Glossary or Dictionary of Terms for the 2024 Global Standards of Internal Auditing

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Summary: *Consistent terminology is essential for the internal auditing profession, ensuring a shared understanding of terms and concepts among internal auditors, as well as audit clients and other participants in corporate governance. The 2024 Global Internal Audit Standard introduce an updated glossary aimed at enhancing clarity and consistency in the profession. This paper analyzes changes in terminology compared to the Glossary of the 2017 International Standards for the Professional Practice of Internal Auditing (Standards), examining the impact of new, removed, and revised terms on internal auditing practices. The research highlights how a common glossary contributes to global standardization, effective implementation of standards, enhancement of professional practice, and the facilitation of training and development for internal auditors. It also emphasizes the importance of consistent terminology in improving reporting, accountability, and compliance with IIA requirements. The paper concludes that the adoption of the updated Glossary from the 2024 Global Standards of Internal Auditing represents a significant step toward further professionalization and enhancement of the auditing profession on a global level.*

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INTRODUCTION

Internal auditing plays a crucial role in organizations by providing independent assurance and advisory services that add value and improve operations. For internal audit objectives to be effectively achieved, consistent and standardized terminology within the profession is essential. A shared glossary not only enables clear communication among internal auditors but also facilitates global standardization of practices, supports effective implementation of standards, and contributes to the further professionalization of corporate governance.

The importance of standardized terminology in professional communities has been confirmed by numerous studies, to which the authors dedicate a specific section. Glossaries and dictionaries serve as key resources that facilitate the understanding of professional terms, reducing the potential for misinterpretation. Their value also lies in promoting consistency, ensuring that all members of the profession use the same terms in the same way, which is especially crucial in regulated fields (e.g., among engineers, accountants, stock exchange professionals, forensic experts, etc.). Furthermore, standardized terminology supports the education of new professionals and enhances international cooperation, facilitating communication among experts from different countries and cultural backgrounds.

Considering the importance of consistent terminology, this paper explores the new glossary published in the 2024 Global Standards of Internal Auditing. The goal is to analyze the terminology changes compared to the previous version of the standards and to consider their impact on internal auditing practice. This research will provide insights into how the updated glossary contributes to the clarity, precision, and relevance of the standards, and how it supports the further evolution and enhancement of the profession globally.

Through detailed analysis of the quantitative and qualitative aspects of the glossary revisions, with reference to relevant literature, this paper will highlight the central importance of consistent terminology for internal auditing. The conclusions will underscore how adopting the updated glossary represents a significant step toward further professionalization and standardization of the audit discipline, enabling internal auditors to perform their roles more efficiently and effectively, thus delivering greater value to the organizations they serve.

QUANTITATIVE IMPACT OF THE CHANGES

In 2024, new internal auditing standards were published under a new name, now titled the “Global Standards of Internal Auditing.” These Global Standards of Internal Auditing have been significantly modified compared to the previous International Standards of Internal Auditing, including the Glossary as an integral part. The scope of changes in the Glossary is reflected in the large number of new terms, changes in the definitions of terms retained from the previous Glossary, and the exclusion of one-third of the terms that were included in the 2017 Glossary. Only two terms have been retained in the 2024 Glossary with identical names and definitions.

Scope and Structure of Term Changes in the 2024 Glossary Compared to the 2017 Glossary

Out of the total 57 terms in the Glossary, 32 are new. The terms appearing in the 2024 Glossary are not new in essence. These terms have been widely used in previous guidelines and are commonly applied in auditing practice. Most of these terms are related to the management of the internal audit function and the management of internal audit performance. Several new terms are also related to risks and controls.

	Total number of terms	Terms that have changed the name or meaning or the name and meaning	Terms that have not changed their meaning
Glossary 2017	37		
Excluded terms	13		
Retained terms	25	23	2
New terms	32		
Glossary 2024	57		

Source: (5). This table shows the scope of changes (in the number of terms) in the 2024 Glossary compared to the 2017 Glossary. The 2017 Glossary contained 37 terms, while the 2024 Glossary includes 57 terms. More than half of the terms are new.

LITERATURE REVIEW

Reviewing the use of terminology across different professions is a key component in understanding how experts within a profession communicate and share knowledge within their fields. Below are studies from reputable journals and publishers that explore this topic, including some older works that laid the foundation in the field of terminology.

For this reason, it is worth noting a source from 40 years ago—the book *Terminology: An Introduction* by Heribert Picht and Jennifer Draskau, published in 1985 (16), provided foundational insights into terminology as a discipline focused on studying specialized terms and their linguistic labels. Picht and Draskau discussed the challenges faced by dictionary compilers, including variations in term usage across different languages and cultures, as well as the need for continuous updating of terminological resources. The book facilitated later research on terminology, offering readers across various professions basic concepts, methodologies, and practical tools essential for working with a specialized language.

Numerous academic studies indicate that standardized terminology is a *conditio sine qua non* for effective communication among professionals and the exchange of expert knowledge on a global scale (e.g., Cabré, 1999; Sager, 1990). María Teresa Cabré provided a comprehensive overview of the theoretical foundations of terminology, its research methods, and its application across various professions. She emphasized the importance of terminology standardization for effective communication among experts and, in her work (6), highlighted the significance of glossaries as tools for consolidating and disseminating technical terms within professional communities. Juan C. Sager (7) offers a practical approach to the terminological processing, including methods for collecting, analyzing, and managing terminology. This work is relevant for understanding how glossaries can enhance communication and information exchange within professions, enabling precision and clarity in professional language.

Linguistic and cultural differences can lead to varied interpretations of terminology. Therefore, it is essential to develop consistent terminology and consider cultural specificities for successful global harmonization of standards. Precision and consistency in technical terms enable the seamless flow of information within and between professional communities. They bridge potential language barriers and contribute to better understanding of complex professional concepts (Temmerman, 2000). In this sense, professional dictionaries serve as integrative mechanisms that connect members of the same profession, regardless of geographical or cultural distances. Rita Temmerman (8) introduces a sociocognitive approach to the study of terminology, emphasizing how social and cognitive factors influence the formation and evolution of specialized terms. This work highlights the importance of understanding the context in which terms are used and the role of glossaries in reflecting the dynamic nature of language in professional environments.

Internationally recognized technical dictionaries and terminological standards play a fundamental role in many professions, especially in accounting and auditing. In this regard, studies highlighting the indispensable role of a shared accounting language in the harmonization of financial reporting processes globally are worth noting (e.g., Zeff, 2007; Baskerville & Evans & Nara, 2015). Standardized accounting terms facilitate the interpretation and implementation of International Financial Reporting Standards (IFRS), thereby increasing the transparency and comparability of financial statements across different countries. A study by Stephen A. Zeff (12) from Rice University in Houston underscores the role of a shared dictionary in overcoming language and cultural barriers in the accounting profession. Authors Lise Evans, Rachel Baskerville, and Katariine Nara explored the challenges of translating the accounting language, particularly in the context of international business. In their 2015 study (14), they pointed out that the translation of accounting terms can lead to misunderstandings and errors in the communication of financial information, which is especially important in different cultural and linguistic contexts. In this sense, consistent terminology facilitates the understanding and application of IFRS, contributing to the global comparability of financial statements. The article draws on research from other fields related to translation, such as applied linguistics, to identify practical issues and solutions that could be relevant to accounting. Terminology is important and significant because it can influence decision-making by investors and other key stakeholders.

A 2019 study by Downey, D. H., & Bedard (13) examines the importance of a shared language for audit quality. The authors analyze how consistent terminology among auditors contributes to clear communication, effective collaboration, and knowledge exchange within audit teams. The paper highlights communication issues, emphasizing that language, terminology, and work practice differences can lead to misunderstandings and errors in information exchange.

It is also important to mention the book by Lynne Bowker and Jennifer Pearson (15), which explores the use of corpora in the analysis of specialized language and terminology. In their 2002 book, the authors explain what they mean by specialized language, including the terminology used in various fields such as science, technology, and law. This book provides practical guidelines for identifying and analyzing specialized terms, supporting the development of precise glossaries that reflect the actual use of language in different professions. It particularly discusses the challenges encountered when working with specialized language and corpora, such as variations in terminology and context, and offers strategies to overcome these issues.

The article "Approaches to Auditing Standards and Their Possible Impact on Auditor Behavior" by Jennifer Burns and John Fogarty, published in September 2010 (16) in the *International Journal of Disclosure and Governance*, explores how different approaches to auditing standards affect auditor behavior. The authors stress that high-quality audit standards are essential for ensuring high-quality audits. These standards define what an audit entails, promote consistency, facilitate education, provide benchmarks for performance evaluation, and, most importantly, influence auditor behavior. In auditing, clear and consistent terminology is crucial for the effective implementation of standards and the improvement of audit quality. A shared language among auditors fosters better communication, collaboration, and knowledge exchange. The Burns and Fogarty article provides significant insights into the complex relationships between auditing standards and auditor behavior. Understanding these relationships can contribute to improving audit quality by developing more effective and adaptable standards that take into account the dynamic challenges of the modern business environment.

In accounting, a shared dictionary contributes to the comparability of financial statements, facilitates communication among professionals, and enhances the quality of financial reporting. Consistent terminology is essential for the adoption and application of international standards. The article "Foreign Language Effect in Accounting Uncertainty Expressions: Interpretation and Probabilistic Estimation" by Yuqian Zhang, Anura De Zoysa, and Corinne Cortese (17) examines how the use of a foreign language influences estimates and interpretations in accounting, particularly in the context of expressions related to uncertainty. The authors emphasize that maintaining consistent interpretation of uncertainty expressions is crucial for accounting practice and the implementation of International Financial Reporting Standards (IFRS), as differences in interpretation due to language barriers can reduce the comparability of financial statements. This research is valuable for professionals working in multilingual environments and for the development of future auditing standards that consider linguistic aspects in decision-making.

In summary, internationally recognized technical dictionaries and terminological standards play a key role in improving knowledge exchange, collaboration, consistency, and quality across numerous professions, especially in accounting and auditing. Therefore, the development and maintenance of internationally recognized technical dictionaries should be seen as a project of fundamental importance for a globalized world.

QUALITATIVE ASPECTS OF TERMINOLOGY CHANGES IN THE 2024 GLOSSARY

The new *Global Internal Audit Standards*™, alongside the original English version, are currently available in Bosnian through the translation by the Institute of Internal Auditors in BiH, accessible on the Global Institute of Internal Auditors website as global-internal-audit-standards-bosnian.pdf

Changes in terminology include the introduction of new terms, retention of old terms with modified meanings (definitions), and a complete modification of certain old terms where both the term and meaning have changed. The analysis of the qualitative aspects of new and revised terms shows that the new Glossary has significantly aligned standard terminology with the modern needs of the profession.

NEW TERMS IN THE 2024 GLOSSARY

The new terms can be classified into three groups: terms specific to the audit process, terms related to risks and controls, and other terms. The majority of new terms fall into the first group. Although they are commonly used in the practice of internal auditing, this is the first time they have been clearly defined. The need for clear definitions can be linked to the significantly increased emphasis that the new standards place on internal audit as a function of public significance. In the Foundations of the *Global Internal Audit Standards*, it is emphasized that public interest encompasses social and economic interests and the general well-being of society and the organizations operating within it (including employers, employees, investors, the business and financial community, clients, customers, regulators, and the government). Public interest matters are context-specific and should weigh ethics, fairness, cultural norms and values, as well as potential impacts on certain individuals and subgroups within society. (4)

A significant addition is the definition of the term *public sector*. According to the 2024 Glossary, the public sector includes "government bodies and all publicly controlled or publicly funded agencies, enterprises, and other entities that provide programs, goods, or services to the public." The 2024 *Global Internal Audit Standards* place considerable focus on the public sector, highlighting specific requirements wherever appropriate within the Standards themselves. This should not be surprising, since the role of the public sector is increasingly important in the economic development of most countries, and its share in the GDP of a number of countries is increasingly pronounced.

Another notable addition in the 2024 Glossary is the definition of *stakeholders*. This term refers to "parties with a direct or indirect interest in an organization's activities and outcomes. Stakeholders may include the board, management, employees, customers, vendors, shareholders, regulatory agencies, financial institutions, external auditors, the public, and other parties." (4) This definition also reflects an emphasis on the public significance of the internal audit function.

The 2024 Glossary also introduces the verb *may*. This term is used in the section of the Standards labeled “Considerations for Implementation,” where it describes optional practices for implementing the Standards’ requirements.

Attention is also drawn to the term *competence*, which is defined as “knowledge, skills, and abilities.” This term is often translated into Serbian as *expertise*, which is not an appropriate translation. Modern education and professional development processes require a suitable combination of knowledge, skills, and personal abilities. Without personal abilities, the first two components of “competence” are insufficient to meet the increasing quality demands of professional work.

Overview of New Terms in the 2024 Glossary

Terms specific to the audit process	**Terms related to risks and controls.**	**Other**
activity under review (aktivnost koja se pregleda)	impact (učinak)	competency (kompetencija)
assurance (uveravanje)	inherent risk (svojstveni rizik)	methodologies (metodologije)
criteria (kriterij)	likelyhood (izvesnost)	outsourcing (autsorsing)
engagement conclusion (zaključak angažmana)	residual risk (preostali rizik)	periodically (periodično)
engagement planning (planiranje angažmana)	risk and control matrix (matrica rizika i kontrola)	public sector (javni sektor)
engagement results (rezultati angažmana)	risk assessment (procena rizika)	stakeholder (zainteresovana strana)
engagement supervisor (supervizor angažmana)	risk tolerance (tolerantnost prema riziku)	
finding (nalaz)		
integrity (integritet)		
internal audit mandate (mandat interne revizije)		
internal audit manual (priručnik interne revizije)		
internal audit plan (plan interne revizije)		
may (moći/može)		
professional skepticism (profesionalni skepticizam)		
quality assurance and improvement program (program obezbeđenja i unapređenja kvaliteta)		
result of internal audit services (rezultat usluga interne revizije)		
routh cause (koren uzroka)		

Terms specific to the audit process	Terms related to risks and controls.	Other
senior management (najviše rukovodstvo)		
workpapers (radni papiri)		

Source: Authors. This overview shows the new terms included in the 2024 Glossary. Although they are commonly used in the practice of internal auditing, this is the first time they have been clearly defined.

TERMS WITH CHANGED MEANINGS OR BOTH CHANGED NAMES AND MEANINGS

The changes in the glossary of the "2024 Global Internal Audit Standards" reflect the profession's natural evolution and the need to adapt terminology to ensure relevance and applicability. Modifications in term names and meanings, as well as the exclusion of certain terms, aim to enhance the clarity, precision, and consistency of the standards. It is expected that these changes will impact internal audit practice, allowing auditors to perform their duties more efficiently and effectively, thus increasing the value internal audit brings to organizations that have established them as independent organizational units within their corporate governance model.

Among the terms with changed meanings or both changed names and meanings, noteworthy examples include "internal audit function" and "internal audit charter," whose definitions have been simplified, as well as the term "materiality."

The term "internal audit function" was strongly supported by many IIA members during the early stages of the new standards development. In previous standards, the term "internal audit activity" was used, which was considered unappealing and unclear. The "internal audit function" now refers to a professional individual or group responsible for providing assurance and advisory services to the organization. A formal document that establishes the mandate of the internal audit function, its organizational position, reporting relationships, scope of work, types of services, and more is known as the internal audit charter.

Among terms with altered meanings, the new definition of "materiality" is of particular interest. This term refers to the relative importance of matters within the context in which they are considered, including quantitative and qualitative factors such as size, nature, relevance, and impact. Professional judgment aids internal auditors in assessing the materiality of issues within the context of relevant objectives. The concept of "materiality" has gained significant importance in modern financial and non-financial reporting, in both the private and public sectors (see references 1, 2, and 3).

The revised definition of "should" is used in the part of the Standards marked as "Considerations for Implementation," where it describes preferred but non-mandatory practices.

Overview of Terms with Both Changed Names and Meanings

Terms that have changed the meaning	Terms that have been changed both the name and the meaning
assurance services (usluge uveravanja)	advisory services (savetodavne usluge)
board (odbor)	internal audit charter (povelja interne revizije)
izvršni rukovodilac revizije (chief audit executive)	internal audit function (funkcija interne revizije)
compliance (usklađenost)	
conflict of interest (sukob interesa)	
control (kontrola)	
control processes (kontrolni procesi)	
engagement (angažman)	
engagement objectives (ciljevi angažmana)	
engagement work program (program rada angažmana)	
external service provider (spoljni pružalac usluga)	
fraud (prevara)	
independence (nezavisnost)	
internal auditing (interna revizija)	
must (morati/mora)	
objectivity (objaktivnost)	
risk (rizik)	
risk appetite (sklonost ka riziku)	
should (trebati / treba)	
significance (značajnost)	

Source: Authors. This table shows two features of terms that are either with a changed meaning, or with a changed name and a changed meaning, included in the 2024 Glossary.

Several key reasons are identified for the changes in term names and meanings in the Glossary:

- Evolution of the profession and alignment with contemporary practices, the internal audit profession is constantly evolving to address new challenges and risks in the business environment. Changes in term names and meanings reflect this evolution, ensuring that terminology remains relevant and applicable in practice.
- Increased clarity and precision, as shown in the above tables, some terms have been renamed or redefined to achieve greater clarity in their meaning.
- The impact of new technologies and methods cannot be overlooked, as the growing use of these advancements in internal auditing prompts updates to terminology to reflect these changes, thereby increasing the relevance of the standards in an era of rapid digitalization.

TERMS EXCLUDED FROM THE 2024 GLOSSARY

The new Glossary excludes 13 terms. Some of these terms were removed because they were sufficiently explained within the Standards text or were best understood in their specific context, while others were overly broad and thus not useful. Two terms that were fully retained with their previous meanings are: organizational governance/corporate governance and risk management. As the priorities and focus of the standards shift, certain terms may become less relevant or outdated, justifying their exclusion from the Glossary.

Overview of Terms Not Included in the 2024 Glossary

Generic terms	**Terms that are associated with controls**	**Terms that are related to information technology**
add value (dodavanje vrednosti)	adequate control (odgovarajuća kontrola)	information technology control (kontrole informacione tehnologije)
Code of Ethics (etički kodeks)	control environment (kontrolno okruženje)	information technology governance (upravljanje informacionom tehnologijom)
Core Principles for Professional Practice of Internal Auditing (Osnovni principi profesionalne prakse internih revizora)	Impairment (narušavanje)	technology based audit techniques (na tehnologiji zasnovane revizorske tehnike)
engagement opinion (mišljenje na osnovu angažmana)		
International Professional Practice Framework (Međunarodni okvir profesionalne prakse)		
overall opinion (sveobuhvatno mišljenje)		
Standard (Standard)		

Source: Authors. This table shows terms that are not included in the 2024 Glossary. The terms are classified into three groups: (1) generic internal audit terms; (2) the terms associated with the controls; and (3) terms related to information technology.

It should be noted that some terms were excluded from the Glossary because they are sufficiently explained within the Standards or their implementation guidelines. This approach avoids redundancy and focuses attention on the key terms in the Glossary, enhancing the coherence and consistency of terminology.

CONCLUSION

Consistent and precise terminology is essential for the internal audit profession, ensuring shared understanding and effective communication among all stakeholders. The 2024 Global Internal Audit Standards introduce a modernized Glossary aimed at enhancing clarity, relevance, and alignment with current practices in this field.

A quantitative analysis of changes in terminology reveals a substantial scope of updates to terms that are new or modified compared to the previous version. These changes reflect the profession's evolution and the need for adaptable terminology to ensure practical application. Qualitative aspects, such as the introduction of definitions for the public sector, stakeholders, and competencies, emphasize the growing importance of these concepts in internal audit practice.

A review of the literature confirms the importance of precise and standardized terminology for effective communication and knowledge transfer within professional communities. Glossaries serve as critical resources that facilitate understanding, promote consistency, support education, and foster international cooperation across various professions, not just in auditing.

Adopting the updated Glossary from the 2024 Global Internal Audit Standards represents a significant step toward further professionalization and enhancement of internal auditing on a global scale. A shared vocabulary has already proven to contribute to global standardization, ease the implementation of standards, improve professional practice, and support the training and development of internal auditors. Consistent terminology also improves reporting and accountability. The changes in terminology, including updates in terms and definitions as well as the exclusion of certain terms, aim to enhance the clarity, precision, and consistency of the standards. All these changes enable internal auditors to perform their duties more efficiently and effectively, thereby bringing greater value to organizations with an established internal audit function.

Future research could focus on empirically assessing the impact of the revised Glossary on internal audit practice, exploring how changes in terminology shape communication, understanding, and application of standards among professionals. Additionally, comparative studies could examine similarities and differences in internal audit terminology across countries and regions, identifying potential challenges and opportunities for further harmonization.

Overall, this paper underscores the central importance of consistent terminology for the internal audit profession and highlights how the adoption of the updated Glossary from the 2024 Global Internal Audit Standards represents a significant milestone in its ongoing evolution and enhancement.

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Glosar ili rečnik termina Globalnih standarda interne revizije 2024

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Rezime: *Konzistentna terminologija je od ključnog značaja za profesiju interne revizije, obezbeđujući zajedničko razumevanje pojmova i koncepata među svim internim revizorima, ali i klijentima revizije i drugim učesnicima u korporativnom upravljanju. Globalni standardi interne revizije iz 2024. godine uvode ažurirani rečnik koji ima za cilj da unapredi jasnoću i konzistentnost u ovoj oblasti. Ovaj rad analizira promene u terminologiji u odnosu na rečnik standarda iz 2017. godine, razmatrajući uticaj novih, izbrisanih i izmenjenih termina na praksu interne revizije. Istraživanje naglašava kako zajednički rečnik doprinosi globalnoj standardizaciji, efektivnoj implementaciji standarda, unapređenju profesionalne prakse, kao i olakšavanju obuke i razvoja internih revizora. Rad takođe ističe značaj konzistentne terminologije za poboljšanje izveštavanja, odgovornosti i usklađenosti sa zahtevima IIA. Zaključuje se da usvajanje ažuriranog rečnika iz Globalnih standarda interne revizije 2024. predstavlja značajan korak ka daljoj profesionalizaciji i unapređenju revizorske profesije na globalnom nivou.*

Ključne reči: *Glosar, revizorska terminologija, standardizacija terminologije, globalna standardizacija terminologije*

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UVOD

Interna revizija igra ključnu ulogu u organizacijama, pružajući nezavisno uveravanje i savetodavne usluge koje dodaju vrednost i unapređuju poslovanje. Za efikasno ostvarivanje ciljeva interne revizije, od suštinskog je značaja postojanje konzistentne i standardizovane terminologije unutar profesije. Zajednički rečnik ne samo da omogućava jasnu komunikaciju među internim revizorima, već i olakšava globalnu standardizaciju prakse, podržava efektivnu implementaciju standarda i doprinosi daljoj profesionalizaciji korporativnog upravljanja.

Važnost standardizovane terminologije u profesionalnim zajednicama potvrđena je kroz niz istraživanja, kojima su autori posvetili posebno poglavlje. Glosari i rečnici služe kao ključni resursi koji olakšavaju razumevanje stručnih termina, smanjujući mogućnost pogrešnog tumačenja. Važnost se ogleda i u tome što podstiču doslednost, obezbeđujući da svi članovi profesije koriste iste termine na isti način, što je posebno važno u regulisanim oblastima (npr među inženjerima, računovođama, berzanskim stručnjacima, forenzičarima i sl). Dodatno, standardizovana terminologija podržava edukaciju novih članova profesije i unapređuje međunarodnu saradnju, olakšavajući komunikaciju između stručnjaka iz različitih zemalja i kulturnih pozadina.

Imajući u vidu značaj konzistentne terminologije, ovaj rad istražuje novi rečnik objavljen u Globalnim standardima Interne revizije 2024. godine. Cilj je analizirati promene u terminologiji u odnosu na prethodnu verziju standarda i razmotriti njihov uticaj na praksu interne revizije. Istraživanje će pružiti uvid u to kako ažurirani glosar doprinosi jasnoći, preciznosti i relevantnosti standarda, te kako podržava dalju evoluciju i unapređenje profesije na globalnom nivou.

Kroz detaljnu analizu kvantitativnih i kvalitativnih aspekata izmena u glosaru, uz osvrt na relevantnu literaturu, ovaj rad će istaći centralni značaj konzistentne terminologije za internu reviziju. Zaključci će naglasiti kako usvajanje ažuriranog rečnika predstavlja značajan korak ka daljoj profesionalizaciji i standardizaciji revizorske discipline, omogućavajući internim revizorima da efikasnije i efektivnije ispunjavaju svoje uloge i donose veću vrednost organizacijama koje uslužuju.

KVANTITATIVNI ZNAČAJ IZMENA

U 2024. godini objavljeni su novi standardi interne revizije, pod novim nazivom, sada, “Globalni standardi interne revizije”. Globalni standardi interne revizije značajno su izmenjeni u odnosu na prethodne Međunarodne standarde interne revizije, uključujući i Glosar koji je njihov sastavni deo. Obim promena u Glosaru ogleda se u velikom broju novih termina, promeni značenja (definicije) termina koji su zadržani iz prethodnog Glosara i isključenju jedne trećine termina koji su bili uključeni u Glosar 2017. U Glosar 2024, sa istovetnim nazivima i definicijama zadržana su samo dva termina.

Obim i struktura promena termina u Glosaru 2024 u odnosu na Glosar 2017

Od ukupno 57 termina koliko ih ima u Glosaru, 32 su nova. Termini koji se javljaju u Glosaru 2024 nisu novi po svojoj suštini. Svi ti termini uveliko su korišćeni u prethodnim smernicama i uobičajeno se koriste u revizorskoj praksi. Najveći broj ovih termina povezano je sa procesom upravljanja funkcijom interne revizije i procesom upravljanja izvođenjem interne revizije. Nekoliko novih termina povezano je sa rizicima i kontrolama.

	Ukupno termina	Termini kojima je promenjen naziv ili značenje ili i naziv i značenje	Termini kojima nije promenjeno značenje
Glosar 2017	37		
Isključeni termini	13		
Zadržani termini	25	23	2
Novi termini	32		
Glosar 2024	57		

Izvor: (5). Ova tabela prikazuje obim promena (u brojevima termina) u Glosaru 2024 u odnosu na Glosar 2017. Glosar 2017 sadržao je 37 termina, a Glosar 2024 sadrži 57 termina. Više od polovine termina su novi termini.

PREGLED LITERATURE

Pregled upotrebe terminologije u različitim profesijama predstavlja ključnu komponentu u razumevanju kako stručnjaci iz jedne profesije komuniciraju i dele znanje unutar svojih oblasti. Slede radovi iz renomiranih časopisa i izdavača koji se bave ovom temom, uključujući i neke starije radove koji su postavili temelje u oblasti terminologije.

Upravo zbog toga treba se osvrnuti na jedan 40 godina star izvor, naime knjiga “Terminology: An Introduction” autora Heriberta Pichta i Jennifer Draskau, objavljena 1985. godine (16), pružala je osnovne informacije o terminologiji kao disciplini koja se bavi proučavanjem specijalizovanih pojmova i njihovih jezičkih oznaka. Picht i Draskau su raspravljali o izazovima sa kojima se tvorci rečnika suočavaju, uključujući varijacije u upotrebi termina među različitim jezicima i kulturama, kao i potrebu za kontinuiranim ažuriranjem terminoloških resursa. Knjiga je olakšala kasnijim istraživanjima proučavanje terminologije, nudeći čitaocima različitih profesija osnovne koncepte, metodologije i praktične alate koji su neophodni za rad sa specijalizovanim jezikom.

Brojni akademski radovi ukazuju na to da standardizovana terminologija predstavlja *conditio sine qua non* za efikasnu komunikaciju između stručnjaka i razmenu stručnog znanja na globalnom nivou (npr. Cabré, 1999; Sager, 1990). María Teresa Cabré pružila je sveobuhvatan pregled teorijskih osnova terminologije, metode njenog istraživanja i primene u različitim profesijama. Istakla je važnost standardizacije terminologije za efikasnu komunikaciju među stručnjacima i u radu (6) naglašava značaj glosara kao alata za konsolidaciju i diseminaciju stručnih termina unutar profesionalnih zajednica. Juan C. Sager (7) pruža praktičan pristup procesu terminološkog obrade, uključujući metode za prikupljanje, analiziranje i upravljanje terminologijom. Rad je relevantan za razumevanje kako glosari mogu poboljšati komunikaciju i razmenu informacija unutar profesija, omogućavajući preciznost i jasnost u stručnom jeziku.

Jezičke i kulturne razlike mogu dovesti do različitih tumačenja terminologije. Stoga je važno razvijati konzistentnu terminologiju i uzimati u obzir kulturne specifičnosti radi uspešne globalne harmonizacije standarda. Preciznost i konzistentnost stručnih termina omogućavaju nesmetan protok informacija unutar i između profesionalnih zajednica. Oni premošćuju potencijalne jezičke barijere i doprinose lakšem razumevanju složenih stručnih koncepata (Temmerman, 2000). U tom smislu, stručni rečnici deluju kao integrativni mehanizmi koji povezuju pripadnike iste profesije, bez obzira na geografske ili kulturološke distance. Rita Temmerman (8) uvodi sociokognitivni pristup u proučavanje terminologije, naglašavajući kako društveni i kognitivni faktori utiču na formiranje i evoluciju stručnih termina. Ovaj rad ističe važnost razumevanja konteksta u kojem se termini koriste i ulogu glosara u reflektovanju dinamičke prirode jezika u profesionalnim okruženjima.

Međunarodno priznati stručni rečnici i terminološki standardi igraju fundamentalnu ulogu u mnogim profesijama, posebno u domenu računovodstva i revizije. u tom smislu treba se osvrnuti na studije koje ističu nezamenljivu ulogu zajedničkog računovodstvenog jezika u procesima harmonizacije finansijskog izveštavanja na globalnom nivou (npr. Zeff, 2007; Baskerville & Evans & Nara, 2015). Standardizovani računovodstveni pojmovi olakšavaju tumačenje i implementaciju međunarodnih standarda finansijskog izveštavanja, čime se povećava transparentnost i uporedivost finansijskih izveštaja kompanija iz različitih zemalja. Rad Stephen A. Zeff (12) sa Rice Univerziteta u Hjustonu, naglašava ulogu zajedničkog rečnika u prevazilaženju jezičkih i kulturnih barijera u računovodstvenoj profesiji. Autorke Lise Evans, Rachel Baskerville i Katariine Nara istraživale su izazove koji se javljaju prilikom prevođenja jezika u računovodstvu, posebno u kontekstu međunarodnog poslovanja. U radu iz 2015 (14) ukazale su na to da prevod računovodstvenih termina može dovesti do nesporazuma i grešaka u komunikaciji finansijskih informacija, što je posebno važno kada se radi o različitim kulturnim i jezičkim kontekstima. U tom smislu da konzistentna terminologija olakšava razumevanje i primenu IFRS-a, doprinoseći globalnoj uporedivosti finansijskih izveštaja. Članak se oslanja na istraživanja iz drugih oblasti koje se bave prevođenjem, kao što su primenjena lingvistika, kako bi identifikovao praktične probleme i rešenja koja bi mogla biti relevantna za računovodstvo. Terminologija je važna i značajna jer može uticati na donošenje odluka investitora i drugih ključnih aktera.

Studija (13) Downey, D. H., & Bedard iz 2019. istražuje značaj zajedničkog jezika za kvalitet revizije. Autori analiziraju kako konzistentna terminologija među revizorima doprinosi jasnoj komunikaciji, efektivnoj saradnji i razmeni znanja unutar revizorskih timova. Rad naglašava komunikacijske probleme: Autori ističu probleme u razmeni informacija, koji mogu nastati zbog razlika u jeziku, terminologiji i radnim praksama, što može dovesti do nesporazuma i grešaka

Važno je navesti i knjigu Lynne Bowker i Jennifer Pearson (15) istražuju upotrebu korpusa u analizi specijalizovanog jezika i terminologije. Autorke u svojoj knjizi iz 2002. objašnjavaju šta podrazumevaju pod specijalizovanim jezikom, uključujući terminologiju koja se koristi u različitim disciplinama kao što su nauka, tehnologija i pravo. Ova knjiga pruža praktične smernice za identifikaciju i analizu stručnih termina, podržavajući razvoj preciznih glosara koji odražavaju stvarnu upotrebu jezika u različitim profesijama. Posebno što raspravlja o izazovima koji se javljaju prilikom rada sa specijalizovanim jezikom i korpusima, kao što su varijacije u terminologiji i kontekstu, te nudi strategije za prevazilaženje tih problema.

Članak "Approaches to auditing standards and their possible impact on auditor behavior," autori Jennifer Burns i John Fogarty, objavljen u septembru 2010. godine (16) u International Journal of Disclosure and Governance, istražuje uticaj različitih pristupa standardima revizije na ponašanje revizora. Autori naglašavaju da su kvalitetni revizorski standardi ključni za obezbeđivanje kvalitetnih revizija. Ovi standardi definišu šta revizija jeste, promovišu doslednost, olakšavaju edukaciju, pružaju sredstva za ocenjivanje performansi i, najvažnije, utiču na ponašanje revizora. U reviziji, jasna i konzistentna terminologija je ključna za efikasnu implementaciju standarda i unapređenje kvaliteta revizije. Zajednički jezik među revizorima doprinosi boljoj komunikaciji, saradnji i razmeni znanja. Članak autora Burns i Fogarty pruža značajne uvide u kompleksne odnose između revizorskih standarda i ponašanja revizora. Razumevanje ovih odnosa može doprineti unapređenju kvaliteta revizije kroz razvoj efektivnijih i prilagodljivijih standarda koji uzimaju u obzir dinamične izazove savremenog poslovnog okruženja.

U računovodstvu, zajednički rečnik doprinosi uporedivosti finansijskih izveštaja, olakšava komunikaciju između stručnjaka i poboljšava kvalitet finansijskog izveštavanja. Konzistentna terminologija je važna za usvajanje i primenu međunarodnih standarda. Članak "Foreign language effect in accounting uncertainty expressions: Interpretation and probabilistic estimation" autora Yuqiana Zhanga, Anura De Zoysa i Corinne Cortese (17) istražuje kako upotreba stranog jezika utiče na procene i interpretacije u računovodstvu, posebno u kontekstu izraza koji se odnose na neizvesnost. Autori naglašavaju da je održavanje dosledne interpretacije izraza neizvesnosti ključno za praksu računovodstva i implementaciju Međunarodnih standarda finansijskog izveštavanja (IFRS), jer razlike u interpretaciji zbog jezičkih barijera mogu smanjiti uporedivost finansijskih izveštaja. Ovo istraživanje je važno za profesionalce koji rade u multijezičnim okruženjima i za razvoj budućih revizorskih standarda koji uzimaju u obzir jezičke aspekte u donošenju odluka.

Ukratko, međunarodno priznati stručni rečnici i terminološki standardi igraju ključnu ulogu u unapređenju razmene znanja, saradnje, doslednosti i kvaliteta u brojnim profesijama, posebno u računovodstvu i reviziji. Stoga razvoj i negovanje međunarodno priznatih stručnih rečnika treba posmatrati kao projekat od fundamentalnog značaja za globalizovani svet.

KVALITATIVNI ASPEKTI IZMENA TERMINA U GLOSARU 2024

Novi Globalni standardi interne revizije™, pored originala na engleskom jeziku, dostupni su i u prevodu na srpski jezik, na internet stranici Globalnog Instituta internih revizora global-internal-audit-standards-bosnian.pdf

Izmene u terminima obuhvataju uvođenje novih termina, zadržavanje starih termina kojima je izmenjeno značenje (definicija) i potpuna modifikovanje starih termina kojima su izmenjeni i naziv i značenje. Analiza kvalitativnih aspekata novih i izmenjenih termina pokazuje da je novi Glosar značajno približio standardnu terminologiju savremenim potrebama struke.

NOVI TERMINI U GLASARU 2024

Nove termine možemo razvrstati u tri grupe, na termine koji su specifični za proces revizije, na termine povezane sa rizicima i kontrolama i na druge termine. Najveći broj novih termina spada u prvu grupu. Iako se uobičajeno koriste u praksi interne revizije, ovo je prvi put da se jasno definišu. Potreba za njihovom jasnom definicijom može da se poveže sa značajno većom pažnjom koja se u novim standardima poklanja internoj reviziji kao funkciji od javnog značaja. U Osnovama Globalnih Standarda interne revizije naglašeno je da javni interes obuhvata društvene i ekonomske interese i opštu dobrobit društva i organizacija koje posluju u tom društvu (uključujući poslodavce, zaposlene, investitore, poslovnu i finansijsku zajednicu, klijente, kupce, regulatore i vladu). Pitanja od javnog interesa su specifična za kontekst i treba da odmeravaju etiku, pravičnost, kulturne norme i vrednosti, kao i potencijalne različite uticaje na određene pojedince i podgrupe društva. (4)

Značajna novina je definicija pojma javnog sektora. Prema Glosaru 2024, pod javnim sektorom podrazumevaju se organi "vlasti i sve javno kontrolisane ili javno finansirane agencije, preduzeća i drugi subjekti koji isporučuju programe, robu ili usluge javnosti". Globalni standardi interne revizije 2024 posvećuju veliku pažnju javnom sektoru, tako da gde god je to bilo primereno, u Samim Standardima skreće se pažnja na specifične zahteve javnog sektora. To ne treba da čudi budući da je uloga javnog sectora sve značajnija u privrednom razvoju većine zemalja, I njegovo učešće u GDP-u određenog broja zemalja sve izraženije.

Drugi novina u Glosaru 2024 je definicija pojma „zainteresovane strane". Pod ovim pojmom podrazumeva se "strana sa neposrednim ili posrednim interesom za aktivnosti i ishode organizacije. Zainteresovane strane mogu uključivati odbor, menadžment, zaposlene, kupce, prodavce, akcionare, regulatorne agencije, finansijske institucije, eksterne revizore, javnost i druge strane". (4) Definicija ovog pojma takođe ukazuje na težnju ka isticanju javnog značaja funkcije interne revizije.

Novina u Glosaru 2024 je i glagol moći/može. Ovaj pojam se koristi u delu Standarda označenim kao "Razmatranja za primenu" ("Considerations for Implementation"), gde opisuje opcionu praksu za primenu zahteva iz Standarda.

Ukazujemo i na termin “kompetencija”. Pod kompetencijama podrazumevaju se “znanje, veštine i sposobnosti”. Ovaj termin često se prevodi na srpski jezik izrazom “stručnost”, što nikako nije odgovarajući prevod. Savremeno obrazovanje i savremeni proces profesionalnog razvoja podrazumevaju odgovarajuću kombinaciju znanja, veština i ličnih sposobnosti. Bez ličnih sposobnosti, prve dve komponente “kompetentnosti” nisu dovoljne za dostizanje sve zahtevnijeg kvaliteta profesionalnog rada.

Pregled novih termina u Glosaru 2024

Termini specifični za proces revizije	**Termini povezani sa rizicima i kontrolama**	**Drugo**
aktivnost koja se pregleda (activity under review)	učinak (impact)	kompetencija (competency)
uveravanje (assurance)	svojstveni rizik (inherent risk)	metodologije (methodologies)
kriterij (criteria)	izvesnost (likelyhood)	autsorsing (outsourcing)
zaključak angažmana (engagement conclusion)	preostali rizik (residual risk)	periodično (periodically)
planiranje angažmana (engagement planning)	matrica rizika i kontrola (risk and control matrix)	javni sektor (public sector)
rezultati angažmana (engagement results)	procena rizika (risk assessment)	zainteresovana strana (stakeholder)
supervizor angažmana (engagement supervisor)	tolerantnost prema riziku (risk tolerance)	
nalaz (finding)		
integritet (integrity)		
mandat interne revizije (internal audit mandate)		
priručnik interne revizije (internal audit manual)		
plan interne revizije (internal audit plan)		
moći/može (may)		
profesionalni skepticizam (professional skepticism)		
program obezbeđenja i unapređenja kvaliteta (quality assurance and improvement program)		
rezultat usluga interne revizije (result of internal audit services)		
koren uzroka (routh cause)		
najviše rukovodstvo (senior management)		
radni papiri (workpapers)		

Izvor: Autori. U ovom pregledu prikazani su novi termini uključeni u Glosar 2024. Iako se uobičajeno koriste u praksi interne revizije, ovo je prvi put da se jasno definišu.

TERMINI KOJIMA JE IZMENJENO ZNAČENJE ILI I NAZIV I ZNAČENJE

Promene u glosaru "Globalnih standarda internih revizija" iz 2024. godine odražavaju prirodnu evoluciju profesije i potrebu za prilagođavanjem terminologije kako bi se osigurala njena relevantnost i primenljivost. Izmene naziva i značenja termina, kao i isključivanje određenih termina, imaju za cilj unapređenje jasnoće, preciznosti i konzistentnosti standarda. Za očekivati je da će promene imati uticaj na praksu internih revizora, omogućavajući im da efikasnije i efektivnije obavljaju svoje dužnosti, unapređujući time vrednost koju interna revizija donosi organizacijama koje su ih uspostavile kao samostalne i nezavisne organizacione celine u svom modelu korporativnog upravljanja.

U grupi pojmova kojima je izmenjeno značenje ili i naziv i značenje zanimljivi su termini "funkcija interne revizije" i "povelja interne revizije", čije su definicije pojednostavljene, kao i termin "značajnost".

Pojam "funkcija interne revizije" bio je podržan od velikog broja članova IIA još u početnoj fazi pripreme za izradu novih standarda. U prethodnim standardima koristio se neprijemčiv i nedovoljno jasan pojam "aktivnost interne revizije". Pod pojmom "funkcija interne revizije" podrazumeva se profesionalni pojedinac ili grupa odgovorna za pružanje usluga uveravanja i savetodavnih usluga organizaciji". Povelja interne revizije je formalni dokument koji utvrđuje mandat funkcije interne revizije, njen organizacioni položaj, odnose izveštavanja, obim posla, vrste usluga i slično.

Među terminima kojima je izmenjeno značenje, zanimljiv je sadržaj nove definicije pojma "značajnost". Ovaj pojam ukazuje na relativnu važnost stvari u kontekstu u kojem se razmatra, uključujući kvantitativne i kvalitativne faktore, kao što su veličina, priroda, relevantnost i uticaj. Profesionalno prosuđivanje pomaže internim revizorima prilikom procene značaja pitanja u kontekstu merodavnih ciljeva. Pojam "značajnost" veoma je dobio na značaju u kontekstu savremenog finansijskog i nefinansijskog izveštavanja, kako u privatnom, tako i javnom sektoru (videti literaturu navedenu pod 1, 2 i 3).

Izmenjena definiciji pojma trebati/treba koristi se u delu Standarda označenim kao "Razmatranja za primenu" ("Considerations for Implementation"), gde opisuje prakse koje su poželjnije, ali nisu i obavezujuće.

Pregled termina kojima su izmenjeni i naziv i značenje

Termini kojima je izmenjeno značenje	Termini kojima su izmenjeni i naziv i značenje
usluge uveravanja (assurance services)	savetodavne usluge (advisory services)
odbor (board)	povelja interne revizije (internal audit charter)
izvršni rukovodilac revizije (chief audit executive)	funkcija interne revizije (internal audit function)
usklađenost (compliance)	

Termini kojima je izmenjeno značenje	Termini kojima su izmenjeni i naziv i značenje
sukob interesa (conflict of interest)	
kontrola (control)	
kontrolni procesi (control processes)	
angažman (engagement)	
ciljevi angažmana (engagement objectives)	
program rada angažmana (engagement work program)	
spoljni pružalac usluga (external service provider)	
prevara (fraud)	
nezavisnost (independence)	
interna revizija (internal auditing)	
morati/mora (must)	
objaktivnost (objectivity)	
rizik (risk)	
sklonost ka riziku (risk appetite)	
trebati / treba (should)	
značajnost (significance)	

Izvor: Autori. Ova tabele prikazuje dva obeležja termina koji su bilo s izmenjenim značenjem, bilo s izmenjenim nazivom i izmenjenim značenjem uključeni u Glosar 2024.

Uočava se nekoliko ključnih razloga za izmene naziva i značenja termina u Glosaru

- Evolucija profesije i usklađivanje sa savremenim praksama, jer profesija interne revizije se konstantno razvija kako bi odgovorila na nove izazove i rizike u poslovnom okruženju. Izmene naziva i značenja termina reflektuju ovu evoluciju, osiguravajući da terminologija ostane relevantna i primenljiva u praksi.
- Povećanje jasnoće i preciznosti, kao što pokazuju gornje tabele da su neki termini preimenovani ili redefinisani kako bi se postigla veća jasnoća u njihovom značenju.
- Odraz novih tehnologija i metoda se svakako ne može zanemariti, jer sa sve većom primenom novih tehnologija i metoda u internoj reviziji, terminologija se ažurira kako bi obuhvatila ove promene, jer se time povećava merodavnost standarda u doba ubrzane digitalizacije.

TERMINI ISKLJUČENI IZ GLOSARA 2024

Iz novog Glosara isključeno je 13 termina. Neki od ovih termina su isključeni, jer su bili dovoljno jasno objašnjeni u tekstu Standarda ili se najbolje mogu razumeti u samom kontekstu, a neki su bili preširoko definisani i stoga nekorisni. Dva termina koja su u celosti zadržana u prethodnom značenju su: upravljanje organizacijom/korporativno upravljanje (governance) i upravljanje rizikom (risk management). Kako se prioriteti i fokus standarda menjaju, određeni termini mogu postati manje merodavni ili zastareli, što opravdava njihovo isključivanje iz Glosara.

Pregled termina koji nisu uključeni u Glosar 2024

Generički termini	**Termini koji su povezani sa kontrolama**	**Termini koji su povezani sa informacionim tehnologijama**
dodavanje vrednosti (add value)	odgovarajuća kontrola (adequate control)	kontrole informacione tehnologije (information technology control)
etički kodeks (Code of Ethics)	kontrolno okruženje (control environment)	upravljanje informacionom tehnologijom (information technology governance)
osnovni principi profesionalne prakse internih revizora (Core Principles for Professional Practice of Internal Auditing)	narušavanje (impairment)	na tehnologiji zasnovane revizorske tehnike (technology based audit techniques)
mišljenje na osnovu angažmana (engagement opinion)		
Međunarodni okvir profesionalne prakse (International Professional Practice Framework)		
sveobuhvatno mišljenje (overall opinion)		
Standard (Standard)		

Izvor: Autori. Na ovoj tabeli prikazani su termini koji nisu uključeni u Glosar 2024. Termini su razvrstani u tri grupe: (1) generički termini interne revizije; (2) termini koji su povezani sa kontrolama; i (3) termini koji su povezani sa informacionim tehnologijama.

Treba imati u vidu da su neki termini su isključeni iz Glosara jer su dovoljno objašnjeni unutar samih standarda ili smernica za njihovu primenu. Time se izbegava redundantnost i fokusira pažnja na ključne termine u Glosaru, a opet svakako može poboljšati koherentnost i konzistentnost terminologije.

ZAKLJUČAK

Konzistentna i precizna terminologija od suštinskog je značaja za profesiju interne revizije, obezbeđujući zajedničko razumevanje i efektivnu komunikaciju među svim zainteresovanim stranama. Globalni standardi interne revizije iz 2024. godine uvode savremeni Glosar koji ima za cilj da unapredi jasnoću, relevantnost i usklađenost sa savremenim praksama u ovoj oblasti.

Kvantitativna analiza promena u rečniku termina otkriva značajan obim izmena koji su novi ili izmenjeni u odnosu na prethodnu verziju. Ove promene odražavaju evoluciju profesije i potrebu za prilagođavanjem terminologije kako bi se osigurala njena primenljivost. Kvalitativni aspekti izmena, poput uvođenja definicija za javni sektor, zainteresovane strane i kompetencije, naglašavaju rastući značaj ovih koncepata u praksi interne revizije.

Pregled literature potvrđuje važnost precizne i standardizovane terminologije za efektivnu komunikaciju i prenos znanja unutar profesionalnih zajednica. Glosari služe kao ključni resursi koji olakšavaju razumevanje, podstiču doslednost, podržavaju edukaciju i unapređuju međunarodnu saradnju u različitim profesijama, ne samo revizorskoj.

Usvajanje ažuriranog glosara iz Globalnih standarda interne revizije 2024. predstavlja značajan korak ka daljoj profesionalizaciji i unapređenju interne revizije na globalnom nivou. Zajednički rečnik se već i ranije pokazao da doprinosi globalnoj standardizaciji, olakšava implementaciju standarda, unapređuje profesionalnu praksu i olakšava obuku i razvoj internih revizora, a konzistentna terminologija takođe poboljšava izveštavanje i odgovornost. Izmene naziva i značenja termina, kao i isključivanje određenih termina, imaju za cilj unapređenje jasnoće, preciznosti i konzistentnosti standarda. Sve navedene promene omogućavaju internim revizorima da efikasnije i efektivnije obavljaju svoje dužnosti, donoseći time veću vrednost organizacijama koje imaju uspostavljenu funkciju interne revizije.

Buduća istraživanja mogla bi se fokusirati na empirijsku procenu uticaja revidiranog glosara na praksu interne revizije, ispitujući kako promene u terminologiji oblikuju komunikaciju, razumevanje i primenu standarda među profesionalcima. Dodatno, komparativne studije bi mogle istražiti sličnosti i razlike u terminologiji interne revizije u različitim zemljama i regionima, identifikujući potencijalne izazove i mogućnosti za dalju harmonizaciju.

U celini, ovaj rad naglašava centralni značaj konzistentne terminologije za profesiju interne revizije i ističe kako usvajanje ažuriranog glosara iz Globalnih standarda interne revizije 2024. predstavlja značajnu prekretnicu u njenoj daljoj evoluciji i unapređenju.

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