

Pregled istraživanja faktora kvaliteta interne revizije

Summary: Rezime: Interna revizija, kao nezavisna i objektivna funkcija, ima ključnu ulogu u unapređenju poslovanja organizacija kroz procenu i poboljšanje efektivnosti upravljanja rizicima, kontrolom i organizacionim procesima. Iako nije zakonski obavezna u svim zemljama, njeno uspostavljanje postaje sve važnije, posebno u javnom sektoru i finansijskim organizacijama i korporacijama, kako bi se unapredilo poslovanje, ostvarili ciljevi i smanjili rizici. Kvalitet interne revizije definiše se njenom sposobnošću da ispuni ciljeve organizacije pružajući korisne informacije menadžmentu, osiguravajući usklađenost s propisima, upravljajući rizicima i poboljšavajući sistem internih kontrola i organizacione procese. Njena važnost ogleda se u povećavanju kredibiliteta revizije, poverenja zainteresovanih strana i dugoročne održivosti organizacije. Ključni faktori kvaliteta uključuju profesionalne standarde, podršku menadžmenta, nezavisnost, objektivnost, kompetenciju revizora i efikasnu koordinaciju sa eksternim revizorima. Iako univerzalan model za ocenu kvaliteta interne revizije ne postoji, istraživanja naglašavaju značaj različitih metodoloških pristupa, uključujući SEM metodologiju, faktorsku analizu i regresione modele i strukturalni pregled literature radi preciznijeg razumevanja indikatora kvaliteta. U radu su prezentovana istraživanja koja se bave upravo istraživanjem kvaliteta interne revizije i identifikovanju ključnih faktora koji određuju kvalitet interne revizije.

Ključne reči: interna revizija, kvalitet interne revizije, faktori kvaliteta interne revizije

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Interna revizija predstavlja nezavisno, objektivno uveravanje i konsultantsku aktivnost stvorenu s ciljem dodavanja vrednosti i poboljšanja poslovanja organizacije. Svojim delovanjem, interna revizija pomaže organizaciji da ostvari svoje ciljeve donošenjem sistematičnog, disciplinarnog pristupa za procenu i poboljšanje efektivnosti upravljanja rizicima, kontrole i upravljanja procesima (9). S tim u vezi, interna revizija sagledava sve poslovne funkcije, aktivnosti i procese koji se odvijaju unutar organizacije. To može da uključuje usklađenost rada sa propisima i internim politikama poslovanja te procenu efikasnosti i efektivnosti poslovanja. Interna revizija je zakonski obavezna samo za određene organizacije. Neke od tih organizacija su primarno organizacije javnog sektora i finansijske organizacije, kao i organizacije od javnog interesa. I uz izuzetak manjka zakonske obaveze, veliki značaj se stavlja na preporuke uspostavljanja interne revizije u ostalim vrstama organizacija radi unapređenja i održavanja poslovanja, lakšeg ostvarivanja ciljeva i smanjenja rizika. Za adekvatan rad interne revizije, neophodno je osigurati visok nivo kvaliteta ove funkcije koji zavisi o više faktora. Iako se brojna istraživanja na svetskom nivou bave definisanjem i merenjem kvaliteta interne revizije; uključujući i faktore koji utiču na to, još uvek ne postoji unificiran model ocenjivanja kvaliteta interne revizije, te precizno definisani faktori koji utiču na kvalitet. Cilj ovog rada je da pruži pregled dosadašnjih istraživanja o internoj reviziji te doprinose literaturi na način da pruža uvid u identifikovane faktore koji utiču na kvalitet interne revizije. Ovakva studija je primarno od interesa upravnim i regulatornim telima organizacija koje su u zakonskoj obavezi uspostaviti internu reviziju i pratiti kvalitet rada ove funkcije; te uz to i organizacijama koje prate preporuke za uspostavljanje i održavanje ove funkcije u svojim organizacijama.

DETERMINISANJE KVALITETA INTERNE REVIZIJE

Kvalitet interne revizije odnosi se na sposobnost i efikasnost interne revizije da ispuni svoje ciljeve u organizaciji (1). Neki od glavnih ciljeva interne revizije su: da pruži korisne informacije menadžmentu, obezbedi pridržavanje propisa i standarda, te praćenje i kontrola finansijskih izveštaja, upravljanju rizicima uz preporuke poboljšanja i sudelovanje u kontroli raznih organizacionih procesa (5). Za ostvarenje kvalitetnog rada interne revizije, primarni korak je pridržavanje profesionalnih standarda te propisane zakonske regulative (13). Uz to, kvalitet interne revizije uspostavlja se osiguranjem i praćenjem niza ostalih različitih faktora koji doprinose efektivnosti i efikasnosti funkcije interne revizije u organizaciji. Iako faktori koji utiču na kvalitet interne revizije još uvek nisu definisani i zvanično usvojeni, veliki broj istraživača pristupio je ovoj temi i ustanovio iste ili slične faktore kao ključne od uticaja. Visok kvalitet interne revizije je od suštinske važnosti za organizacije, jer neposredno utiče na kredibilitet i pouzdanost samog rada, nalaza i preporuka interne revizije, te povećava poverenje zainteresovanih strana i doprinosi uspehu i održivosti organizacije.

Postoji više strana koje su zainteresovane za kvalitet interne revizije. Među prvima su rukovodeća tela i donosioci odluka unutar organizacije. Oni se oslanjaju na praćenje njihovog rada od strane interne revizije, te pružanju nezavisne sigurnosti o efikasnosti upravljanja procesima te savetima za izmene i poboljšanje istih. Potom, zainteresovana strana za kvalitet interne revizije je eksterna revizija i eksterni revizori koji se mogu osloniti na rad internih revizora radi adekvatnijeg izvršenja svoje revizorske procedure. Oni kao i regulatori od strane države su zainteresovani da osiguraju pridržavanje relevantnih zakona i propisa od strane organizacije. Potom, zainteresovani za kvalitet interne revizije su investitori i akcionari. Razlog njihove zainteresovanost je sigurnost da su njihova ulaganja zaštićena kroz efektivno upravljanje rizikom i procese kontrole (4).

Za osiguranje kvaliteta funkcije interne revizije prvenstveno odgovoran izvršni direktor/šef interne revizije organizacije (10). Ovakva pozicija uključuje uspostavljanje i održavanje programa osiguranja i poboljšanja kvaliteta koji pokriva sve aspekte aktivnosti interne revizije. Potom, komitet za internu reviziju koji nadgleda funkciju interne revizije i osiguravaju da ona funkcioniše efikasno i nezavisno. Te za kraj, osoblje interne revizije, gde svaki član tima interne revizije odgovoran je za pridržavanje profesionalnih standarda i doprinos ukupnom kvalitetu funkcije revizije.

Shodno prethodno navedenom, kvalitet interne revizije je bez sumnje ključni aspekt koji doprinosi sveukupnom uspehu organizacije i njenoj sposobnosti da se suoči sa izazovima u dinamičnom poslovnom okruženju.

KLASIFIKACIJA MODELA OCENE KVALITETA INTERNE REVIZIJE

U literaturi još uvek ne postoji jedinstveni model za ocenu kvaliteta interne revizije, a za to postoji više razloga. Pre svega, različite vrste organizacija, kao i varijacije u samim pristupima revizijskih procesa, doprinose raznolikosti postojećim u modelima. Na osnovu pregleda dostupne literature, moguće je izdvojiti dve glavne grupe radova:

1. Radovi koji ispituju indikatore koji utiču na kvalitet interne revizije: Ovi radovi fokusiraju se na identifikaciju i analizu različitih faktora i indikatora, kao što su kompetencija revizora, nezavisnost, integritet i profesionalno ponašanje, koji mogu uticati na kvalitet revizorskih rezultata.
2. Radovi koji ispituju kako kvalitet interne revizije utiče ili doprinosi poslovanju preduzeća: Ovi radovi istražuju kako kvalitativni aspekti interne revizije doprinose ukupnom poslovanju organizacije, poboljšanju operativne efikasnosti, odgovornosti i stratejskom upravljanju.

Ovakvi radovi tačnije ustanovljeni modeli za ocenu kvaliteta interne revizije mogu se klasifikovati na nekoliko ključnih korišćenih metodologija:

- **Modeli bazirani na metodi strukturalnih jednačina (SEM metodologiji):** Ovi modeli su najbrojniji u literaturi. Koriste strukturne jednačine za analizu

kompleksnih odnosa između varijabli i omogućavaju istovremeno testiranje više hipoteza.

- **Modeli zasnovani na faktorskoj analizi:** Ova metoda se koristi za identifikaciju latentnih struktura unutar skupa podataka i može pomoći u razumevanju glavnih indikatora kvaliteta.
- **Modeli zasnovani na regresionoj analizi:** Ove metode fokusiraju se na ispitivanje uzročno-posledičnih veza između specifičnih faktora i kvaliteta interne revizije.
- **Modeli zasnovani na analitičkim hijerarhijskim procesma** koji kombinuju kvantitativne i kvalitativne kriterijume.

Pored navedenih metodologija koje se koriste za kreiranje modela za ocenu kvaliteta interne revizije, u literaturi se mogu naći i brojni radovi koji se baziraju na sistemskom pregledu literature. Ovakvi radovi omogućavaju na jednom mestu sveobuhvatan pregled sprovedenih istraživanja na temu kvaliteta interne revizije, u cilju sistematizacije korišćene metodologije i identifikovanja ključnih faktora kvaliteta interne revizije.

PREGLED MODELA OCENE KVALITETA INTERNE REVIZIJE

Autori **Ren Kai, Kong Yusheng, Albert Henry Ntarmah i Chen Ti (2022)** rada „Izgradnja indeksa evaluacije kvaliteta interne revizije: dokazi kompanija koje kotiraju na berzi u provinciji Jiangsu, Kina“ su se fokusirali na kreiranje Indeksa evaluacije kvaliteta interne revizije. Za potrebe istraživanja koristili su uzorak od 27 kompanija koje se nalaze na berzi u provinciji Jiangsu, Kina. Uzorak je uključivao zainteresovane strane relevantne za istraživanje kvaliteta interne revizije, kao što su: interni revizori, upravljačko osoblje i članovi odbora za reviziju. Uključena je i raznovrsna grupa stručnjaka, uključujući domaće i strane naučnike specijalizovane za korporativno upravljanje i internu reviziju.

U svom istraživanju, autori rada su koristili kombinaciju metodologija za izradu Indeksa evaluacije kvaliteta interne revizije uz značaj primene metoda procesa analitičke hijerarhije. Među ostalim korišćenim metodologijama su: Sistematski pregled literature, potom Balanced Scorecard (BSC) pristup, Delphi metoda, metode evaluacije modela.

Autori ovog istraživanja konstruisali su višeslojni indeks za evaluaciju kvaliteta interne revizije koji se sastoji od pet dimenzija a indikatori su varijable koje se koriste za procenu različitih dimenzija vezanih za kvalitet interne revizije. Pet ključnih ustanovljenih dimenzija su (5):

1. Zadovoljstvo zainteresovanih strana: sadrži 8 indikatora
2. Doprinos zainteresovanih strana: sadrži 9 indikatora
3. Finansijski rezultati: sadrži 7 indikatora
4. Proces interne revizije: sadrži 6 indikatora
5. Učenje i rast: sadrži 6 indikatora

Shodno tome, studija je identifikovala ukupno 36 indikatora za indeks evaluacije kvaliteta interne revizije. Rezultati istraživanja su pokazali da je dimenzija procesa interne revizije je najkritičnija a stepen prihvatanja zaključaka interne revizije od strane menadžmenta je naglašen kao ključni među pokazateljima zadovoljstva zainteresovanih strana. Usvajanje i implementacija revizorskih preporuka smatra se najprioritetnijim indikatorom finansijskih rezultata. Uz prethodno navedeno, rezultati su odrazili široku saglasnost među zainteresovanim stranama o važnosti dimenzija i indikatora za efektivnu procenu i poboljšanje kvaliteta interne revizije.

U radu „Odrednice efikasnosti interne revizije u javnom preduzeću Etiopije, slučaj južnog regiona“ autori **Solomon Kebede Menza, Abraham Aga, Wondwossen Jerene (2019)** su se fokusirali na interne revizije ukupno 47 organizacija iz javnog sektora u regionu Etiopije. Ukupan broj internih revizora u ovim javnim sektorima se sastoji od različitih nivoa organizacija klasifikovanih kao osnovne organizacije za obradu i organizacije nivoa. Shodno tome, studija je koristila veličinu uzorka od 118 internih revizora.

Za istraživanje je korišten pristup mešoviti metoda (kvalitativni i kvantitativni), koji integriše deskriptivne i ekonometrijske metode. Primarni podaci su prikupljeni putem upitnika distribuiranog osoblju interne revizije i intervju obavljenih sa generalnim menadžerima/šefovima organizacija. Sekundarni podaci su prikupljeni iz izveštaja i postojeće literature o učinkovitosti interne revizije. Upitnik je razvijen tako da kvantifikuje percepcije u vezi sa efektivnošću interne revizije i njenim determinantama a pitanja se fokusiraju na različite faktore tačnije indikatore koji uključujući (7):

- Kompetentnost osoblja
- Nezavisnost odjeljenja interne revizije
- Dostupnost resursa
- Podrška menadžmentu
- Odnosi između internih i eksternih revizora
- Postojanje odobrene povelje interne revizije

Dok su kvalitativni podaci prikupljeni kroz intervju sa ključnim osobljem kako bi se pružio uvid u funkcionisanje i izazove sistema interne revizije. Studija je koristila model uređene logističke regresije za analizu podataka, gde je procenjeno kako različite nezavisne varijable utiču na delotvornost interne revizije. Rezultati ukazuju na to da je jačanje kapaciteta i broja internih revizora ključni aspekt razvojnih strategija, ali kvalitet i kvantitet revizora i dalje predstavljaju značajnu zabrinutost. Uz navedeno, autori naglašavaju sledeće zaključke: da žene revizori značajno povećavaju efektivnost interne revizije, da prisustvo kompetentnih zaposlenih pozitivno predviđa efektivnost interne revizije, da sposobnost internih revizora za nezavisan rad u velikoj meri utiče na njihovu efektivnost, da dostupnost i ljudskih i materijalnih resursa predviđa efektivnost interne revizije, da uglađen odnos između internih i eksternih revizora značajno utiče na efektivnost, te da postojanje standardizovane i odobrene povelje interne revizije pozitivno utiče na efektivnost interne revizije.

Autori rada „Odrednica kvaliteta rezultata interne revizije sa radnim iskustvom kao moderacijom“, **Tofan Wahyudi, Eny Rochaida i Dirga Lestari (2021)**, imali su za cilj analizirati i testirati različite faktore koji utiču na kvalitet rezultata interne revizije. Istraživanje je obuhvatilo ukupno 74 ispitanika iz javnog sektora. Važno je naglasiti da su autori u svom radu merili nekoliko indikatora vezanih za svaku varijablu (11):

- **Kompetencija:** Znanje i stručnost u reviziji, samorazvoj, razumevanje tehnika revizije.
- **Nezavisnost:** Sposobnost rada bez predrasuda, pridržavanja ponašanja i čuvanja činjenica nepromenjenih vanjskim uticajima.
- **Integritet:** Posvećenost etičkim standardima, poštenje i pouzdanost u izveštavanju o nalazima.
- **Kvalitet rezultata revizije:** Tačnost nalaza, preporuke koje se mogu preduzeti na osnovu revizija.
- **Radno iskustvo:** dužina službe, učešće u revizijama i broj nalaza revizije.

U analizi podataka korišten je model strukturne jednačine (SEM), s testiranjem hipoteza kroz multivarijantnu analizu pomoću programa SmartPLS. Glavni nalazi istraživanja do kojih su autori došli ukazuju na sledeće: Kompetentnost ima negativan i beznačajan uticaj na kvalitet rezultata revizije; Nezavisnost takođe pokazuje negativan i beznačajan uticaj na rezultate revizije; Integritet, naprotiv, ima pozitivan i značajan uticaj na kvalitet rezultata revizije. Umereni efekti radnog iskustva na kompetentnost i nezavisnost u odnosu na rezultate revizije su negativni i beznačajni, dok Uticaj integriteta na kvalitet revizije sa radnim iskustvom kao moderirajućom varijablom je također pozitivan, ali beznačajan. Ovakvi rezultati ukazuju na neophodnost jačanja integriteta revizora i sugerišu da bi u budućim istraživanjima trebalo dalje istražiti i dodatne varijable koje mogu uticati na kvalitet revizije, kao što su odgovornost i profesionalna opreznost.

U radu „Uticajni faktori delotvornosti interne revizije: konceptualni model“, autori **Ayman Abdelrahim i Husam-Aldin N. Al-Malkawi (2022)** sproveli su istraživanje pomoću sistematskog pregleda literature. Ova metodologija omogućila je precizno prikupljanje relevantnih podataka i analizu postojećih studija kako bi se došlo do ključnih informacija o efikasnosti interne revizije. Do uzorka ovog kompleksnog istraživanja se došlo analize više od 5.000 radova, od kojih je, nakon detaljnog pregleda i procene kvaliteta, odabrano 34 naučna rada. Za odabir uzorka obuhvaćen je i dug vremenski period, tačnije od 1999. do 2022. godine, čime je osigurano uključivanje što šireg spektra istraživanja i oslanjanje na pouzdane i aktuelne izvore. Cilj ovog istraživanja bio je identificirati ključne faktore koji utiču na učinkovitost interne revizije i integrirati ih u konceptualni model. Ključni faktori koji su identificirani u istraživanju uključuju (1):

- **Organizacijske karakteristike,** koje obuhvataju veličinu interne revizije i njenu nezavisnost. Ovi elementi ključni su za osiguranje profesionalnog standarda i neovisnog nastupa interne revizije unutar organizacijske strukture.

- Odnosi, koji uključuju kvalitetnu saradnju s odborom za reviziju i neophodnu podršku višeg menadžmenta. Ovi odnosi značajno utiču na efikasnost interne revizije, posebno u pogledu resursa, podrške i usvajanja preporuka.
- Procesi interne revizije, s naglaskom na implementaciji pristupa temeljenog na riziku, koji omogućava fokusiranje na ključna područja rizika unutar organizacije, te programa osiguranja kvalitete, kojim se standardizira i unapređuje kvalitet revizijskih procesa.
- Resursi, koji se odnose na kompetencije internog revizorskog osoblja, njihovo znanje, veštine i kontinuiranu obuku, ali također i na outsourcing, koji organizacijama omogućava pristup specijalizovanim stručnjacima kad god je to potrebno.
- Koordinacija, koja se ogleda kroz implementaciju modela kombiniranog osiguranja i uskog rada interne revizije s eksternim revizorima, čime se osigurava veća efikasnost i izbegava preklapanje revizorskih aktivnosti.

Cilj istraživanja rada „Određnica kvaliteta revizije na osnovu modela sposobnosti interne revizije“, autora **S. Hastuti, R. P. Sari, O. Tannar (2018)**, je unaprediti stručnost revizora kroz analizu uticaja kompetencije, nezavisnosti, pritiska poslušnosti i sistema interne kontrole na kvalitet rezultata revizije, koristeći model strukturalnih jednačina. Drugim rečima, istraživanje nastoji ustanoviti faktore koji utiču na kvalitet revizije kako bi se pružile praktične smernice za poboljšanje revizorskih praksi, povećanje transparentnosti i profesionalnosti u okviru interne revizije u javnom sektoru. Autori su za potrebe ovog istraživanja prikupili podatke putem anketnih upitnika, što omogućava direktno ispitivanje percepcija i iskustava revizora u odnosu na navedene varijable istraživanja. Uzorak je obuhvatao ukupno 53 interna revizija u javnom sektoru u Indoneziji.

Sprovedenim istraživanjem, autori su ustanovili sledeće ključne indikatore koji utiču na kvalitet rezultata revizije (3):

- **Kompetencija:** Reflektuje znanje, stručnost i iskustvo revizora. Kompetentni revizori osiguravaju kvalitetniji revizorski proces kroz primenu profesionalnih standarda i prenose vredne povratne informacije odgovornim organima organizacije.
- **Nezavisnost:** Sposobnost revizora da deluju profesionalno i objektivno, bez vanjskog uticaja.
- **Pritisak poslušnosti:** Pritisak koji nadređeni ili drugi autoriteti vrše na revizore kako bi donosili odluke u korist određenih interesa. Ova vrsta pritiska smanjuje objektivnost revizije i može izazvati moralne dileme i konflikte interesa.
- **Sistem interne kontrole:** Uključuje procese revizija, nadzor, evaluacije i praćenje koji osiguravaju pravovremeno otkrivanje nepravilnosti, zloupotreba ovlasti i curenja resursa. Efikasna interna kontrola pomaže organizacijama da bolje prate ciljeve i smanjuju rizike.
- **Kvalitet rezultata revizije:** Meren kroz tačnost, objektivnost, pravovremenost i celovitost revizorskih izveštaja. Kvalitetni rezultati revizije ojačavaju poverenje javnosti i unapređuju transparentnost u upravljanju.

Rezultati istraživanja, analizom odnosa indikatora i kvaliteta revizije ustanovili su da: Kompetencija revizora ima pozitivan i značajan uticaj na kvalitet rezultata revizije. Nezavisnost nije značajno uticala na kvalitet revizije. Pritisak poslušnosti također nije imao značajan uticaj na kvalitet revizije. Međutim, primjećeno je da pritisak od nadređenih često stvara konflikt interesa i moralne dileme kod revizora, što može indirektno smanjiti objektivnost izveštaja. Te da je efikasan sistem interne kontrole značajno utiče na kvalitet revizije jer omogućava rano prepoznavanje nepravilnosti i osigurava da organizacijski ciljevi budu postignuti. Time se može zaključiti da istraživanje ističe važnost ključnih faktora, posebno kompetencije revizora i sistema interne kontrole, u osiguravanju visokokvalitetne revizije. No, problemi kao što su nedovoljna nezavisnost, pritisak poslušnosti i ograničeni resursi i dalje su prepreke za postizanje bolje revizorske prakse. Uvođenje dodatnih obuka i jačanje sistema kontrole preporučuje se za unapređenje revizijskih procesa u javnom sektoru. Istraživanje ima i praktične implikacije za vlade koje trebaju dodatno raditi na jačanju kompetencija i kapaciteta svojih revizora.

U radu autora **Aida Krichene i Emna Baklouti (2020)**, „Kvalitet interne revizije: percepcije i objašnjenja internih revizora iz Tunisa“, cilj je razumeti kako interni revizori u Tunisu percipiraju kvalitet interne revizije i identificirati različite profile revizora na osnovu njihove percepcije determinanti kvaliteta interne revizije. Istraživanje teži ka kreiranju modela za merenje kvaliteta interne revizije prema percepcijama revizora koristeći specifične faktore koji utiču na kvalitet interne revizije. Uzorak ovog istraživanja se sastoji od 104 internih revizora zaposlenih u Tunisu. Pri odabiru uzorka, korišten je upitnik s 22 stavke podeljen u pet dimenzija, a istraživanjem su obuhvaćeni revizori iz privatnog i javnog sektora.. Za obradu podataka istraživanja koristila se metoda faktorske analize radi izdvajanja glavnih faktora i proveru validnosti modela.

Na temelju rada, identificirano je sedam determinanti kvaliteta interne revizije (6):

- Znanje internog revizora (obrazovanje, certifikati, iskustvo, korišćenje moderne tehnologije).
- Polje delovanja internog revizora (mogućnost revidiranja svih delova organizacije).
- Nezavisnost izveštavanja (bez vanjskog uticaja na nalaze revizije).
- Uvažavanje profesionalnih standarda (usklađenost sa standardima interne revizije).
- Saradnja s eksternim revizorom (redovni sastanci i koordinacija).
- Pristup informacijama (slobodan pristup potrebnim podacima).
- Lični odnosi internog revizora (odnos sa upravljačkim timom i odborom za reviziju).

Rezultati istraživanja ukazuju na to da su najvažniji faktori kvaliteta interne revizije: Polje delovanja revizora i pristup informacijama najviše objašnjavaju kvalitet revizije. Manje značajni faktori: Znanje internog revizora i saradnja s vanjskim revizorom nisu imali značajan učinak na kvalitet revizije. Kao zaključak, ovi faktori doprinose kvalitetnijem upravljanju i boljem funkcionisanju revizijskih aktivnosti u tuniskim organizacijama.

„Faktori koji utiču na efikasnost interne revizije preduzeća u Vijetnamu“ rad je autora **The Hung Dinh, Duc Cuong Pham i Tuan Thi Nguyen (2020)**. Istraživanje je nastojalo razumeti kako karakteristike interne revizije, poput veličine, kapaciteta revizora, dometa, metoda, nezavisnosti i operativne osnove, doprinose povećanju efikasnosti interne revizije. Uzorak istraživanja uključuje 114 anketa prikupljenih od 38 preduzeća u Vijetnamu tokom perioda 2018-2019. uzorak obuhvata 38 internih revizora, 28 predstavnika izvršnih odbora i 38 predstavnika odbora direktora. Podaci su obrađeni primenom faktorske analize. Sprovedenjem analize, autori istraživanja ustanovili su faktore interne revizije koji utiču na njenu efikasnost (2):

- Veličina interne revizije: Broj revizora u organizaciji.
- Kapacitet internih revizora: Zasnovano na znanju, iskustvu i veštinama revizora.
- Opseg interne revizije: Uključuje obuhvat sadržaja, objekata i ciklusa revizije.
- Metode interne revizije: Koristi se pristup zasnovan na riziku, naprednoj tehnologiji i kontinuiranoj reviziji.
- Nezavisnost interne revizije: Uključuje pristup informacijama, ovlašćenja i izveštavanje na najvišem nivou upravljanja.
- Operativna osnova interne revizije: Pravilnici, godišnji planovi i programi za osiguranje kvaliteta revizije.
- Efikasnost interne revizije: Procenjuje učinkovitost u povećanju kvaliteta upravljanja, usklađenosti, smanjenju rizika za gubitke i poboljšanju korporativnog upravljanja.

Autori ovog istraživanja, analizom prikupljenih podataka ustanovili su koji su to glavni faktori koji utiču na efikasnost. Faktor sa najvećim uticajem je Operativna osnova i metode interne revizije, dok Kapacitet revizora, opseg revizije, veličina revizije i nezavisnost također pozitivno utiču na efikasnost revizije, ali manjim intenzitetom. S tim u vezi, svi istraživani faktori imaju pozitivan uticaj na efikasnost interne revizije. Na osnovu rezultata istraživanja autori rada su definisali i predloge za unapređenje koji uključuju: Jačanje operativne osnove revizije, primena modernih metoda revizije, povećanje nezavisnosti revizije, proširenje opsega revizije, te povećanje veličine i kapaciteta revizorskog osoblja. Rezultati naglašavaju važnost efikasne interne revizije u poboljšanju upravljanja, smanjenju rizika i povećanju ukupne učinkovitosti poslovanja preduzeća čelika u Vijetnamu.

Cilj istraživanja „Prethodnici i implikacije kvaliteta interne revizije na efikasnost interne revizije“, autora **Karpal Singh Dara Singh, Sajitha Ravindran, Yuvaraj Ganesan, Ghazanfar Ali Abbasi, i Hasnah Haron (2021)**, je bolje razumevanje faktora koji doprinose efikasnosti interne revizije i istraživanje odnosa između interne revizije i kvaliteta interne revizije, što ima direktne implikacije na korporativno upravljanje u organizacijama. Drugim rečima, postizanjem cilja istraživanja, autori žele ukazati na konkretne faktore koji mogu pomoći menadžerima i rukovodiocima interne revizije u efektivnom dizajnu i sprovođenju unutrašnjih kontrola te postizanju boljih rezultata revizije koji podržavaju kontinuirano unapređenje korporativnih praksi i performansi.

Za sprovođenje istraživanja, autori su koristili uzorak od 102 popunjena upitnika od strane internih revizora i rukovodilaca interne revizije iz 12 multinacionalnih kompanija u Maleziji. Indikatori koje su autori ustanovili ovim istraživanjem se dele na indikatore povezane sa efikasnošću interne revizije i indikatore povezane sa kvalitetom interne revizije. Tri glavna indikatora koji utiču na efikasnost interne revizije su (8):

- Podrška menadžmenta: Odnosi se na nivo podrške koju menadžment pruža internim revizorima u obavljanju njihovih zadataka. Ključne oblasti obuhvataju: Obezbeđivanje resursa potrebnih za reviziju, uključujući adekvatno i obučeno osoblje. Uključivanje menadžmenta u planiranje revizije. Pravovremena reakcija na nalaze i preporuke revizije.
- Podrška i prihvatanje od strane revidiranih odeljenja: Ovo uključuje stepen saradnje i kooperacije revidiranih odeljenja sa unutrašnjim revizorima. Indikacije uključuju: Lak pristup dokumentaciji, informacijama, i procesima važnim za reviziju. Spremnost revidiranih odeljenja da prihvate rezultate revizije i preporuke.
- Koordinacija između odeljenja: Uključuje nivo koordinacije između interne revizije i drugih funkcija u organizaciji. Indikacije koordinacije uključuju: Saradnju i sinhronizaciju zadataka između odeljenja radi efikasnog sprovođenja revizije. Razmenu relevantnih informacija i izveštaja kako bi se izbegla preklapanja u radu. Jasnoća u podeli odgovornosti za zadatke interne revizije.

Potom, kvalitet interne revizije povezan je sa tri temeljna principa, koja su takođe indikatori efikasnosti. Ovo su kako autori navode „stubovi“ interne revizije (8):

- Nezavisnost: Osnovni kriterijum za efikasno obavljanje revizije. Odnosi se na slobodu revizora da deluju bez pritisaka, interferencija ili sukoba interesa. Ključne karakteristike: Interni revizori imaju potpunu autonomiju u pristupu informacijama i pitanjima koja smatraju relevantnim. Revizori nisu pod direktnim uticajem menadžmenta ili revidiranih odeljenja.
- Objektivnost: Podrazumeva nepristrasnost u obavljanju revizorskih zadataka i donošenju zaključaka. Ključne karakteristike: Interni revizori izbegavaju svakakav sukob interesa (npr. revizija timova gde rade prijatelji ili rođaci). Revizorski nalazi su utemeljeni na dokazima, a ne na ličnim stavovima.
- Kompetencija: Odnosi se na sposobnost i nivo profesionalnog znanja internog revizora. Ključne karakteristike: Revizori imaju relevantne akademske kvalifikacije. Poseduju profesionalne sertifikate (poput Certified Internal Auditor – CIA, ovlašteni interni revizor). Kontinuirano unapređuju svoja znanja i veštine kroz profesionalni razvoj. Imaju praktično iskustvo u oblasti interne revizije.

Podaci su analizirani koristeći strukturalno modeliranje jednačina (SEM) pomoću softvera SmartPLS 3.0. Analiza je uključivala validaciju modela kroz pouzdanost, konvergentnu i diskriminantnu validnost. Rezultati ovog istraživanja ukazali su da podrška menadžmenta, koordinacija između odeljenja i podrška/kooperacija revidiranih odeljenja

značajno utiču na efikasnost interne revizije. Te da nezavisnost, objektivnost, i kompetencija interne revizije pozitivno utiču na kvalitet interne revizije. Uz to, a na osnovu rezultata istraživanja, autori ukazuju na važnu ulogu menadžmenta. Njegova podrška ključna je za efikasnost interne revizije kroz resurse, trening i saradnju. Glavni zaključak istraživanja je da efikasno sprovedena interna revizija, koja je nezavisna, objektivna i kompetentna, dovodi do kvalitetnijih revizija i poboljšava organizacione procese i usklađenost sa korporativnim upravljanjem.

Na osnovu prethodno iznetog pregleda literature u vezi faktora kvaliteta interne revizije, kreirana je Tabela 1 koja pokazuje osnovne specifičnosti prezentovanih radova sa aspekta korišćenog uzorka i metodologije istraživanja, indikatora kvaliteta i ključnih rezultata po pitanju faktora koji utiču na kvalitet interne revizije.

Na osnovu pregleda dosadašnjih istraživanja može se zaključiti da ne postoji jedinstvena metodologija po pitanju istraživanja koji faktori utiču na kvalitet interne revizije. I pored toga određeni faktori kvaliteta interne revizije ističu se kao najznačajniji i kao najčešće korišćeni u modelima ocene kvaliteta interne revizije. Shodno navedenom, u nastavku je kreirana Tabela 2 koja ukazuje koji su ključni faktori kvaliteta interne revizije koji su identifikovani u postojećim istraživanjima.

Tabela 1. Prikaz modela ocene kvaliteta interne revizije

Naslov rada, autori i godina objave rada)	Izgradnja indeksa evaluacije kvaliteta interne revizije: dokazi kompanija koje kotiraju na berzi u provinciji Jiangsu, Kina (Originalni naslov: Constructing internal audit quality evaluation index: evidence from listed companies in Jiangsu province, China) Ren Kai, Kong Yusheng, Albert Henry Ntarmah i Chen Ti (2022)
Uzorak i metodologija	Uzorak: 27 kompanija koje se nalaze na berzi u provinciji Jiangsu, Kina. Metodologija: Proces analitičke hijerarhije (AHP)
Indikatori	36 indikatora razvrstanih u pet dimenzija: <ul style="list-style-type: none"> • Zadovoljstvo zainteresovanih strana: 8 indikatora • Doprinos zainteresovanih strana: 9 indikatora • Finansijski rezultati: 7 indikatora • Proces interne revizije: 6 indikatora • Učenje i rast: 6 indikatora
Rezultati	<ul style="list-style-type: none"> • Dimenzija procesa interne revizije je najkritičnija • Stepem prihvatanja zaključaka interne revizije od strane menadžmenta je ključni među pokazateljima zadovoljstva zainteresovanih strana • Saglasnost zainteresovanih stranama o važnosti dimenzija i indikatora za efektivnu procenu i poboljšanje kvaliteta interne revizije • Kombinovani metodološki pristup istraživanja osigurao je sveobuhvatan, pouzdan i validan indeks evaluacije kvaliteta interne revizije

Naslov rada, autori i godina objave rada)	Odrednice efikasnosti interne revizije (IAE) u javnom preduzeću Etiopije, slučaj južnog regiona (Originalni naslov: Determinants of Internal Audit Effectiveness (IAE) in the Ethiopian Public Enterprise, Case of Southern Region) Solomon Kebede Menza, Abraham Aga, Wondwossen Jerene (2019)
Uzorak i metodologija	Uzorak: 118 internih revizora iz javnog sektora Metodologija: Regresiona analiza
Indikatori	<ul style="list-style-type: none"> • Kompetentnost osoblja • Nezavisnost odelenja interne revizije • Dostupnost resursa • Podrška menadžmenta • Odnosi između internih i eksternih revizora • Postojanje odobrene povelje interne revizije
Rezultati	<ul style="list-style-type: none"> • Važnost efektivnosti interne revizije za bolje upravljanje i upravljanje resursima u kancelarijama javnog sektora. • Jačanje mehanizama podrške internim revizorima, fokusirajući se na razvoj kompetencija, osiguravanje nezavisnosti i podsticanje saradnje između internih i eksternih revizora. • Prisustvo revizorske povelje kao kritične determinante efektivnosti interne revizije u javnom sektoru.

Naslov rada, autori i godina objave rada)	Odrednica kvaliteta rezultata interne revizije sa radnim iskustvom kao moderacijom (Originalni naslov: Determinant of Quality of Internal Audit Results with Work Experience As A Moderation) Tofan Wahyudi, Eny Rochaida i Dirga Lestari (2021)
Uzorak i metodologija	Uzorak: 74 ispitanika iz javnog sektora Metodologija: Model strukturne jednačine (SEM), uz upotrebu SmartPLS softvera.
Indikatori	<ul style="list-style-type: none"> • Kompetencija: Znanje i stručnost u reviziji, samorazvoj, razumevanje tehnika revizije. • Nezavisnost: Sposobnost rada bez predrasuda, pridržavanja ponašanja i čuvanja činjenica nepromenjenih vanjskim uticajima. • Integritet: Posvećenost etičkim standardima, poštenje i pouzdanost u izveštavanju o nalazima. • Kvalitet rezultata revizije: Tačnost nalaza, preporuke koje se mogu preduzeti na osnovu revizija. • Radno iskustvo: dužina službe, učešće u revizijama i broj nalaza revizije.
Rezultati	<ul style="list-style-type: none"> • Kompetentnost ima negativan i beznačajan uticaj na kvalitet rezultata revizije; Nezavisnost ima negativan i beznačajan uticaj na rezultate revizije; • Integritet ima pozitivan i značajan uticaj na kvalitet rezultata revizije; Umereni efekti radnog iskustva na kompetentnost i nezavisnost u odnosu na rezultate revizije su negativni i beznačajni; • Uticaj integriteta na kvalitet revizije sa radnim iskustvom kao moderirajućom varijablom je pozitivan, ali beznačajan.

Naslov rada, autori i godina objave rada)	Uticajni faktori delotvornosti interne revizije: konceptualni model (Originalni naslov: The Influential Factors of Internal Audit Effectiveness: A Conceptual Model) Ayman Abdelrahim i Husam-Aldin N. Al-Malkawi (2022)
Uzorak i metodologija	Uzorak: 34 naučna rada Metodologija: sistemski pregled literature
Indikatori	Pet ključnih faktora interne revizije i njihove dimenzije: <ul style="list-style-type: none"> • Organizacijske karakteristike interne revizije (nezavisnost i veličina interne revizije) • Odnosi interne revizije (odnos s revizijskim odborom i podrška višeg menadžmenta) • Procesi interne revizije (primena revizije temeljene na riziku i program osiguranja i poboljšanja kvalitete) • Resursi interne revizije (kompetencije internih revizora i outsourcing interne revizije) • Koordinacija s drugim davateljima usluga osiguranja (vođenje implementacije kombiniranog osiguranja i koordinacija s vanjskim revizorom)
Rezultati	Autor naglašava važnost svakog faktora za učinkovitost interne revizije te pruža temelj za buduća istraživanja i testiranje modela.

Naslov rada, autori i godina objave rada)	Određnica kvaliteta revizije na osnovu modela sposobnosti interne revizije (Originalni naslov: The determinant of Audit Quality Based on Internal Audit Capability Model (IACM)) S. Hastuti, R. P. Sari, O. Tannar (2018)
Uzorak i metodologija	Uzorak: se sastoji od 53 interna revizija u javnom sektoru u Indoneziji Metodologija: Metod strukturalnih jednačina
Indikatori	Faktori kvaliteta interne revizije su grupisani u 5 grupa: <ul style="list-style-type: none"> • Kompetencija • Nezavisnost • Pritisak poslušnosti • Sistem interne kontrole • Kvalitet rezultata revizije
Rezultati	<ul style="list-style-type: none"> • Kompetencija revizora ima pozitivan i značajan uticaj na kvalitet rezultata revizije. • Nezavisnost nije značajno uticala na kvalitet revizije. • Pritisak poslušnosti također nije imao značajan uticaj na kvalitet revizije. • Efikasan sistem interne kontrole značajno utiče na kvalitet revizije jer omogućava rano prepoznavanje nepravilnosti i osigurava da organizacijski ciljevi budu postignuti.

Naslov rada, autori i godina objave rada)	Kvalitet interne revizije: percepcije i objašnjenja internih revizora u Tunisu (Originalni naslov: Internal audit quality: perceptions of Tunisian internal auditors an explanatory research) Aida Krichene i Emna Baklouti (2020)
Uzorak i metodologija	Uzorak: 104 revizora iz privatnog i javnog sektora u Tunisu. Metodologija: metoda faktorske analize
Indikatori	Faktori kvaliteta interne revizije: <ul style="list-style-type: none"> • Znanje internog revizora • Polje delovanja internog revizora • Nezavisnost izveštavanja • Uvažavanje profesionalnih standarda • Saradnja s eksternim revizorom • Pristup informacijama • Lični odnosi internog revizora
Rezultati	<ul style="list-style-type: none"> • Polje delovanja revizora i pristup informacijama najviše objašnjavaju kvalitet revizije. • Manje značajni faktori: Znanje internog revizora i saradnja s vanjskim revizorom nisu imali značajan učinak na kvalitet revizije.

Naslov rada, autori i godina objave rada)	Faktori koji utiču na efikasnost interne revizije preduzeća čelika u Vijetnamu (Originalni naslov: Factors Affecting the Internal Audit Effectiveness of Steel Enterprises in Vietnam) The Hung Dinh, Duc Cuong Pham i Tuan Thi Nguyen (2020)
Uzorak i metodologija	Uzorak: 114 anketa prikupljenih od 38 preduzeća u Vijetnamu tokom perioda 2018-2019. Metodologija: metoda faktorske analize
Indikatori	Faktori interne revizije: <ul style="list-style-type: none"> • Znanje internog revizora • Polje delovanja internog revizora • Nezavisnost izveštavanja • Uvažavanje profesionalnih standarda • Saradnja s eksternim revizorom • Pristup informacijama • Lični odnosi internog revizora
Rezultati	Faktor sa najvećim uticajem je Operativna osnova i metode interne revizije, dok Kapacitet revizora, opseg revizije, veličina revizije i nezavisnost također pozitivno utiču na efikasnost revizije, ali manjim intenzitetom.

Naslov rada, autori i godina objave rada	Prethodnici i implikacije kvaliteta interne revizije na efikasnost interne revizije (Originalni naslov: Antecedents and Internal Audit Quality Implications of Internal Audit Effectiveness) Karpal Singh Dara Singh, Sajitha Ravindran, Yuvaraj Ganesan, Ghazanfar Ali Abbasi, i Hasnah Haron (2021)
Uzorak i metodologija	Uzorak: 102 popunjena upitnika od strane revizora i rukovodioca interne revizije iz 12 kompanija u Maleziji. Metodologija: strukturalno modeliranje jednačina (SEM) pomoću softvera SmartPLS 3.0.
Indikatori	Indikatori efikasnosti interne revizije: <ul style="list-style-type: none"> • Podrška menadžmenta • Podrška i prihvatanje od strane revidiranih odeljenja • Koordinacija između odeljenja Indikatori kvaliteta interne revizije: <ul style="list-style-type: none"> • Nezavisnost • Objektivnost • Kompetencija
Rezultati	<ul style="list-style-type: none"> • Podrška menadžmenta, koordinacija između odeljenja i podrška/kooperacija revidiranih odeljenja značajno utiču na efikasnost interne revizije. • Nezavisnost, objektivnost, i kompetencija interne revizije pozitivno utiču na kvalitet interne revizije

Tabela 2. Ključni faktori kvaliteta interne revizije identifikovani u radovima, rangirani po broju radova

Indikator	Broj radova	Autori (i godina)
Kompetentnost	7	<ul style="list-style-type: none"> • Solomon Kebede Menza, Abraham Aga, Wondwossen Jerene (2019) • Tofan Wahyudi, Eny Rochaida i Dirga Lestari (2021) • Ayman Abdelrahim i Husam-Aldin N. Al-Malkawi (2022) • S. Hastuti, R. P. Sari, O. Tannar (2018) • Aida Krichene i Emna Baklouti (2020) • The Hung Dinh, Duc Cuong Pham i Tuan Thi Nguyen (2020) • Karpal Singh Dara Singh, Sajitha Ravindran, Yuvaraj Ganesan, Ghazanfar Ali Abbasi, i Hasnah Haron (2021)
Nezavisnost	7	<ul style="list-style-type: none"> • Solomon Kebede Menza, Abraham Aga, Wondwossen Jerene (2019) • Tofan Wahyudi, Eny Rochaida i Dirga Lestari (2021) • Ayman Abdelrahim i Husam-Aldin N. Al-Malkawi (2022) • S. Hastuti, R. P. Sari, O. Tannar (2018) • Aida Krichene i Emna Baklouti (2020) • The Hung Dinh, Duc Cuong Pham i Tuan Thi Nguyen (2020) • Karpal Singh Dara Singh, Sajitha Ravindran, Yuvaraj Ganesan, Ghazanfar Ali Abbasi, i Hasnah Haron (2021)

Pristup informacijama	4	<ul style="list-style-type: none"> • Solomon Kebede Menza, Abraham Aga, Wondwossen Jerene (2019) • Ayman Abdelrahim i Husam-Aldin N. Al-Malkawi (2022) • Aida Krichene i Emna Baklouti (2020) • The Hung Dinh, Duc Cuong Pham i Tuan Thi Nguyen (2020)
Uvažavanje profesionalnih standarda	4	<ul style="list-style-type: none"> • Solomon Kebede Menza, Abraham Aga, Wondwossen Jerene (2019) • Tofan Wahyudi, Eny Rochaida i Dirga Lestari (2021) • Aida Krichene i Emna Baklouti (2020) • The Hung Dinh, Duc Cuong Pham i Tuan Thi Nguyen (2020)
Saradnja sa eksternom revizijom	4	<ul style="list-style-type: none"> • Solomon Kebede Menza, Abraham Aga, Wondwossen Jerene (2019) • Ayman Abdelrahim i Husam-Aldin N. Al-Malkawi (2022) • Aida Krichene i Emna Baklouti (2020) • The Hung Dinh, Duc Cuong Pham i Tuan Thi Nguyen (2020)
Procesi interne revizije	3	<ul style="list-style-type: none"> • Ren Kai, Kong Yusheng, Albert Henry Ntarmah i Chen Ti (2022) • Ayman Abdelrahim i Husam-Aldin N. Al-Malkawi (2022) • S. Hastuti, R. P. Sari, O. Tannar (2018)
Podrška menadžmenta	3	<ul style="list-style-type: none"> • Solomon Kebede Menza, Abraham Aga, Wondwossen Jerene (2019) • Ayman Abdelrahim i Husam-Aldin N. Al-Malkawi (2022) • Karpal Singh Dara Singh, Sajitha Ravindran, Yuvaraj Ganesan, Ghazanfar Ali Abbasi, i Hasnah Haron (2021)
Objektivnost	2	<ul style="list-style-type: none"> • Tofan Wahyudi, Eny Rochaida i Dirga Lestari (2021) • Karpal Singh Dara Singh, Sajitha Ravindran, Yuvaraj Ganesan, Ghazanfar Ali Abbasi, i Hasnah Haron (2021)
Zadovoljstvo	2	<ul style="list-style-type: none"> • Ren Kai, Kong Yusheng, Albert Henry Ntarmah i Chen Ti (2022) • S. Hastuti, R. P. Sari, O. Tannar (2018)

ZAKLJUČAK

Interna revizija igra ključnu ulogu u unapređenju poslovanja organizacije, pružajući nezavisno i objektivno uveravanje, uz doprinos efektivnosti upravljanja, kontrole i procesa upravljanja rizikom. Kvalitet interne revizije značajno utiče na sveukupno poverenje zainteresovanih strana i uspeh organizacije, posebno kroz njen doprinos kredibilitetu, usklađenosti sa zakonima i standardima te efikasnosti organizacionih procesa (2). Kvalitet interne revizije ne samo da osigurava transparentnost i odgovornost unutar organizacije, već doprinosi i njenoj dugoročnoj održivosti u dinamičnom poslovnom okruženju (12).

Kvalitet interne revizije mora kontinuirano da se evaluira kako bi se identifikovali faktori koji doprinose kvalitetu interne revizije, odnosno kako bi se identifikovala kritična područja po pitanju kvaliteta interne revizije. Kao najznačajniji faktori kvaliteta interne revizije ističu se kompetentnost i nezavisnost interne revizije. Ovi faktori postavljaju se kao osnova za kvalitetno uspostavljanje i funkcionisanje interne revizije. Za pitanje kvaliteta interne revizije odgovoran je pre svega rukovodilac službe interne revizije. U interesu rukovodica službe za internu reviziju, ali i u interesu menadžmenta, odbora i celokupnog preduzeća u kojem posluje interna revizija, je da se kvalitet interne revizije kontinuirano unapređuje. Upravo se kroz istraživanje faktora kvaliteta interne revizije mogu identifikovati ključni faktori koji pozitivno ili negativno utiču na kvalitet interne revizije, te shodno tome se mogu preduzeti određeni koraci u cilju unapređenja kvaliteta interne revizije.

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Review of Factors Affecting the Quality of Internal Audit

Abstract: *Internal audit, as an independent and objective function, plays a key role in improving organizational performance by assessing and enhancing the effectiveness of risk management, control, and organizational processes. Although not legally required in all countries, its establishment is becoming increasingly important, particularly in the public sector, financial organizations, and corporations, to enhance operations, achieve objectives, and mitigate risks. The quality of internal audit is defined by its ability to meet organizational goals by providing valuable information to management, ensuring regulatory compliance, managing risks, and improving internal control systems and organizational processes. Its significance is reflected in increasing audit credibility, stakeholder trust, and the long-term sustainability of an organization. Key quality factors include professional standards, management support, independence, objectivity, auditor competence, and effective coordination with external auditors. Although there is no universal model for assessing internal audit quality, research emphasizes the importance of various methodological approaches, including SEM methodology, factor analysis, regression models, and systematic literature reviews, to gain a more precise understanding of quality indicators. This paper presents research focused on examining internal audit quality and identifying key factors that determine it.*

Keywords: *internal audit, internal audit quality, factors affecting internal audit quality*

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INTRODUCTION

Internal audit is an independent and objective assurance and consulting activity designed to add value and improve an organization's operations. Through its activities, internal audit helps organizations achieve their objectives by adopting a systematic and disciplined approach to assessing and enhancing the effectiveness of risk management, control, and governance processes. In this regard, internal audit examines all business functions, activities, and processes within an organization. This may include ensuring compliance with regulations and internal policies, as well as evaluating operational efficiency and effectiveness. Internal audit is legally required only for certain organizations, primarily in the public sector, financial institutions, and entities of public interest. Despite the absence of a universal legal obligation, there are strong recommendations for establishing internal audit in other types of organizations to improve and maintain operations, facilitate goal achievement, and reduce risks. To ensure the proper functioning of internal audit, a high level of quality must be maintained, which depends on multiple factors. Although extensive global research focuses on defining and measuring internal audit quality, including the factors influencing it, a standardized assessment model and precisely defined influencing factors have not yet been established. The objective of this paper is to review existing research on internal audit and contribute to the literature by providing insight into identified factors that impact internal audit quality. Such a study is of primary interest to regulatory and governance bodies of organizations legally required to establish and monitor internal audit quality, as well as to organizations that follow recommendations for setting up and maintaining this function.

DETERMINING INTERNAL AUDIT QUALITY

Internal audit quality refers to the ability and efficiency of internal audit to fulfill its organizational objectives (1). Some of the main goals of internal audit include providing valuable information to management, ensuring compliance with regulations and standards, monitoring and controlling financial reporting, managing risks with improvement recommendations, and participating in the oversight of various organizational processes (5). Achieving high-quality internal audit work requires adherence to professional standards and legal regulations (13). Additionally, internal audit quality is established by ensuring and monitoring various factors that contribute to the effectiveness and efficiency of the internal audit function. Although the factors influencing internal audit quality have not yet been officially defined and standardized, numerous researchers have explored this topic and identified similar key influencing factors. A high-quality internal audit function is crucial for organizations, as it directly impacts the credibility and reliability of audit work, findings, and recommendations. It also enhances stakeholder trust and contributes to an organization's success and sustainability.

Multiple stakeholders are interested in internal audit quality. Primarily, governance bodies and decision-makers within an organization rely on internal audit to provide independent assurance on the effectiveness of processes and to offer recommendations for improvement. External auditors and regulatory authorities also depend on internal audit work to ensure compliance with relevant laws and regulations. Additionally, investors and shareholders are interested in internal audit quality, as it provides assurance that their investments are protected through effective risk management and control processes (4).

The primary responsibility for ensuring the quality of the internal audit function lies with the Chief Audit Executive (CAE) (10). This role includes establishing and maintaining a quality assurance and improvement program that covers all aspects of internal audit activities. Additionally, the internal audit committee oversees the internal audit function, ensuring that it operates efficiently and independently. Lastly, internal audit staff members are responsible for adhering to professional standards and contributing to the overall quality of the audit function.

In light of the above, internal audit quality is undoubtedly a key aspect that contributes to the overall success of an organization and its ability to navigate challenges in a dynamic business environment.

CLASSIFICATION OF INTERNAL AUDIT QUALITY ASSESSMENT MODELS

A unified model for assessing internal audit quality has not yet been established in the literature, and several reasons contribute to this. Primarily, different types of organizations and variations in audit process approaches lead to diversity in existing models. Based on a review of available literature, two main groups of studies can be distinguished:

1. Studies examining indicators affecting internal audit quality: These studies focus on identifying and analyzing various factors and indicators, such as auditor competence, independence, integrity, and professional behavior, which may influence the quality of audit outcomes.
2. Studies examining how internal audit quality impacts or contributes to business performance: These studies explore how qualitative aspects of internal audit enhance overall organizational performance, improve operational efficiency, accountability, and strategic management.

More precisely established models for assessing internal audit quality can be classified based on several key methodologies used:

- **Models based on Structural Equation Modeling (SEM methodology):** These are the most prevalent in the literature. They use structural equations to analyze complex relationships between variables and allow for simultaneous testing of multiple hypotheses.

- **Models based on factor analysis:** This method is used to identify latent structures within a dataset and can help in understanding key quality indicators.
- **Models based on regression analysis:** These methods focus on examining causal relationships between specific factors and internal audit quality.
- **Models based on Analytical Hierarchy Process (AHP),** which combine quantitative and qualitative criteria.

In addition to the methodologies used for developing internal audit quality assessment models, the literature also includes numerous studies based on systematic literature reviews. These studies provide a comprehensive overview of conducted research on internal audit quality, aiming to systematize the applied methodologies and identify key quality factors.

OVERVIEW OF INTERNAL AUDIT QUALITY ASSESSMENT MODELS

Authors **Ren Kai, Kong Yusheng, Albert Henry Ntarmah, and Chen Ti (2022)**, in their study “Constructing Internal Audit Quality Evaluation Index: Evidence from Listed Companies in Jiangsu Province, China,” focused on creating an Internal Audit Quality Evaluation Index. For their research, they used a sample of 27 publicly listed companies in Jiangsu Province, China. The sample included stakeholders relevant to internal audit quality research, such as internal auditors, management personnel, and audit committee members. A diverse group of experts was also involved, including domestic and international scholars specializing in corporate governance and internal audit.

In their study, the authors applied a combination of methodologies to develop the Internal Audit Quality Evaluation Index, with a strong emphasis on the Analytical Hierarchy Process (AHP). Other methodologies used included a systematic literature review, the Balanced Scorecard (BSC) approach, the Delphi method, and model evaluation techniques.

The researchers constructed a multi-layered internal audit quality evaluation index consisting of five dimensions, with indicators serving as variables to assess different aspects of internal audit quality. The five key established dimensions are (5):

1. Stakeholder satisfaction – includes 8 indicators
2. Stakeholder contribution – includes 9 indicators
3. Financial performance – includes 7 indicators
4. Internal audit process – includes 6 indicators
5. Learning and growth – includes 6 indicators

Accordingly, the study identified a total of 36 indicators for the Internal Audit Quality Evaluation Index. The research findings indicated that the internal audit process dimension was the most critical, while the degree of management’s acceptance of internal audit

conclusions was highlighted as a key indicator of stakeholder satisfaction. The adoption and implementation of audit recommendations was considered the highest-priority indicator of financial performance. Additionally, the results reflected a broad consensus among stakeholders regarding the importance of these dimensions and indicators for the effective evaluation and enhancement of internal audit quality.

In the study “Determinants of Internal Audit Effectiveness (IAE) in the Ethiopian Public Enterprise, Case of Southern Region” by **Solomon Kebede Menza, Abraham Aga, and Wondwossen Jerene (2019)**, the authors focused on internal audits in 47 public sector organizations in Ethiopia. The total number of internal auditors in these public sector organizations comprised various organizational levels classified as core processing organizations and tier-level organizations. Accordingly, the study used a sample size of 118 internal auditors.

A mixed-methods approach (both qualitative and quantitative) was applied, integrating descriptive and econometric methods. Primary data were collected through questionnaires distributed to internal audit staff and interviews conducted with general managers/heads of organizations. Secondary data were obtained from reports and existing literature on internal audit effectiveness. The questionnaire was designed to quantify perceptions of internal audit effectiveness and its determinants, with a focus on various factors and indicators, including (7):

- Staff competence
- Independence of the internal audit department
- Availability of resources
- Management support
- Relationships between internal and external auditors
- Existence of an approved internal audit charter

While qualitative data were collected through interviews with key personnel to provide insight into the functioning and challenges of the internal audit system. The study employed an ordered logistic regression model for data analysis, assessing how different independent variables influence the effectiveness of internal auditing. The results indicate that strengthening the capacity and number of internal auditors is a key aspect of development strategies, but the quality and quantity of auditors remain a significant concern. In addition, the authors emphasize the following conclusions: that female auditors significantly enhance the effectiveness of internal auditing, that the presence of competent employees positively predicts the effectiveness of internal auditing, that the ability of internal auditors to work independently greatly influences their effectiveness, that the availability of both human and material resources predicts the effectiveness of internal auditing, that a smooth relationship between internal and external auditors significantly impacts effectiveness, and that the existence of a standardized and approved internal audit charter positively affects the effectiveness of internal auditing.

In the study “Determinant of Quality of Internal Audit Results with Work Experience As A Moderation” by **Tofan Wahyudi, Eny Rochaida, and Dirga Lestari (2021)**, the authors aimed to analyze and test various factors influencing the quality of internal audit results. The research involved a total of 74 respondents from the public sector. It is important to highlight that the authors measured several indicators related to each variable (11):

- Competence: Knowledge and expertise in auditing, self-development, understanding of audit techniques.
- Independence: Ability to work without bias, adherence to professional conduct, and maintaining facts unaffected by external influences.
- Integrity: Commitment to ethical standards, honesty, and reliability in reporting findings.
- Quality of audit results: Accuracy of findings, actionable recommendations based on audits.
- Work experience: Length of service, participation in audits, and the number of audit findings.

In the data analysis, the Structural Equation Modeling (SEM) approach was used, with hypothesis testing conducted through multivariate analysis using the SmartPLS software. The main findings of the study indicate the following: Competence has a negative and insignificant impact on the quality of audit results; Independence also shows a negative and insignificant impact on audit results; Integrity, on the other hand, has a positive and significant impact on the quality of audit results. The moderating effects of work experience on competence and independence concerning audit results are negative and insignificant, while the impact of integrity on audit quality with work experience as a moderating variable is also positive but insignificant. These results highlight the necessity of strengthening auditors’ integrity and suggest that future research should further explore additional variables that may influence audit quality, such as accountability and professional prudence.

In the paper “The Influential Factors of Internal Audit Effectiveness: A Conceptual Model”, authors **Ayman Abdelrahim and Husam-Aldin N. Al-Malkawi (2022)** conducted research using a systematic literature review. This methodology allowed for the precise collection of relevant data and analysis of existing studies to derive key insights into internal audit effectiveness. The sample for this complex research was obtained through an analysis of more than 5,000 papers, from which, after a detailed review and quality assessment, 34 scientific papers were selected. The sampling process covered an extensive time period from 1999 to 2022, ensuring the inclusion of a broad spectrum of research and reliance on reliable and up-to-date sources. The aim of this study was to identify key factors influencing internal audit effectiveness and integrate them into a conceptual model. The key factors identified in the study include (1):

- Organizational characteristics, which encompass the size of internal audit functions and their independence. These elements are crucial for ensuring professional

standards and the independent functioning of internal audit within the organizational structure.

- Relationships, which include quality collaboration with the audit committee and necessary support from senior management. These relationships significantly influence internal audit effectiveness, particularly regarding resources, support, and the adoption of recommendations.
- Internal audit processes, emphasizing the implementation of a risk-based approach, which allows for a focus on key risk areas within the organization, as well as a quality assurance program that standardizes and enhances the quality of audit processes.
- Resources, referring to the competencies of internal audit personnel, their knowledge, skills, and continuous training, as well as outsourcing, which enables organizations to access specialized experts whenever needed.
- Coordination, reflected in the implementation of a combined assurance model and close collaboration between internal and external auditors, ensuring greater efficiency and avoiding overlaps in audit activities.

The objective of the study “The Determinant of Audit Quality Based on the Internal Audit Capability Model (IACM)”, by **S. Hastuti, R. P. Sari, and O. Tannar (2018)**, is to enhance auditors’ expertise by analyzing the impact of competence, independence, obedience pressure, and the internal control system on the quality of audit results, using the Structural Equation Modeling approach. In other words, the study aims to establish factors influencing audit quality to provide practical guidelines for improving audit practices, increasing transparency, and promoting professionalism within internal audits in the public sector. For the purposes of this study, the authors collected data through survey questionnaires, allowing for a direct examination of auditors’ perceptions and experiences concerning the research variables. The sample included a total of 53 internal audits in the public sector in Indonesia.

Through the conducted research, the authors identified the following key indicators affecting the quality of audit results (3):

- **Competence:** Reflects auditors’ knowledge, expertise, and experience. Competent auditors ensure a higher-quality audit process by applying professional standards and providing valuable feedback to the organization’s responsible bodies.
- **Independence:** The ability of auditors to act professionally and objectively, without external influence.
- **Obedience pressure:** The pressure exerted by superiors or other authorities on auditors to make decisions in favor of certain interests. This type of pressure reduces audit objectivity and can lead to ethical dilemmas and conflicts of interest.
- **Internal control system:** Includes audit processes, supervision, evaluations, and monitoring that ensure the timely detection of irregularities, abuse of authority,

and resource leakage. An effective internal control system helps organizations better track objectives and reduce risks.

- Quality of audit results: Measured through accuracy, objectivity, timeliness, and completeness of audit reports. High-quality audit results strengthen public trust and enhance transparency in governance.

The research results, through the analysis of the relationship between indicators and audit quality, established the following: Auditor competence has a positive and significant impact on the quality of audit outcomes. Independence did not have a significant effect on audit quality. Obedience pressure also did not have a significant impact on audit quality. However, it was observed that pressure from superiors often creates conflicts of interest and moral dilemmas for auditors, which can indirectly reduce the objectivity of reports. Additionally, an effective internal control system significantly influences audit quality, as it enables the early detection of irregularities and ensures that organizational goals are met. Therefore, it can be concluded that the research highlights the importance of key factors, particularly auditor competence and the internal control system, in ensuring high-quality audits. However, issues such as insufficient independence, obedience pressure, and limited resources remain obstacles to achieving better auditing practices. The introduction of additional training and the strengthening of control systems are recommended to improve audit processes in the public sector. The research also has practical implications for governments, which should further invest in enhancing the competencies and capacities of their auditors.

In the study by **Aida Krichene and Emna Baklouti (2020)**, “Internal Audit Quality: Perceptions of Tunisian Internal Auditors – An Explanatory Research,” the aim was to understand how internal auditors in Tunisia perceive the quality of internal audits and to identify different auditor profiles based on their perception of the determinants of internal audit quality. The research aims to develop a model for measuring internal audit quality based on auditors’ perceptions using specific factors influencing audit quality. The study sample consists of 104 internal auditors employed in Tunisia. In selecting the sample, a questionnaire with 22 items divided into five dimensions was used, covering auditors from both the private and public sectors. Factor analysis was applied to process the research data to extract the main factors and validate the model.

Based on the study, seven determinants of internal audit quality were identified (6):

- Internal auditor knowledge (education, certifications, experience, use of modern technology).
- Scope of internal auditors’ work (ability to audit all parts of the organization).
- Independence in reporting (absence of external influence on audit findings).
- Adherence to professional standards (compliance with internal audit standards).
- Collaboration with external auditors (regular meetings and coordination).
- Access to information (free access to necessary data).

- Personal relationships of internal auditors (relationship with the management team and audit committee).

The research results indicate that the most important factors for internal audit quality are the scope of auditors' work and access to information, which most strongly explain audit quality. Less significant factors, such as internal auditor knowledge and collaboration with external auditors, did not have a significant impact on audit quality. As a conclusion, these factors contribute to improved management and better functioning of audit activities in Tunisian organizations.

“Factors Affecting the Internal Audit Effectiveness of Steel Enterprises in Vietnam” is a study by **The Hung Dinh, Duc Cuong Pham, and Tuan Thi Nguyen (2020)**. The research aimed to understand how internal audit characteristics—such as size, auditor capacity, scope, methods, independence, and operational foundation—contribute to increasing internal audit effectiveness. The sample includes 114 surveys collected from 38 enterprises in Vietnam during the 2018–2019 period. The sample comprises 38 internal auditors, 28 executive board representatives, and 38 board of directors' representatives. Data processing was conducted using factor analysis. Through the analysis, the researchers identified internal audit factors influencing its effectiveness: (2):

- Internal audit size (number of auditors in the organization).
- Internal auditor capacity (based on knowledge, experience, and skills).
- Internal audit scope (coverage of content, entities, and audit cycles).
- Internal audit methods (risk-based approach, advanced technology, and continuous auditing).
- Internal audit independence (access to information, authority, and reporting at the highest management level).
- Internal audit operational foundation (policies, annual plans, and quality assurance programs).
- Internal audit effectiveness (evaluated based on improvements in governance quality, compliance, risk reduction, and corporate governance enhancement).

By analyzing the collected data, the researchers identified the key factors influencing effectiveness. The most influential factor is the operational foundation and internal audit methods, while auditor capacity, audit scope, audit size, and independence also positively affect audit effectiveness, though with lower intensity. In this context, all examined factors have a positive impact on internal audit effectiveness. Based on the research findings, the authors provided recommendations for improvement, including strengthening the audit's operational foundation, implementing modern audit methods, increasing audit independence, expanding the audit scope, and increasing the size and capacity of audit staff. The results emphasize the importance of effective internal audits in improving management, reducing risks, and enhancing the overall efficiency of business operations in Vietnam's enterprises.

The study “Antecedents and Internal Audit Quality Implications of Internal Audit Effectiveness” by **Karpal Singh Dara Singh, Sajitha Ravindran, Yuvaraj Ganesan, Ghazanfar Ali Abbasi, and Hasnah Haron (2021)** aims to better understand the factors contributing to internal audit effectiveness and to examine the relationship between internal audit and internal audit quality, which has direct implications for corporate governance in organizations. In other words, by achieving the study’s objective, the authors seek to highlight specific factors that can help managers and internal audit leaders in designing and implementing effective internal controls and achieving better audit outcomes that support the continuous improvement of corporate practices and performance.

For conducting the research, the authors used a sample of 102 completed questionnaires from internal auditors and internal audit managers from 12 multinational companies in Malaysia. The indicators identified by the authors in this study are divided into indicators related to the efficiency of internal auditing and indicators related to the quality of internal auditing. The three main indicators influencing the efficiency of internal auditing are (8):

- **Management Support:** Refers to the level of support that management provides to internal auditors in carrying out their tasks. Key areas include providing resources necessary for the audit, including adequately trained personnel, involving management in audit planning, and ensuring a timely response to audit findings and recommendations.
- **Support and Acceptance by Audited Departments:** Involves the degree of cooperation and collaboration of audited departments with internal auditors. Indicators include easy access to documentation, information, and processes important for the audit, as well as the willingness of audited departments to accept audit results and recommendations.
- **Coordination Between Departments:** Encompasses the level of coordination between internal auditing and other functions within the organization. Indicators of coordination include collaboration and synchronization of tasks between departments for efficient audit execution, exchange of relevant information and reports to avoid overlapping work, and clarity in the division of responsibilities for internal audit tasks.

Furthermore, the quality of internal auditing is associated with three fundamental principles, which are also indicators of efficiency. As the authors state, these are the “pillars” of internal auditing (8):

- **Independence:** A fundamental criterion for effective auditing, referring to the freedom of auditors to operate without pressures, interference, or conflicts of interest. Key characteristics include internal auditors having full autonomy in accessing information and issues they deem relevant, as well as auditors not being directly influenced by management or audited departments.

- **Objectivity:** Implies impartiality in performing audit tasks and drawing conclusions. Key characteristics include internal auditors avoiding any conflicts of interest (e.g., auditing teams where friends or relatives work) and ensuring that audit findings are based on evidence rather than personal opinions.
- **Competence:** Refers to the ability and level of professional knowledge of the internal auditor. Key characteristics include auditors having relevant academic qualifications, holding professional certifications (such as Certified Internal Auditor – CIA), continuously enhancing their knowledge and skills through professional development, and possessing practical experience in the field of internal auditing.

The data were analyzed using structural equation modeling (SEM) with the Smart-PLS 3.0 software. The analysis included model validation through reliability, convergent validity, and discriminant validity. The results of this study indicate that management support, coordination between departments, and support/cooperation from audited departments significantly impact the efficiency of internal auditing. Additionally, independence, objectivity, and competence in internal auditing positively influence the quality of internal auditing. Furthermore, based on the research findings, the authors highlight the important role of management. Its support is crucial for the efficiency of internal auditing through resources, training, and collaboration. The main conclusion of the study is that an efficiently conducted internal audit—one that is independent, objective, and competent—leads to higher-quality audits and improves organizational processes and compliance with corporate governance.

Based on the previously presented literature review on factors influencing the quality of internal auditing, Table 1 has been created. It presents the key specifics of the reviewed studies in terms of the sample and research methodology used, quality indicators, and key findings regarding the factors affecting the quality of internal auditing.

Based on the review of previous research, it can be concluded that there is no single methodology for studying the factors influencing internal audit quality. However, certain internal audit quality factors emerge as the most significant and frequently used in internal audit quality assessment models. Accordingly, Table 2 has been created below, highlighting the key internal audit quality factors identified in existing studies.

Table 1. Overview of Internal Audit Quality Assessment Models

Title of the Study, Authors, and Year of Publication	Constructing Internal Audit Quality Evaluation Index: Evidence from Listed Companies in Jiangsu Province, China Ren Kai, Kong Yusheng, Albert Henry Ntarmah, and Chen Ti (2022) (Originalni naslov: Constructing internal audit quality evaluation index: evidence from listed companies in Jiangsu province, China) Ren Kai, Kong Yusheng, Albert Henry Ntarmah i Chen Ti (2022)
Sample and Methodology	Sample: 27 publicly listed companies in Jiangsu Province, China. Methodology: Analytic Hierarchy Process (AHP).
Indicators	36 indicators categorized into five dimensions: <ul style="list-style-type: none"> • Satisfaction (8 indicators) • Stakeholder Contribution (9 indicators) • Financial Performance (7 indicators) • Internal Audit Process (6 indicators) • Learning and Growth (6 indicators).
Results	<ul style="list-style-type: none"> • The internal audit process dimension is the most critical • The degree of management's acceptance of internal audit conclusions is a key indicator of stakeholder satisfaction • There is stakeholder agreement on the importance of dimensions and indicators for effectively assessing and improving internal audit quality • A combined methodological research approach ensured a comprehensive, reliable, and valid internal audit quality evaluation index
Title of the Study, Authors, and Year of Publication	Determinants of Internal Audit Effectiveness (IAE) in the Ethiopian Public Enterprise, Case of Southern Region Solomon Kebede Menza, Abraham Aga, Wondwossen Jerene (2019)
Sample and Methodology	Sample: 118 internal auditors from the public sector. Methodology: Regression analysis.
Indicators	<ul style="list-style-type: none"> • Staff competence • Independence of the internal audit department • Availability of resources • Management support • Relationships between internal and external auditors • Existence of an approved internal audit charter.
Results	<ul style="list-style-type: none"> • The importance of internal audit effectiveness for better governance and resource management in public sector offices • Strengthening support mechanisms for internal auditors, focusing on competency development, ensuring independence, and fostering collaboration between internal and external auditors • The presence of an audit charter is a critical determinant of internal audit effectiveness in the public sector.

Title of the Study, Authors, and Year of Publication	Determinant of Quality of Internal Audit Results with Work Experience As A Moderation Tofan Wahyudi, Eny Rochaida i Dirga Lestari (2021)
Sample and Methodology	Sample: 74 respondents from the public sector. Methodology: Structural Equation Modeling (SEM) using SmartPLS software.
Indicators	<ul style="list-style-type: none"> • Competence: Knowledge and expertise in auditing, self-development, understanding of audit techniques. • Independence: Ability to work without bias, adherence to ethical behavior, and maintaining facts unchanged by external influences. • Integrity: Commitment to ethical standards, honesty, and reliability in reporting findings. • Audit Results Quality: Accuracy of findings, actionable recommendations based on audits. • Work Experience: Length of service, participation in audits, and number of audit findings..
Results	<ul style="list-style-type: none"> • Competence has a negative and insignificant impact on audit result quality; Independence has a negative and insignificant impact on audit results; • Integrity has a positive and significant impact on audit result quality; The moderating effects of work experience on competence and independence concerning audit results are negative and insignificant; • The impact of integrity on audit quality, with work experience as a moderating variable, is positive but insignificant.
Title of the Study, Authors, and Year of Publication	The Influential Factors of Internal Audit Effectiveness: A Conceptual Model Ayman Abdelrahim i Husam-Aldin N. Al-Malkawi (2022)
Sample and Methodology	Sample: 34 scientific studies. Methodology: Systematic literature review.
Indicators	Five key factors of internal audit and their dimensions: <ul style="list-style-type: none"> • Organizational characteristics of internal audit (independence and size of internal audit) • Internal audit relationships (relationship with the audit committee and support from senior management) • Internal audit processes (risk-based audit implementation and quality assurance and improvement program) • Internal audit resources (competencies of internal auditors and outsourcing of internal audit) • Coordination with other assurance providers (leading the implementation of combined assurance and coordination with external auditors)
Results	The authors emphasize the importance of each factor for the effectiveness of internal audit, providing a foundation for future research and model testing.

Title of the Study, Authors, and Year of Publication	The Determinant of Audit Quality Based on the Internal Audit Capability Model (IACM) S. Hastuti, R. P. Sari, O. Tannar (2018)
Sample and Methodology	Sample: Consists of 53 internal audits in the public sector in Indonesia. Methodology: Structural Equation Modeling (SEM).
Indicators	Internal audit quality factors are grouped into five categories: <ul style="list-style-type: none"> • Competence • Independence • Obedience pressure • Internal control system • Quality of audit results
Results	<ul style="list-style-type: none"> • Auditor competence has a positive and significant impact on the quality of audit results. • Independence did not have a significant impact on audit quality. • Obedience pressure also did not have a significant impact on audit quality. • An effective internal control system significantly influences audit quality by enabling early detection of irregularities and ensuring that organizational goals are achieved.
Title of the Study, Authors, and Year of Publication	Internal Audit Quality: Perceptions of Tunisian Internal Auditors – An Explanatory Research Aida Krichene i Emna Baklouti (2020)
Sample and Methodology	Sample: 104 auditors from the private and public sectors in Tunisia. Methodology: Factor analysis.
Indicators	Internal audit quality factors: <ul style="list-style-type: none"> • Internal auditor’s knowledge • Scope of the internal auditor’s work • Independence in reporting • Compliance with professional standards • Cooperation with external auditors • Access to information • Personal relationships of the internal auditor
Results	<ul style="list-style-type: none"> • The scope of the auditor’s work and access to information are the most significant factors in explaining audit quality. • Less significant factors: The internal auditor’s knowledge and cooperation with external auditors did not have a significant impact on audit quality.

Title of the Study, Authors, and Year of Publication	Factors Affecting the Internal Audit Effectiveness of Steel Enterprises in Vietnam The Hung Dinh, Duc Cuong Pham i Tuan Thi Nguyen (2020)
Sample and Methodology	Sample: 114 survey responses collected from 38 enterprises in Vietnam during the period 2018–2019. Methodology: Factor analysis method.
Indicators	Internal Audit Factors: <ul style="list-style-type: none"> • Knowledge of the internal auditor • Scope of the internal auditor’s activities • Independence in reporting • Compliance with professional standards • Collaboration with external auditors • Access to information • Personal relationships of the internal auditor
Results	The most influential factor is the operational foundation and methods of internal auditing, while auditor capacity, audit scope, audit size, and independence also positively impact audit effectiveness but with less intensity.
Title of the Study, Authors, and Year of Publication	Antecedents and Internal Audit Quality Implications of Internal Audit Effectiveness Karpal Singh Dara Singh, Sajitha Ravindran, Yuvaraj Ganesan, Ghazanfar Ali Abbasi, i Hasnah Haron (2021)
Sample and Methodology	Sample: 102 completed questionnaires from auditors and heads of internal audit departments from 12 companies in Malaysia. Methodology: Structural Equation Modeling (SEM) using SmartPLS 3.0 software.
Indicators	Indicators of Internal Audit Effectiveness: <ul style="list-style-type: none"> • Management support • Support and acceptance from audited departments • Coordination between departments Indicators of Internal Audit Quality: <ul style="list-style-type: none"> • Independence • Objectivity • Competence
Results	<ul style="list-style-type: none"> • Key findings indicate that management support, interdepartmental coordination, and cooperation with audited departments significantly impact internal audit effectiveness. • Independence, objectivity, and competence positively influence internal audit quality.

Table 2. Key Internal Audit Quality Factors Identified in Studies, Ranked by the Number of Studies

Indicator	Number of Studies	Authors (Year)
Competence	7	<ul style="list-style-type: none"> • Solomon Kebede Menza, Abraham Aga, Wondwossen Jerene (2019) • Tofan Wahyudi, Eny Rochaida i Dirga Lestari (2021) • Ayman Abdelrahim i Husam-Aldin N. Al-Malkawi (2022) • S. Hastuti, R. P. Sari, O. Tannar (2018) • Aida Krichene i Emna Baklouti (2020) • The Hung Dinh, Duc Cuong Pham i Tuan Thi Nguyen (2020) • Karpal Singh Dara Singh, Sajitha Ravindran, Yuvaraj Ganesan, Ghazanfar Ali Abbasi, i Hasnah Haron (2021)
Independence	7	<ul style="list-style-type: none"> • Solomon Kebede Menza, Abraham Aga, Wondwossen Jerene (2019) • Tofan Wahyudi, Eny Rochaida i Dirga Lestari (2021) • Ayman Abdelrahim i Husam-Aldin N. Al-Malkawi (2022) • S. Hastuti, R. P. Sari, O. Tannar (2018) • Aida Krichene i Emna Baklouti (2020) • The Hung Dinh, Duc Cuong Pham i Tuan Thi Nguyen (2020) • Karpal Singh Dara Singh, Sajitha Ravindran, Yuvaraj Ganesan, Ghazanfar Ali Abbasi, i Hasnah Haron (2021)
Access to Information	4	<ul style="list-style-type: none"> • Solomon Kebede Menza, Abraham Aga, Wondwossen Jerene (2019) • Ayman Abdelrahim i Husam-Aldin N. Al-Malkawi (2022) • Aida Krichene i Emna Baklouti (2020) • The Hung Dinh, Duc Cuong Pham i Tuan Thi Nguyen (2020)
Compliance with Professional Standards	4	<ul style="list-style-type: none"> • Solomon Kebede Menza, Abraham Aga, Wondwossen Jerene (2019) • Tofan Wahyudi, Eny Rochaida i Dirga Lestari (2021) • Aida Krichene i Emna Baklouti (2020) • The Hung Dinh, Duc Cuong Pham i Tuan Thi Nguyen (2020)
Collaboration with External Audit	4	<ul style="list-style-type: none"> • Solomon Kebede Menza, Abraham Aga, Wondwossen Jerene (2019) • Ayman Abdelrahim i Husam-Aldin N. Al-Malkawi (2022) • Aida Krichene i Emna Baklouti (2020) • The Hung Dinh, Duc Cuong Pham i Tuan Thi Nguyen (2020)
Internal Audit Processes	3	<ul style="list-style-type: none"> • Ren Kai, Kong Yusheng, Albert Henry Ntarmah i Chen Ti (2022) • Ayman Abdelrahim i Husam-Aldin N. Al-Malkawi (2022) • S. Hastuti, R. P. Sari, O. Tannar (2018)
Management Support	3	<ul style="list-style-type: none"> • Solomon Kebede Menza, Abraham Aga, Wondwossen Jerene (2019) • Ayman Abdelrahim i Husam-Aldin N. Al-Malkawi (2022) • Karpal Singh Dara Singh, Sajitha Ravindran, Yuvaraj Ganesan, Ghazanfar Ali Abbasi, i Hasnah Haron (2021)
Objectivity	2	<ul style="list-style-type: none"> • Tofan Wahyudi, Eny Rochaida i Dirga Lestari (2021) • Karpal Singh Dara Singh, Sajitha Ravindran, Yuvaraj Ganesan, Ghazanfar Ali Abbasi, i Hasnah Haron (2021)
Satisfaction	2	<ul style="list-style-type: none"> • Ren Kai, Kong Yusheng, Albert Henry Ntarmah i Chen Ti (2022) • S. Hastuti, R. P. Sari, O. Tannar (2018)

CONCLUSION

Internal audit plays a key role in improving the operations of an organization by providing independent and objective assurance, contributing to the effectiveness of management, control, and risk management processes. The quality of internal audit significantly impacts the overall trust of stakeholders and the success of the organization, especially through its contribution to credibility, compliance with laws and standards, and the efficiency of organizational processes (2). The quality of internal audit not only ensures transparency and accountability within the organization but also contributes to its long-term sustainability in a dynamic business environment (12).

The quality of internal audit must be continuously evaluated to identify the factors that contribute to the quality of internal audit, and to pinpoint critical areas concerning the quality of internal audit. The most significant factors influencing the quality of internal audit are the competence and independence of internal audit. These factors form the foundation for the proper establishment and functioning of internal audit. The responsibility for the quality of internal audit primarily lies with the head of the internal audit department. It is in the interest of the head of the internal audit department, as well as in the interest of management, the board, and the entire organization in which internal audit operates, to continuously improve the quality of internal audit. Through research on the factors influencing the quality of internal audit, key factors that positively or negatively affect internal audit quality can be identified, and accordingly, specific steps can be taken to improve the quality of internal audit.

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