RESEARCH ARTICLE

Systematic Literature Review On Information Technology (IT) Skills And Understanding For Internal Auditors

Aulia Rahman Harahap [1*]

[1*] Universitas Harapan Medan, Indonesia.

Corresponding Email: aulia@unhar.ac.id [1*]

Abstrak

Tinjauan pustaka sistematis ini meneliti peran keterampilan dan pemahaman Teknologi Informasi (TI) yang terus berkembang dalam meningkatkan efektivitas auditor internal. Dalam beberapa tahun terakhir, meningkatnya kompleksitas dan ketergantungan pada sistem digital dalam organisasi telah mendorong pergeseran dalam rangkaian keterampilan yang dibutuhkan untuk auditor internal. Tinjauan ini mensintesiskan studi dari berbagai sumber untuk mengidentifikasi kompetensi, alat, dan kerangka kerja TI utama yang berkontribusi pada fungsi audit internal. Tinjauan ini mengeksplorasi bagaimana pengetahuan TI memengaruhi proses audit, manajemen risiko, dan jaminan kepatuhan. Melalui pemilihan ketat artikel, buku, dan studi kasus yang ditinjau sejawat, tinjauan ini menyoroti semakin pentingnya keterampilan TI, termasuk analisis data, kesadaran keamanan siber, dan pengetahuan tentang teknologi yang sedang berkembang. Temuan menunjukkan bahwa auditor internal yang memiliki pemahaman yang kuat tentang sistem TI lebih siap untuk mengidentifikasi risiko, mengevaluasi kontrol, dan memberikan wawasan strategis. Tinjauan ini juga membahas tantangan yang dihadapi auditor dalam memperoleh dan menerapkan keterampilan ini dan menawarkan rekomendasi untuk pengembangan profesional berkelanjutan. Pada akhirnya, tinjauan ini menggarisbawahi perlunya auditor internal untuk menjembatani kesenjangan antara praktik audit tradisional dan kemajuan teknologi modern untuk meningkatkan tata kelola dan kinerja organisasi.

Kata Kunci: Informasi Teknologi (IT); Audit Internal; Auditor Internal.

Abstract

This systematic literature review examines the evolving role of Information Technology (IT) skills and understanding in enhancing the effectiveness of internal auditors. In recent years, the growing complexity and reliance on digital systems in organizations have prompted a shift in the required skill set for internal auditors. The review synthesizes studies from diverse sources to identify key IT competencies, tools, and frameworks that contribute to the internal audit function. It explores how IT knowledge influences auditing processes, risk management, and compliance assurance. Through a rigorous selection of peer-reviewed articles, books, and case studies, the review highlights the increasing importance of IT skills, including data analytics, cybersecurity awareness, and knowledge of emerging technologies. The findings indicate that internal auditors who possess a robust understanding of IT systems are better equipped to identify risks, evaluate controls, and provide strategic insights. The review also discusses the challenges auditors face in acquiring and applying these skills and offers recommendations for continuous professional development. Ultimately, this review underscores the necessity for internal auditors to bridge the gap between traditional auditing practices and modern technological advancements to enhance organizational governance and performance.

Keyword: Information Technology (IT); Audit Internal; Auditor Internal.

RESEARCH ARTICLE

1. Introduction

In the current era of digitalization, human resources are required to master information technology (IT) in addition to being considered as a tool, IT has also become a necessity in collecting, processing and presenting information that is relevant to the needs of the company or management. At present, the need for information does not recognize time or place, so the existence of IT is crucial and has a significant impact on management, especially related to decision making. The last line of defense in the three lines of defense theory is internal audit, where internal audit has a central role in supervising the running of the company. The massive use of IT in certain industries has made the audit methods carried out by internal auditors also begin to shift from conventional internal audit methods to IT-based internal audit methods. Thus, the ability and understanding of IT are absolute things that must be known by an internal auditor. By increasing the ability and understanding of IT, it is hoped that an internal auditor can utilize IT in carrying out his work so that the audit process will be effective, efficient and can provide added value to the company. With adequate IT skills and understanding, a professional internal auditor will be able to have a significant impact on the company, especially on risk management issues.

One of the functions of internal audit is to provide advice or a place to consult regarding problems currently being faced by the company, therefore internal audit needs to study in depth the characteristics of the company so that it can later accurately determine the use of systems, procedures, and regulations that can help the company strengthen governance and effective control for the company. The ability and understanding of IT possessed by internal auditors are key factors in evaluating IT controls and risks in the company environment. Internal auditors who are competent in the IT field can provide assurance about the company's compliance with security policies and standards, identify security gaps, and provide recommendations for making improvements and increasing operational efficiency. In fact, there are quite striking differences in the level of IT skills possessed by internal auditors in various companies. Factors that can affect an internal auditor's IT skills are education, training, work experience, IT needs and complexity carried out by internal auditors. Research conducted by (Kallamu *et al*., 2015) found the fact that internal auditors who were unable to determine the right systems, procedures, and regulations for the company resulted in incorrect decision-making by the company and would have a serious impact on the company's competitiveness. Internal audit is a systematic process aimed at evaluating and improving the effectiveness of various processes, systems, and controls within an organization (Annisya *et al*., 2016). This activity is typically conducted by a team of internal auditors who operate independently from the operational function. The primary objectives of internal audit include ensuring compliance with applicable policies, procedures, and regulations; identifying opportunities to enhance operational efficiency and effectiveness; evaluating risks that may impact the achievement of organizational goals and providing recommendations to mitigate them; maintaining the integrity of financial reporting; and offering actionable recommendations for improvement based on audit findings.

Internal audit activities generally involve several steps, such as audit planning, data collection and analysis, and reporting results to management and other stakeholders (Elviani, 2017). Regular internal audits help organizations ensure that their internal controls are functioning effectively and support long-term success. Internal auditors, as professionals responsible for conducting these audits, play a critical role in assessing and improving the effectiveness of processes, controls, and risk management. They work independently of the audited function and provide assurance to management and stakeholders regarding operational efficiency and compliance with policies and regulations. Key characteristics and responsibilities of internal auditors include independence, which ensures that their judgment remains unbiased and unaffected by internal pressures; evaluation of systems and processes to confirm compliance with laws and regulations while ensuring efficiency and effectiveness; identification and analysis of risks faced by the organization, along with providing recommendations for managing or mitigating those risks; preparation of audit reports summarizing findings, analyses, and improvement recommendations, which are presented to management and relevant committees; follow-up on the implementation of recommendations made in the audit report; and continuous improvement efforts to support organizational goals and enhance operational quality through data-driven audits (Hani & Hafsyah,

RESEARCH ARTICLE

2017). Internal auditors often have backgrounds in fields like accounting, finance, or risk management and may hold professional certifications such as the Certified Internal Auditor (CIA), which signifies their expertise in the field (Kadek *et al*., 2022). Information technology (IT) is a discipline encompassing the use of computers, software, networks, and other systems to manage and process data and information (Muhammad & Azmiana, 2021). IT plays a pivotal role in various aspects of modern life, including business, education, healthcare, and communication. Its key components include hardware, such as computers, servers, and networking devices; software, which includes operating systems, applications, and industry-specific programs; networks that connect devices and facilitate communication and data exchange; databases, which organize and store data for easy access and analysis; information security, which protects data and systems from threats like unauthorized access and cyberattacks; data processing, which involves collecting, managing, analyzing, and presenting data for decision-making; and information systems, which integrate technology, people, and processes to collect and manage data (Lee & Ha, 2021).

The application of IT in internal audit activities has become increasingly important due to the complexities of modern business operations and the vast volumes of data involved. IT enhances audit processes through automation, enabling auditors to perform routine tasks such as data collection, analysis, and reporting more efficiently while reducing human error. IT also supports in-depth data analysis by providing tools to identify patterns, trends, and anomalies in financial and operational data. Additionally, IT facilitates organized data collection and storage, allowing auditors to access and retrieve necessary information seamlessly. Risk-based audit tools provided by IT enable real-time risk evaluation, helping auditors focus on high-risk areas and make informed decisions. IT also improves reporting and documentation by enabling structured and accessible audit reports, while information security systems ensure sensitive data is protected during the audit process. Furthermore, cloud-based collaboration tools enhance communication and cooperation among audit teams, even in remote settings, and compliance monitoring systems automate the tracking of adherence to policies and procedures. The use of Enterprise Resource Planning (ERP) and Business Intelligence (BI) tools provides auditors with deeper insights into organizational operations, making it easier to identify areas for improvement (Ibrahim & Zulaikha, 2019). The effective use of IT in internal audit provides numerous benefits, including improved process efficiency through automation, enhanced data analysis capabilities, increased accuracy by minimizing human error, real-time access to data for timely issue resolution, better documentation and reporting, effective compliance monitoring, improved collaboration among audit teams, more comprehensive risk assessments, data-driven support for strategic decisions, and enhanced data security (Anggriani & Susanti, 2020). By leveraging IT optimally, internal auditors can enhance the quality, efficiency, and effectiveness of audits, contributing to better organizational risk management and goal achievement (Pasaribu & Kharisma, 2018).

Conversely, the lack of IT mastery among internal auditors can lead to several negative consequences (Fisabilillah *et al*., 2020). Inefficiencies in the audit process may arise due to reliance on time-consuming manual methods. Auditors may struggle to manage and analyze large volumes of data, making it difficult to identify critical patterns or anomalies. They may also face limitations in identifying IT-related risks, such as cybersecurity vulnerabilities and weaknesses in internal controls. A lack of understanding of IT systems and processes can lead to inaccurate assessments of business operations. Furthermore, auditors without IT knowledge may find it challenging to monitor compliance, produce well-structured reports, collaborate effectively in digital environments, and maintain management trust. Neglecting IT skills can also limit career opportunities for auditors and reduce their competitiveness in the job market. Overall, a lack of IT proficiency can compromise audit quality, negatively impacting an organization's ability to manage risks and achieve strategic objectives. Mastery of IT is therefore essential for internal auditors to remain effective, efficient, and relevant in their roles. By acquiring and applying IT skills, auditors can enhance their contributions to organizational governance, risk management, and operational success.

RESEARCH ARTICLE

2. Research Methodology

The research methodology employed in this study uses a systematic literature review (Systematic Literature Review - SLR), which is a structured and transparent approach to collecting, analyzing, and synthesizing information from relevant studies on a particular topic. The steps in conducting an SLR, as outlined by Sugiyono (2015), include several key stages. First, the process begins with identifying research questions, where a clear and specific question is defined to guide the literature search and the selection of relevant studies. Next, a review protocol is developed, documenting the methods to be used, including inclusion and exclusion criteria, search strategies, and data analysis methods. This protocol ensures consistency throughout the review process. The third step involves conducting a systematic literature search across relevant sources, such as academic databases (e.g., PubMed, Scopus, Google Scholar, JSTOR), using keywords related to the research question. It is important to record the source and date of each search. Following this, the study selection stage is carried out by reviewing the search results against the established inclusion and exclusion criteria. This typically involves two phases: an initial assessment of titles and abstracts, followed by a full-text review of selected articles. Once the studies have been selected, the next step is data extraction, where important information is collected from the chosen studies, such as methods, results, and conclusions. A data extraction sheet is often used to systematically organize this information. After data extraction, the methodological quality of the included studies is assessed using appropriate tools, such as the PRISMA framework or the Cochrane Risk of Bias Tool, to evaluate potential bias and the strength of evidence.

The synthesis of results is then conducted by combining findings from the selected studies. Depending on the type of data available, synthesis can be carried out using qualitative or quantitative approaches. If sufficient numerical data is available, a meta-analysis can be performed to provide statistical analysis. Following the synthesis, the discussion and interpretation stage involves explaining the findings in the context of the research questions, discussing practical implications, acknowledging study limitations, and suggesting directions for future research. Finally, the process concludes with report writing, where a comprehensive SLR report is prepared. This report includes details of all the steps undertaken, the methods used, the results obtained, and the conclusions drawn. Adherence to relevant reporting guidelines, such as PRISMA, ensures clarity and transparency in the report. Additionally, researchers are encouraged to consider updating the review periodically, especially if new relevant studies emerge or advancements in research methodology occur. This structured approach ensures that the findings of the SLR are reliable, comprehensive, and valuable for advancing knowledge in the field.

3. Results and Discussion

3.1 Results

During the last 3 years, namely 2020, 2021, and 2022, there were 18 journals reviewed in this study so that the results obtained were that each journal used various variables related to Internal Auditors. The results of the review were that of the 18 journals used, not all of them conducted research specifically focused on the quality and IT Skill variables possessed by the Company's Internal Auditors but in their journals discussed elements containing the Quality and IT Skill variables possessed by Internal Auditors. So it can be concluded that all research conducted by each researcher has different variables in each journal but one of them contains elements of the Quality and IT Skill variables possessed by the Company's Internal Auditors. This is done because the Quality and IT Skills of Internal Auditors are important factors to support the research being conducted (Riani *et al.*, 2020). From reviewed 19 journals, they contain various variables combined by the company's internal audit to conduct research. The variables used by these researchers include the function of the internal auditor, the effectiveness of the internal auditor, the quality of the internal audit, the characteristics of the internal audit, and good corporate governance. As well as other variables that are used but do not dominate the research variables

RESEARCH ARTICLE

used by current researchers, namely the Quality of Internal Auditors and IT Skills (Anggriani & Susanti, 2020). Based on the review conducted from the research results conducted by previous researchers by paying attention to the variables used as stated above, the tendency of research results from the variables used related to the Quality and IT Skills possessed by Internal Audit, can be seen more concisely as follows:

Table 1. Research journal

No	Year	Writer/Researcher	Variables	Variable Trend
1	2020	Mohammad Jamal Azzam, Hussein Mohammed Airabba, Alaa Mohammad AlQudah, and Hasan Mohammad Anwar Mansur	Internal and External Audit	Reporting Quality
2	2020	Hani Shaiti, and Yahya Al-Matari	Internal quality control system	Internal Audit Function
3	2020	Achmad Dzulfikar Dhikrullah, Iman Harymawan, and Melinda Cahyaning Ratri	Internal Audit Function, and Audit Outcomes	Internal audit function on Audit Fees, audit quality, audit choices, and audit opinions
4	2021	Christina Vadasi and Michalis Bekiaris, Andreas G. Koutoupis	Characteristics of the Audit Committee, Internal Audit Professionalism	Independence, Perseverance of the number
5				*meeting*, Interaction during assessment
6	2021	Athuman Kalokola Mahyoro, and Pendo Shukrani Kasoga	Internal Audit Performance	Internal Audit Function, Internal audit effectiveness
7	2021	Abdulkadir Madawaki, Aidi Ahmi, and Halimah Nasibah Ahmad	*Senior Management Support*	Internal audit function, quality of financial reporting
8	2021	Nishaal Prasad, David Hay, and Li Chen	Internal Audit Function	Earnings Quality, Audit Fees
9	2021	Abdulaziz Alzeban	Chief Auditing Executive (CAE)	Company Performance, Internal Audit Objectivity
10	2021	Twaha Kigongo Kaawaase, Catherine Nairuba, Bdasar Akankunda, and Juma Bananuka	Board of directors expertise and performance	Corporate Governance, Financial reporting quality, internal audit quality
11	2021	Saddam A. Hazea, Mosab I. Tabash, Jinyu Zhu, Saleh FA Khatib, Najib HS Farhan	Internal Audit Contribution	Independence and objectivity of internal audit, Internal audit quality, Internal audit size
12	2021	Karpal Singh Dara Singh, Sajitha Ravindran, Yuvaraj Ganesan, Ghazanfar Ali Abbasi, and Hasnah Haron	Internal audit effectiveness	Corporate governance mechanisms
13	2021	Jamaluddin, Masruddin, Indra Basir, Rahma Masdar, Lucyani Meidawati	Role ambiguity, role conflict, auditor competence	Auditor independence, internal audit quality, audit planning
14	2021	Ibrahim Emair ALBAWWAT, Mohammad Eid AL-HAJAIA, Yaser Saleh AL FRIJAT	Financial Reporting Quality	Internal auditor personality traits, effectiveness of internal audit function
15	2022	Ardi Ahmeti, Skender Ahmeti, Muham*et al*iu	*Financial Performance*	Internal audit quality

RESEARCH ARTICLE

16	2022	R. Ait Novatiani, Nunuy Nur Afiah, Roebiandini Sumantri	Risk Management	Good Corporate Governance, effectiveness of internal audit function, quality of financial reporting
17	2022	Adel Ali Al-Qadasi, Hamdan Amer Ali Al-Jaifi, Ahmed Hussein Al-Rassas, Ayad Ahmed Al-Qublani	Institutional Ownership	Quality of financial reporting systems
18	2022	Baker Akram Falah Jarah, Mufleh Amin AL Jarrah, Murad Ali Ahmad Al-Zaqeba	*Supply Chain Management*	The Role of Internal Audit
19	2022	Yusun Jung, and Moon-Kyung Cho	Internal Control	Accounting Complexity, Corporate Control Structure, Scope of Responsibility of Internal Audit Function

Research journals conducted by previous research using quantitative research design on Internal Audit have begun to be widely conducted. Based on the results of the analysis conducted by previous researchers using quantitative research design will show the form of independent variables that affect the dependent variable so that the quantitative research design will focus on the variables that affect the variables that are influenced.

Table 2. Research

No	Researcher	Variables	
		Independent	Dependent
1	Nishaal Prasad, David Hay, and Li Chen (2021)	Internal Audit Function	Earnings quality, and audit fees
2	Ardi Ahmeti, Skender Ahmeti, & Muham*et ali*un (2022)	Internal Audit Quality	Financial performance in insurance companies
3	Hani Shaiti, and Yahya Al-Matari (2020)	Internal Audit Function	Internal Control System Quality
4	Adel Ali Al-Qadasi, Hamdan Amer Ali Al-Jaifi, Ahmed Hussein Al Rassas, and Ayad Ahmed Al-Qublani (2022)	Quality of financial reporting systems	Institutional Ownership
5	The Story of the Resurrection of Jesus Christ (2020)	Internal Audit Quality	*Audit Fees,* Audit Quality, Audit Choice, and Audit Opinion
6	Christina Vadasi and Michalis Bekiaris, Andreas G. Koutoupis (2021)	Internal Audit Professionalism	Characteristics of the Audit Committee and the quality of Internal Audit
7	The film is directed by Jamaluddin Masruddin, and directed by Indra Basir.	Role Ambiguity, Role Conflict, Auditor Competence, Auditor Independence, and Audit Planning	Auditor Independence, and Internal Audit Quality

3.2 Discussion

The discussion of the importance of Information Technology (IT) skills for internal auditors can be viewed from various perspectives based on relevant literature. In the context of internal auditing, the use of IT is critical to improving the efficiency and effectiveness of audit processes, especially when dealing with the complexities of modern business and large volumes of data. As explained by Anggriani and

RESEARCH ARTICLE

Susanti (2020), audit complexity and financial risks influence the need for more specific skills, including technological proficiency, to support accurate decision-making processes. This aligns with the findings of Ibrahim and Zulaikha (2019), who noted that delays in audit reports are often caused by inefficiencies in data management, which can be addressed through adequate technological implementation. Furthermore, Hani and Hafsyah (2017) highlighted that the application of good corporate governance is heavily influenced by the quality of financial reports produced. In this regard, internal auditors equipped with strong IT skills can ensure data integrity and reduce the risk of fraud, as described by Annisya, Lindrianasari, and Asmaranti (2016) using the *fraud diamond* approach. By leveraging audit software and analytical tools, auditors can detect fraud patterns that are difficult to identify manually. However, a major challenge in the application of IT in internal auditing is the skills gap among auditors. Kallamu *et al*. (2015) revealed that a lack of training and experience in current technology could lead to decreased audit quality and an inability to identify risks associated with information systems. This is further supported by Fisabilillah, Fahria, and Praptiningsih (2020), who stated that insufficient technological expertise could impact the efficiency of the audit process, particularly in analyzing large datasets, which has become a primary requirement in modern organizations.

Additionally, continuous training is a crucial solution to enhance the competencies of internal auditors. Sugiyono (2015) emphasized the importance of a systematic approach to professional skill development, including technology-based training. With structured training programs, auditors can better prepare to face technological challenges and provide significant added value to the company. Pasaribu and Kharisma (2018) also stressed that technological proficiency not only improves audit quality but also strengthens stakeholder trust in the audit results. From an efficiency perspective, the use of IT in internal auditing enables process automation, reduces human error, and increases the speed of data analysis, as noted by Lee and Ha (2021). Moreover, Elviani (2017) pointed out that technology can assist auditors in ensuring the timeliness of reporting, which is a critical factor in maintaining market confidence. Therefore, organizations must pay special attention to developing IT skills among auditors, whether through formal training or collaboration with external auditors, to ensure the relevance and effectiveness of internal audit functions in supporting good corporate governance.

4. Conclusion

Based on the results of the research conducted by reviewing 18 previous research journals related to the quality and IT skills in internal audit, several key findings can be summarized. First, research discussing the quality and IT skills possessed by internal auditors was predominantly conducted in 2021, with 10 journals published during that year. The primary data sources widely utilized in these studies were mixed data sources and observations. The findings obtained through mixed methods and quantitative approaches reveal several important insights. The quality and IT skills possessed by internal auditors significantly influence their effectiveness in performing their duties and responsibilities. These skills enable internal auditors to carry out their work more efficiently, ultimately having a positive impact on the organization. Additionally, the quality and skills of internal auditors directly affect the quality of reports produced, which serve as critical tools for companies in making informed decisions for their long-term sustainability. To further enhance the quality and skills of internal auditors, it is essential for them to strengthen the company's internal control activities and foster collaboration with external auditors. This cooperation facilitates better outcomes and improves the quality of the auditors' work. Furthermore, enhanced collaboration between internal and external auditors leads to improved financial reporting quality, making it easier for external auditors to rely on the work of internal auditors and reducing the time needed to audit the company's financial statements. Improving the quality and IT skills of internal auditors also attracts the attention of stakeholders, both internal and external, which positively impacts the company by increasing the independence of internal audits. High-quality IT skills among internal auditors contribute positively to financial performance, emphasizing the need for companies to prioritize the development of these skills to enhance the effectiveness of internal audits.

RESEARCH ARTICLE

The improvement in internal control quality is closely linked to the enhancement of internal auditors' skills, as auditors are better equipped to determine and implement appropriate internal controls for their organizations. Internal auditors can further improve their quality and skills through training programs that enhance their audit knowledge, emotional stability, and interpersonal openness, all of which positively influence their audit performance. However, the review of 19 journals also highlights several limitations. These include restricted access to the data required for research, a narrow scope of research objects, a lack of variation in the samples used, and the limited number of dependent or independent variables in the studies. These limitations indicate the need for future research to address these gaps to provide more comprehensive insights into the role of quality and IT skills in internal auditing.

5. References

Anggriani, B., & Susanti, M. (2021). Pengaruh Kompleksitas Audit Dan Risiko Keuangan Terhadap Audit Fee Perusahaan Perbankan Di Bei 2019–2020. *Jurnal Ekonomis*, *14*(3d).

Annisya, M., & Asmaranti, Y. (2016). Pendeteksian kecurang laporan keuangan menggunakan fraud diamond. *Jurnal Bisnis dan Ekonomi*, *23*(1).

Bruwer, J. P., Smit, Y., Roux, S. L., & Siwangaza, L. (2020). Conceptualising the modern proactive internal auditor amidst the 4th industrial revolution: A literature review. *International Journal of Critical Accounting*, *11*(6), 503-519. https://doi.org/10.1504/IJCA.2020.112865.

Elviani, S. (2017). Faktor-faktor berpengaruh bagi ketepatan waktu pelaporan keuangan perusahaan manufaktur di Bursa Efek Indonesia. *Jurnal Riset Akuntansi Multiparadigma (JRAM)*, *4*(3), 122-139.

Fisabilillah, P. D., Fahria, R., & Praptiningsih, P. (2020). Pengaruh ukuran perusahaan, risiko perusahaan, dan profitabilitas klien terhadap audit fee. *Jurnal Ilmiah Akuntansi Kesatuan*, *8*(3), 361-372. https://doi.org/10.37641/jiakes.v8i3.388.

Hani, S. (2017). Good corporate governance mechanism in measuring quality of financial statements and transfer investor levels.

Ibrahim, F. R., & Zulaikha, Z. (2019). Audit Report Lag: Faktor–Faktor Pengaruh Dan Dampaknya Terhadap Respon Pasar Pada Saham Perusahaan Manufaktur Yang Beredar (Studi Empiris Pada Perusahaan Manufaktur Indonesia). *Diponegoro Journal of Accounting*, *8*(4).

Kallamu, B. S., Saat, N. M., Ashikin, N., & Saat, M. (2015). Asian Review of Accounting Article information. *Asian Rev. Account. Asian Rev. Account. Asian Rev. Account*, *23*(3), 232-255. https://doi.org/10.1108/ARA-04-2014-0050.

Lee, E. Y., & Ha, W. (2021). Auditors' response to corporate fraud: evidence from audit fees and auditor turnover. *Managerial Auditing Journal*, *36*(3), 405-436. https://doi.org/10.1108/MAJ-12-2019-2515.

Moorthy, M. K., Mohamed, A. S. Z., Gopalan, M., & San, L. H. (2011). The impact of information technology on internal auditing. *African Journal of Business Management*, *5*(9), 3523.

Muhammad, R., & Azmiana, R. (2021). Determinan Struktur Modal Perbankan Syariah Asia Dan Eropa. *Media Riset Akuntansi, Auditing & Informasi*, *21*(1), 51-74.

RESEARCH ARTICLE

Nerantzidis, M., Pazarskis, M., Drogalas, G., & Galanis, S. (2022). Internal auditing in the public sector: a systematic literature review and future research agenda. *Journal of Public Budgeting, Accounting & Financial Management*, *34*(2), 189-209.

Pasaribu, R. B. F., & Kharisma, A. (2018). Fraud laporan keuangan dalam perspektif fraud triangle. *Jurnal Riset Akuntansi Dan Keuangan*, *14*(1), 53-65.

Rozi, F. (2021). *PENGARUH UKURAN PERUSAHAAN, PROFITABILITAS, DAN AUDITOR SWITCHING TERHADAP AUDIT DELAY (Studi Empiris Pada Perusahaan Sektor Barang Konsumsi Non-Primer yang Terdaftar di Bursa Efek Indonesia periode 2018-2020)* (Doctoral dissertation, Universitas Bakrie).

Tanrıverdi, N. S., & Taşkın, N. (2023). A Systematic literature review for new technologies in IT audit. *Acta Infologica*, *7*(2), 396-408.

Widhiastuti, N. L. P. (2022). Audit Delay Pada Perusahaan Manufaktur Di Bursa Efek Indonesia. *Solusi*, *20*(3), 267-278.