in previous literature. While some studies have explored the role of professional judgment and decision-making in auditing (Almagrashi et al., 2023; Hegazy & Farghaly, 2021; Nerantzidis et al., 2022), the specific construct of insight has not been extensively examined. Therefore, our study filled this gap by identifying insight as a crucial factor in influencing the behavior of internal auditors.

CONCLUSION

This study revealed that Insight in audit is crucial in the behavior of internal auditors, so internal auditors can broaden their purview to encompass novel and unconventional domains, such as offering advising services and facilitating rationalization of administrative choices by furnishing departments of business organizations with independent guarantees, by incorporating insight into their audits. The quality of internal auditing performance in corporate organizations is improved by adhering to international standards and considering them during the planning and execution phases of the audit. Keeping abreast of the developments and changes that occur in the internal audit profession enables internal auditors to update their work programs, plans, and methods so that they can provide analyses and evaluations of the operations that occur in the organization. Increasing the awareness of the internal auditors in insight in the audit leads to an increase in their capabilities through their use of environmental and strategic analysis tools that help them to examine the internal and external settings of the institutions and thus enable them to have a future vision and a proactive view of the expected events that may face the organization.

One implication of the study is that organizations should prioritize the development of emotional intelligence and cognitive flexibility in their internal audit teams. By providing training and support in these areas,

organizations can help auditors improve their ability to assess situations accurately, understand the perspectives of others, and make choices that suit the organization.

Based on the study's findings, the author suggests that internal audit departments expand the scope of their work to include the organization's external environment in addition to its internal environment and use the strategic audit and its tools to audit the company's strategic plan.

Limitations of the study include the small sample size and potential bias in self-reported data from internal auditors. Future research could explore the relationship between insights gained from auditing and the quality of audit findings, as well as the impact of these insights on organizational decision-making processes. Additionally, studying the role of organizational culture and leadership in promoting a culture of insightful auditing could provide valuable insights for enhancing internal audit effectiveness. Finally, longitudinal studies tracking the development of insights in internal auditors over time could offer a more comprehensive understanding of the behavior of internal auditors in relation to their insights.

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