

**INTERNAL AUDIT FUNCTION AS A STRATEGIC ASSURANCE MECHANISM
FOR THE AUDIT COMMITTEE: A LITERATURE REVIEW AND FUTURE
RESEARCH AGENDA**

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ABSTRACT

The transformation of the governance environment, characterized by increasing risk complexity, regulatory pressures, and digital disruption, has necessitated a redefinition of the role of the Internal Audit Function (IAF) in modern organizations. Although the literature on internal audit effectiveness has expanded significantly, studies that conceptually integrate the role of the IAF as a strategic assurance mechanism for the audit committee remain limited and fragmented. This article aims to reconceptualize the IAF as a strategic governance infrastructure through a structured literature synthesis of twenty recent academic studies addressing internal auditing, risk management, auditor ethics, and digital transformation in auditing. Based on thematic synthesis, this study develops the Strategic Assurance Internal Audit Framework (SAIAF), which consists of four key pillars: structural positioning, capability dimension, digital and analytical enablement, and risk integration orientation. Collectively, these pillars form an assurance mechanism that strengthens audit committee oversight, reduces information asymmetry, and enhances governance effectiveness and organizational resilience. The main contribution of this article lies in strengthening a governance-oriented perspective in internal auditing research by positioning the IAF as a strategic governance infrastructure rather than merely a compliance or control-testing function. The proposed conceptual model provides a theoretical foundation for future empirical research and offers practical implications for audit committees, management, and regulators in designing adaptive and digitally enabled oversight systems.

Keywords: Internal Audit Function, Strategic Assurance, Audit Committee, Corporate Governance, Risk Integration

INTRODUCTION

The transformation of the global business environment, characterized by increasing risk complexity, digitalization, and rising stakeholder expectations, has driven fundamental changes in organizational governance architectures. In this context, the Internal Audit Function (IAF) is no longer viewed merely as a compliance mechanism or an internal control testing function, but rather as a strategic element that supports the effectiveness of board and audit committee oversight. Recent literature indicates that the IAF is increasingly positioned as a strategic partner within the framework of Enterprise Risk Management (ERM) and corporate governance (Nkansa et al., 2025). This shift reflects the evolution of internal auditing from an administrative function toward a strategically valuable assurance infrastructure.

As risk complexity continues to increase, the role of the audit committee as an independent overseer of management becomes increasingly critical. Audit committees rely on the quality and credibility of information provided by the IAF to effectively perform their oversight responsibilities. Prior research suggests that the effectiveness of the IAF significantly influences the quality of external oversight and corporate governance (Shakeel et al., 2020). When the IAF possesses structural independence and adequate professional competence, it can reduce information asymmetry between management and the board, while simultaneously improving the quality of strategic decision-making at the audit committee level.

In the context of the public sector and supreme audit institutions, the relationship between risk management and internal audit effectiveness has become increasingly evident. A study of the Supreme Audit Institution in Indonesia demonstrates that the implementation of risk management policies significantly enhances the effectiveness of the internal audit function (Pradana et al., 2024). These findings indicate that the integration of risk management and internal auditing is not merely an operational matter but forms part of a governance design that influences institutional oversight capacity. Consequently, strengthening the IAF has direct implications for improving governance quality.

Beyond the risk dimension, digital transformation has also significantly reshaped the internal auditing landscape. The integration of artificial intelligence (AI) and data analytics enables real-time anomaly detection, accelerates audit cycles, and enhances analytical accuracy (Shi, 2025). In the context of public sector auditing, the adoption of information and communication technologies (ICT) has been shown to improve efficiency and public value through enhanced audit processes (Yulianto et al., 2025). These developments indicate that digitalization expands the scope of assurance from merely historical evaluation toward more proactive and risk-based oversight.

Nevertheless, although the literature has examined the role of the IAF in ERM, audit effectiveness, and digital transformation separately, a conceptual gap remains in integrating these dimensions into a coherent governance framework. A literature review by Nkansa et al. (2025) acknowledges that most existing studies continue to focus on assurance and consulting roles in a fragmented manner, with limited attention given to the positioning of the IAF as a strategic mechanism that strengthens board oversight. In other words, the current literature has not explicitly reconceptualized the IAF as a strategic assurance infrastructure for the audit committee.

This gap becomes increasingly relevant in the context of global crises and uncertainty. Studies in the banking sector operating under crisis conditions show that the integrity, competence, and independence of internal auditors significantly contribute to the effectiveness of risk management and institutional stability (Tanbour et al., 2025). Similarly, experiences during the COVID-19 pandemic demonstrate that the adaptive capability of the IAF affects audit quality and oversight effectiveness in high-risk environments (Saeed et al., 2026). These conditions highlight the need for a conceptual approach that positions the IAF as an adaptive and strategic governance mechanism.

Against this background, this article aims to develop a conceptual framework that repositions the IAF as a strategic assurance mechanism for the audit committee through a synthesis of recent literature. By integrating structural, capability, digitalization, and risk orientation dimensions, this study proposes the Strategic Assurance Internal Audit Framework (SAIAF) as a governance-oriented conceptual model. This approach is expected to extend theoretical understanding of the evolving role of the IAF while providing a foundation for future empirical research in an increasingly complex and digitalized governance environment.

LITERATURE REVIEW METHODOLOGY

2.1 Research Approach

This article adopts a conceptual literature synthesis approach using a structured narrative review method. This approach is selected because the objective of the study is not to test empirical hypotheses but to integrate findings across multiple studies in order to develop a new governance-oriented conceptual framework. In the internal auditing literature, similar approaches have been employed to synthesize the evolving role of the Internal Audit Function (IAF) in Enterprise Risk Management (ERM) and organizational governance (Nkansa et al., 2025). Accordingly, this article follows the tradition of conceptual research aimed at advancing theoretical understanding through the integration and reinterpretation of existing findings.

The structured narrative review approach enables an in-depth examination of key themes, including structural independence, audit capability, digitalization, and risk integration, without being restricted to quantitative meta-analysis techniques. This method is particularly appropriate in governance studies, where conceptual variables are often multidimensional and context-dependent (Pradana et al., 2024).

2.2 Literature Search and Selection Strategy

The literature selection process was conducted systematically by identifying studies relevant to the topics of internal auditing, risk management, governance, audit committees, and digital transformation in auditing. The primary sources of literature consist of twenty curated academic articles published between 2019 and 2026, with a focus on reputable international and national journals.

The inclusion criteria for the literature review include:

1. Articles examining the role or effectiveness of the Internal Audit Function (IAF).
2. Studies linking the IAF to Enterprise Risk Management (ERM) or risk management practices.
3. Research addressing auditor capability, ethics, or independence.
4. Studies discussing digital transformation and artificial intelligence in auditing.
5. Research with implications for governance or board oversight.

For example, studies examining the shift of the IAF from a compliance-oriented role toward a strategic partnership within ERM constitute a key reference in this synthesis (Nkansa et al., 2025). Similarly, research investigating the influence of risk management implementation on the effectiveness of internal auditing in Indonesia's Supreme Audit Institution was included due to its relevance to risk integration in governance (Pradana et al., 2024).

Studies addressing internal auditor ethics in crisis contexts were also incorporated to enrich the capability and integrity dimensions within the governance framework (Tanbour et al., 2025). In addition, literature on digital auditing and artificial intelligence was included to analyze the evolving assurance paradigm in the era of digital transformation (Shi, 2025; Yulianto et al., 2025).

2.3 Synthesis Process and Conceptual Framework Development

Following the literature selection process, the reviewed studies were analyzed through the following stages:

1. Thematic Categorization

The articles were classified into several key themes:

- a) The role of the IAF in governance and ERM,
- b) Internal audit effectiveness and capability,
- c) Auditor ethics and independence,
- d) Digitalization and artificial intelligence in auditing, and
- e) Crisis contexts and public sector governance.

2. Pattern and Gap Identification

The analysis aimed to identify consistent patterns across the literature, including the importance of structural independence (Shakeel et al., 2020), risk integration (Pradana et al., 2024), and improvements in audit efficiency through artificial intelligence (Shi, 2025). At the same time, the analysis revealed a conceptual gap in integrating these dimensions into a coherent governance framework.

3. Conceptual Abstraction

Based on the thematic synthesis, conceptual abstraction was conducted to formulate four key pillars that constitute the Strategic Assurance Internal Audit Framework (SAIAF):

- Structural Positioning
- Capability Dimension
- Digital and Analytical Enablement
- Risk Integration Orientation

This abstraction stage follows the approach used in previous conceptual review studies that aim to develop integrated models from diverse empirical findings (Nkansa et al., 2025).

2.4 Conceptual Validity and Limitations

To ensure conceptual validity, the synthesis was conducted by confirming that each pillar of the proposed model is supported by consistent evidence across multiple contexts, including the public sector, banking institutions, and corporate organizations. This cross-contextual approach is important because prior studies indicate that the effectiveness of the Internal Audit Function may be influenced by economic, social, and political conditions (Pradana et al., 2024), as well as by crisis-related and regulatory pressures (Tanbour et al., 2025).

Nevertheless, this study has limitations as a conceptual research article. First, the proposed framework has not yet been empirically tested. Second, although the literature included in this review is relatively recent and diverse, it remains limited to the studies selected within the scope of this research. Therefore, empirical testing and broader literature coverage represent important directions for future research.

CONCEPTUAL FRAMEWORK DEVELOPMENT: THE INTERNAL AUDIT FUNCTION AS A STRATEGIC ASSURANCE MECHANISM FOR THE AUDIT COMMITTEE

3.1 Repositioning the Internal Audit Function within the Governance Framework

Recent literature indicates that the role of the Internal Audit Function (IAF) has undergone a significant transformation from a compliance-based monitoring function toward a more strategic role in organizational governance. A comprehensive review of two decades of research by Nkansa, Barr-Pulliam, and Walker (2025) emphasizes that the IAF is no longer confined to compliance assurance activities but is increasingly positioned as a strategic partner within the Enterprise Risk Management (ERM) framework and board oversight. This shift suggests that the value of the IAF lies not only in detecting irregularities but also in its contribution to improving the quality of decision-making at the audit committee level.

Consistent with this perspective, Shakeel et al. (2020) demonstrate that the effectiveness of the IAF directly influences the level of confidence of external auditors and stakeholders in the quality of corporate governance. When the IAF possesses independence, professional competence, and an appropriate reporting structure, it contributes to strengthening board oversight mechanisms. In this governance context, the IAF can therefore be understood as a governance infrastructure that supports the effectiveness of the audit committee.

In the public sector and supreme audit institution contexts, Pradana et al. (2024) show that the implementation of risk management policies significantly enhances the effectiveness of the internal audit function within the Supreme Audit Institution. These findings indicate that integrating the IAF within risk management frameworks strengthens the strategic oversight capacity of supervisory institutions. Consequently, repositioning the IAF as a strategic assurance mechanism is supported by strong empirical evidence across different institutional settings.

3.2 Pillar I: Structural Positioning in Relation to the Audit Committee

The first pillar of the proposed conceptual framework is structural positioning, referring to the structural placement of the IAF within the governance architecture. The literature indicates that structural independence—particularly direct reporting to the audit committee—is a key prerequisite for the effectiveness of the internal audit function (Nkansa et al., 2025). When the IAF operates under the dominance of management, its oversight role tends to become administrative, thereby diminishing its strategic value.

In a more specific organizational context, research in the Croatian hospitality sector by Vlašić and Paolić Laganis (2023) shows that the lack of structural recognition of the IAF causes

it to be perceived merely as a cost burden rather than as a mechanism for improving efficiency and governance. This finding confirms that organizational structure significantly influences both the perception and the strategic contribution of the IAF.

Furthermore, in the banking sector operating under crisis conditions, Tanbour et al. (2025) demonstrate that the integrity and independence of internal auditors play a crucial role in strengthening risk management and institutional stability. Therefore, structural positioning is not merely a technical reporting issue but a fundamental basis for the credibility of the assurance provided to the audit committee.

3.3 Pillar II: Capability Dimension as a Strategic Governance Asset

The second pillar is the capability dimension, which conceptualizes the IAF as a strategic capability of the organization. The literature shows that the maturity of internal control systems and the capability of internal auditors significantly influence performance accountability and governance quality (Rahmasari & Setiawan, 2022). This finding suggests that the value of assurance is determined not only by structural arrangements but also by the quality of human resources and auditor competence.

Research on internal audit effectiveness also indicates that professional certification and auditor expertise contribute to improved audit outcomes (Nawari & Wardhani, 2022). Therefore, technical and professional competence represents a central element in building strategic assurance.

Moreover, Tanbour et al. (2025) emphasize that ethical dimensions, namely integrity, objectivity, confidentiality, and competence, have a direct impact on the effectiveness of risk management within banking institutions. Consequently, from a governance-oriented perspective, the capability of the IAF should be understood as a combination of technical competence and a strong ethical foundation.

3.4 Pillar III: Digital and Analytical Enablement in the Era of Transformation

Digital transformation has fundamentally reshaped the internal auditing landscape. The literature indicates that the integration of technologies such as data analytics and artificial intelligence (AI) enhances both the efficiency and accuracy of auditing processes (Shi, 2025). The implementation of AI enables real-time anomaly detection and accelerates audit cycles, thereby strengthening the oversight function of the audit committee.

In the context of public audit institutions, the adoption of information and communication technologies (ICT) has been shown to increase public value by improving audit efficiency and quality (Yulianto et al., 2025). This finding suggests that digitalization is not merely a technical tool but an enabler of more responsive governance.

Furthermore, conceptual studies on internal auditing in frontier AI companies suggest that the design of the internal audit function must consider information access, audit frequency, and system-based risk coverage (Gomez et al., 2025). These insights indicate that digital enablement expands the scope of assurance from traditional control evaluation toward broader systemic oversight.

3.5 Pillar IV: Risk Integration Orientation from a Governance Perspective

The fourth pillar is risk integration orientation, which emphasizes the integration of the IAF within the ERM framework. Nkansa et al. (2025) demonstrate that IAF involvement in ERM contributes to strengthening strategic risk oversight at the board level. However, maintaining independence boundaries remains essential to ensure that the assurance function is not compromised.

Research in Indonesia's Supreme Audit Institution sector shows that the implementation of risk management significantly improves the effectiveness of the internal audit function (Pradana et al., 2024). These findings reinforce the argument that risk integration is a central element in building strategic assurance.

In addition, in the context of the COVID-19 pandemic in the United Arab Emirates, Saeed et al. (2026) show that the adaptive capability of the IAF in high-risk environments affects audit quality and oversight effectiveness. Therefore, a risk-oriented approach expands the role of the IAF as an early warning mechanism for the audit committee.

3.6 Synthesis: The Strategic Assurance Internal Audit Framework (SAIAF)

Based on the literature synthesis, the proposed conceptual model, the Strategic Assurance Internal Audit Framework (SAIAF), positions the IAF as a governance mechanism that generates strategic assurance value through four key pillars:

1. Structural Positioning
2. Capability Dimension
3. Digital & Analytical Enablement
4. Risk Integration Orientation

These four pillars interact to reduce information asymmetry, strengthen risk oversight, and enhance governance effectiveness at the audit committee level. Accordingly, the IAF is reconceptualized not merely as an operational function but as a strategic assurance infrastructure within modern governance architecture.

THEORETICAL CONTRIBUTIONS

4.1 Reconceptualizing the Internal Audit Function as a Strategic Assurance Infrastructure

The first theoretical contribution of this article is the reconceptualization of the Internal Audit Function (IAF) as a strategic assurance infrastructure within the architecture of organizational governance. Previous literature has generally positioned the IAF within two main spectrums: as a compliance function or as a provider of assurance and consulting services within the Enterprise Risk Management (ERM) framework (Nkansa et al., 2025). Although there is growing recognition of the evolving role of the IAF toward a strategic partnership, most studies still confine this function within the operational boundaries of risk management or internal control evaluation.

By integrating findings across multiple contexts, including the public sector (Pradana et al., 2024), corporate organizations (Shakeel et al., 2020), and the banking sector under crisis conditions (Tanbour et al., 2025), this article proposes that the highest value of the IAF lies not merely in control testing but in its ability to generate strategic assurance value for the audit committee. From this perspective, the IAF functions as a structural mechanism that reduces information asymmetry between management and the board while strengthening the quality of strategic oversight.

Accordingly, the conceptual contribution of this article lies in expanding governance theory by positioning the IAF as a strategic governance enabler, rather than merely a monitoring function.

4.2 Integrating Four Pillars into a Governance-Oriented Internal Audit Model

The second contribution is the development of an integrated model based on four pillars, structural positioning, capability dimension, digital and analytical enablement, and risk integration orientation, which collectively form the Strategic Assurance Internal Audit Framework (SAIAF).

Most previous studies examine the dimensions of the IAF in a fragmented manner. For instance, literature on internal audit capability emphasizes the importance of internal control maturity and auditor competence in enhancing performance accountability (Rahmasari & Setiawan, 2022). Meanwhile, research on digital auditing primarily focuses on improving process efficiency and anomaly detection through artificial intelligence and data analytics (Shi, 2025; Yulianto et al., 2025).

However, very few studies integrate structural arrangements, capability, digitalization, and risk orientation into a single coherent governance model. Therefore, this article contributes by synthesizing these diverse streams of literature into an integrated conceptual framework aimed at strengthening the role of the audit committee.

This model also extends the understanding that digitalization does not merely enhance audit efficiency but expands the scope of assurance toward systemic and strategic risk oversight (Gomez et al., 2025). Thus, the SAIAF offers a new theoretical lens for understanding the evolution of the Internal Audit Function within modern governance systems.

4.3 Strengthening the Governance-Oriented Perspective in Internal Audit Research

The third contribution lies in strengthening a governance-oriented perspective within internal audit research. Previous studies have largely focused on the effectiveness of internal auditing in improving reporting quality or mitigating operational risks (Shakeel et al., 2020; Pradana et al., 2024). Meanwhile, research on auditor ethics highlights the influence of integrity and competence on risk management effectiveness (Tanbour et al., 2025).

This article shifts the focus from audit effectiveness toward strategic governance effectiveness. Within this framework, the effectiveness of the IAF is evaluated based on its ability to enhance the quality of audit committee oversight, strengthen institutional legitimacy, and support organizational resilience in responding to external pressures such as crises and digital transformation (Saeed et al., 2026).

Consequently, this article enriches the literature by expanding the unit of analysis from the “audit function” to the broader “governance architecture.”

FUTURE RESEARCH AGENDA

Based on the literature synthesis and the conceptual model proposed in this study, several important research agendas can be identified for the future development of internal audit research.

5.1 Empirical Testing of the SAIAF Model

Since this article is conceptual in nature, the first research agenda involves the empirical testing of the Strategic Assurance Internal Audit Framework (SAIAF). Future studies may develop measurement instruments for each pillar of the framework, such as:

- Indicators of the structural independence of the Internal Audit Function (IAF);
- Indices measuring audit capability and maturity;
- The level of digital audit adoption; and
- The degree of integration with Enterprise Risk Management (ERM).

Such empirical testing can be conducted across various institutional contexts, including both public and private sectors, as illustrated in previous studies involving Indonesia’s Supreme Audit Institution (Pradana et al., 2024).

5.2 The Role of the Audit Committee in Utilizing Strategic Assurance

The second research agenda is to explore how audit committees utilize the assurance outputs generated by the IAF. Existing literature largely focuses on the role of the IAF itself, while the role of the audit committee as the recipient and interpreter of assurance information remains relatively underexplored (Nkansa et al., 2025). Future research may investigate:

- Whether audit committees with higher levels of risk literacy are better able to utilize strategic assurance; and
- How the relationship dynamics between the Chief Audit Executive (CAE) and the audit committee influence governance effectiveness.

5.3 Digitalization, Artificial Intelligence, and Auditor Independence

The third research agenda concerns the implications of digitalization for auditor independence and objectivity. Although artificial intelligence (AI) has been shown to enhance audit efficiency and anomaly detection (Shi, 2025), questions remain regarding the risks of algorithmic bias and excessive reliance on technological systems (Gomez et al., 2025). Future studies may examine:

- Whether the adoption of AI strengthens or potentially weakens auditor independence; and
- How technology governance influences the quality of strategic assurance.

5.4 Strategic Assurance in Crisis Contexts and Emerging Markets

The fourth research agenda involves expanding the study of strategic assurance in the contexts of crises and emerging markets. Research in the Palestinian banking sector shows that auditor ethics and competence become critical factors under conditions of instability (Tanbour et al., 2025). Similarly, the COVID-19 pandemic tested the adaptive capacity of the IAF in maintaining oversight quality during periods of heightened uncertainty (Saeed et al., 2026).

Comparative research across countries and governance regimes could enrich the understanding of how institutional pressures shape the transformation of the IAF into a strategic assurance mechanism.

CONCLUSION AND PRACTICAL IMPLICATIONS

6.1 Conclusion

This article aims to reconceptualize the Internal Audit Function (IAF) as a strategic assurance mechanism for the audit committee through a structured literature review approach. Based on a synthesis of recent literature, the findings indicate that the role of the IAF has evolved significantly from a compliance-based function toward a strategic partnership in governance and risk management (Nkansa et al., 2025). This transformation requires a new

understanding of the position and contribution of the IAF within modern governance architecture.

The literature suggests that the effectiveness of the IAF is determined not only by audit activities themselves but also by structural independence, professional capability, risk integration, and adaptation to digital transformation (Shakeel et al., 2020; Pradana et al., 2024). In contexts of crisis and uncertainty, the ethical dimension and competence of auditors become increasingly crucial in maintaining oversight quality and institutional stability (Tanbour et al., 2025).

Based on this synthesis, this article proposes the Strategic Assurance Internal Audit Framework (SAIAF), which consists of four key pillars: structural positioning, capability dimension, digital and analytical enablement, and risk integration orientation. Collectively, these pillars form an assurance infrastructure that supports the audit committee in performing strategic oversight more effectively. Consequently, the IAF is repositioned not merely as a monitoring function but as a governance enabler that contributes to reducing information asymmetry, improving decision-making quality, and strengthening organizational resilience.

6.2 Practical Implications

6.2.1 Implications for Audit Committees and Boards

The conceptual findings of this article imply that audit committees should view the IAF as a strategic partner in oversight rather than merely as a provider of periodic audit reports. Structural independence, including direct reporting to the audit committee, must be strengthened to ensure the credibility of assurance activities (Nkansa et al., 2025). Audit committees should also enhance their risk and digital literacy in order to effectively utilize the strategic assurance information produced by the IAF.

6.2.2 Implications for Management and Chief Audit Executives

For management and Chief Audit Executives (CAE), the findings of this article highlight the importance of investing in internal audit capability, including strengthening professional competencies and reinforcing the ethical foundations of auditors. Previous studies indicate that professional certification and auditor expertise contribute to improved audit outcomes (Nawari & Wardhani, 2022), while integrity and competence strengthen the effectiveness of risk management (Tanbour et al., 2025). Therefore, the development of internal audit human capital represents a strategic investment in organizational governance.

6.2.3 Implications for Digital Audit Transformation

Digital transformation should be considered an integral component of strategic assurance design. The integration of artificial intelligence (AI) and data analytics has been shown to

enhance audit efficiency and analytical accuracy (Shi, 2025), while also increasing public value in the context of public sector auditing (Yulianto et al., 2025). Therefore, organizations need to establish robust technology governance frameworks to ensure that audit digitalization not only improves operational efficiency but also expands the scope of strategic risk oversight.

6.2.4 Implications for Regulators and Policymakers

In the context of supreme audit institutions and the public sector, the implementation of risk management policies has been shown to improve the effectiveness of internal audit functions (Pradana et al., 2024). Consequently, regulators should promote the strengthening of IAF structures and capabilities through policies that support independence, professional training, and risk integration within governance systems. Such policies become increasingly relevant in responding to institutional pressures arising from crises, digitalization, and increasing demands for transparency.

6.3 Closing Remarks

Overall, this article emphasizes that the evolving role of the Internal Audit Function requires a paradigm shift in both governance research and practice. By developing the Strategic Assurance Internal Audit Framework (SAIAF), this study provides a theoretical foundation for understanding the IAF as a strategic governance infrastructure. In an increasingly complex and digitalized risk environment, strengthening the IAF as a strategic assurance mechanism becomes a prerequisite for effective audit committee oversight and overall organizational resilience.

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