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The role of internal audit on the quality of financial reports

Nurin Majidah^{*)}, Falikhatun Falikhatun
Universitas Sebelas Maret, Surakarta, Indonesia

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ABSTRACT

This study aims to provide empirical evidence regarding the importance of the role of Internal Audit in the quality of financial statements reviewed from the Literature Study using 53 Sinta 2 journals and Scopus 4 indexed journals with a total of 57 journals. Here, we classify articles based on topics and this research uses the literature review method of the Sinta 2 journal and some from Scopus. The researcher reviewed research related to internal audits in Indonesia in Sinta and Scopus indexed journals., then a mapping approach (Charting the field) was carried out using a prism approach, matrix tables and previous research that strengthened this research. The results of the study found that the quality of financial statements was the most researched. In addition, there is a research gap regarding the role of internal audit on the quality of financial statements as a proxy for Organizational Culture and Masculinity. It is evident that the results of previous studies are still inconsistent. Therefore, the researcher provides novelties that need to be reviewed regarding how Organizational Culture and Gender affect the quality of Financial Statements.



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Corresponding authors:

Nurin Majidah,
Universitas Sebelas Maret
Email : nurinmajidah1812@student.uns.ac.id

Introduction

To determine the accuracy of the presentation of financial statements, a company or government agency needs audit services to provide financial statements properly to support the company's future development (Ozlanski, 2019). Audit work is a systematic process carried out by auditors to obtain and objectively evaluate evidence regarding the suitability of reports of economic activities and events in an organization during a period and then compare it with predetermined criteria (Achim & Borlea, 2015). The results of this audit work are submitted to interested parties in an opinion which will later be used as a benchmark for the presentation of financial statements.

Public accountants themselves must be independent and explicitly committed to serving the public interest. The demands of various accounting services such as auditing, taxation and management by various organizations both local and multinational are the main responsibility of a professional accountant (Setiawan and Ghozali in Gratia and Septiani 2014). Automatically in its implementation, rules are needed that are implemented, especially since the Covid-19 pandemic that shocked the world. There are a lot of additional rules, revisions and there are even rules that have been forced to be eliminated in various organizations including taxation, financial companies and other financial institutions. Each financial institution must have a different culture, and must be complied with.

Currently, there has also been a paradigm shift in the role of internal audit from the traditional role as a supervisor to a consultant or catalyst that can provide added value to the organization (Alzeban & Gwilliam, 2015). Therefore, since Covid-19 was declared a global pandemic on March 11, 2020 by the World Health Organization, various countries around the world have implemented quarantine regulations to prevent the spread of the virus. This has caused a change, starting from the work culture of employees in various companies, especially financial companies, initially being able to freely perform their duties together in the office environment and then drastically changing their work to be individual, both remotely and from home (Gutierrez, 2020). There is so much chaos caused by the COVID-19 outbreak that there are inaccuracies in its presentation, information becomes more common (Broadstock et al., 2021; Xiao & Xi, 2021). An accountant will examine the financial statements presented by a company to prove the extent of fairness, truthfulness, and conformity with the evidence owned by the company. Auditors need to maintain the quality and performance of their audits during the pandemic to support their audit conclusions, as well as obtain adequate and appropriate evidence. The performance of auditors is essential to ensure that the company's financial statements are presented reasonably and in accordance with applicable accounting principles (Aditya & Kusuma, 2019; Basri et al., 2019; Nath et al., 2020).

Another predictor used to predict factors that affect the quality of financial statements is environmental uncertainty. The prolonged COVID-19 pandemic with no signs of ending, will put pressure on organizations and employees in carrying out their activities, thereby increasing adverse selection and moral hazards that will affect the quality of financial statements, in line with the results. research conducted by Syahputra and Saraswati (2020). The quality of an auditor's work can vary greatly, even among well-known public accounting firms. Declining auditor performance can increase the risk of failure to audit clients' financial statements and submit opinions based on insufficient evidence, which is contrary to the code of ethics. The quality and quantity of work carried out by auditors can be used as a benchmark for their performance. The work must be in accordance with the talents, knowledge, and skills of the auditor (Luthan et al., 2019; Nehme et al., 2019). However, the amount of work is nothing but a consequence of the work carried out with the aim of auditor responsibility. Ability, commitment, motivation, and job satisfaction are four personality factors that can be used to evaluate the performance of an auditor. Especially with the culture applied.

Organizational culture itself is one of the factors that determines the system's ability to produce accurate information (Rahayu et al., 2014). Reni (2019) stated that organizational culture has an effect on financial management, and it is suggested that to create an ideal culture, it is necessary to apply habits that are rooted in every activity. Inah et al. (2014) stated that in a study conducted in Nigeria, cultural organizations significantly influenced financial reporting practices. In financial reporting practice, there must be standards applied to a financial institution, outside of the financial reporting practice that is carried out. At the same time, ethics are applied for the prosperity of the reporting results. Research related to cultural diversity, including gender diversity and nationality diversity, shows that groups with high levels of diversity tend to have more diverse knowledge and experience, so they are able to consider and discuss a wider variety of projects, produce higher quality results and create more innovative solutions (Nagawa, 2014). Therefore, the more diverse cultures are applied and the gender diversity that is applied will certainly produce a variety of new innovations, so that later the quality of financial reports will become more relevant and reliable, avoiding fraud or fraud in the financial statements.

Therefore, the company's management relies on independent auditors to conduct an audit process on the financial statements so that the company's financial statements are trusted by the public (Suardinatha & Wirakusuma, 2016). These high expectations and beliefs make auditors pay attention to the quality of their audits (Siahaan & Simanjuntak, 2019). Audit quality is very important because of expectations, with high audit quality, it will produce reliable financial statements as a benchmark when taking a consideration (Aziz, 2018). In addition, with the high quality of audits, investors also do not hesitate to invest in the company. The number of fraud cases is still an interesting thing to explore. Several previous studies have highlighted cheating of individual characteristics (Hilliard & Neidermeyer, 2018; Lazarus et al., 2022). Based on social role theory (Eagly & Karau, 2002) and Expectancy State theory (Correll & Ridgeway, 2006), researchers conclude that cheating behavior is influenced by gender and religiosity.

Meanwhile, men tend to have more power and higher status than women. Of course, this can affect the evaluation of gender-based unethical behavior (Klein & Shtudiner, 2020). Previous research on the relationship between gender and ethical decision-making has revealed a variety of findings (Kish-Gephart et al., 2010). According to Kish-Gephart et al. (2010), the greater the frequency of men who behave unethically. In addition, Ameer and Othman (2021) examined whether men and women who occupy the same organizational position differ in the type of fraud. The results of his research found that there was a significant difference between men and women in committing fraud. This is in line with the research of Andayani and Sari (2019) which stated that

gender affects accounting fraud. However, Wahyuningtyas (2021) and Apsari (2016) did not find evidence that gender differences had an impact on accounting fraud.

The existence of cultural factors makes employees in the field of financial reporting (Oktarina, 2017) argue that this bias in the perception of Holier than thou can disrupt the relationship between gender and ethical behavior towards ethical decision-making. In this regard, it can be said that between decisions or responses from men and women are always influenced by SD (Social Desirability Response Bias), which causes the individual to have a Holier than Thou perception bias. Many previous studies have conducted research and found the effect of gender differences on ethical behavior, where women consistently report more ethical responses than men. However, other research also shows that women are more susceptible to SD (Social desirability response bias) (Ridha, 2017). (Sari, Zuhdi, & Herawati, 2010), (Sri, 2007), gender is one of the variables that is often researched and finds gender differences, where women consistently report more ethical responses than men (Prayudi, 2017).

However, the majority of previous studies did not have a theoretical framework that explains why women respond more ethically than men (Oktarina, 2017). However, other studies have made it clear that the relationship between gender and ethical decision-making may not be as simple as it seems. Based on research conducted by Lestari and Yadiati (2014), it is reported that the scientific foundation in Baitul Maal Wa Tamwil in Indonesia shows that organizational culture has an effect on the quality of financial reporting. A strong organizational culture means that baitul maal wa tamwil involves employees in decision-making, so as to generate ideas. It also includes punishment and reward in the application of organizational values.

In contrast, another empirical study conducted by Ji et al. (2017) stated certain research results that support the assumption that risks associated with financial reporting are related to job satisfaction, organizational culture and senior leadership. It is further reported that the link between organizational culture and financial reporting risk is stronger in companies that are less reliant on their boards. Therefore, the ideal work environment seems to play an important role in financial reporting risks. Yurekli (2016) conducted research based on seven hypotheses, and one of them emphasized that certain dimensions of organizational culture affect the implementation of International Financial Reporting Standards (IFRS). Similar results were found in a study conducted by Gierusz and Kolesnik (2019) which stated that organizational culture affects the scope of information applied in IFRS financial statements.

Not only organizational culture, external pressure will also affect financial statements, as in the research of Syahputra and Saraswati (2020) revealed that external pressure affects the quality of financial statements, the influence of political forces will make organizations, especially in implementing the quality of financial statements only as a formality and to gain legitimacy. Another predictor used to predict factors that affect the quality of financial statements is environmental uncertainty. The prolonged COVID-19 pandemic with no signs of ending, will put pressure on organizations and employees in carrying out their activities, thereby increasing adverse selection and moral hazards that will affect the quality of financial statements, in line with the results. Another factor that affects the quality of financial reports is the internal control system, the better the implementation of the internal control system, the better the performance.

Although many researchers say that the quality of financial statements is influenced by culture and gender, although there are some researchers who say that it has no effect, such as the research of Wahyuningtyas (2021) and Apsari (2016), there is no evidence that gender differences have an impact on accounting fraud, which means that there is no relationship with the quality of internal audit financial statements. Here, the researcher focuses his research only on Internal Audit Quality as a Proxy for Organizational Culture and Gender. Previous research was dominated by the topic of the influence of independence, audit findings. The latest of this study is a literature review of research focusing on Internal Audit published in Sinta 2 and several Scopus.

This study aims to see the existence of inconsistencies or proxies in internal audit financial statements. This is important to research, so that readers understand the discrepancy. This difference lies in the inconsistency and in the era of the Covid 19 Pandemic. Therefore, researchers here are increasingly interested in conducting research on the quality of internal audit financial statements that are influenced by gender and organizational culture in the era of the covid 19 pandemic. The final result of this study is expected to be able to add to the literature on the quality of internal audits reviewed in terms of culture and gender during the Covid 19 Pandemic.

Organizational Culture

There are several factors that affect the quality of Financial Reporting, including organizational culture, audit quality, financial statements and gender. Organizational culture can affect the quality of financial reports through the culture of compliance that organizational members show with the company's accounting policies and regulations. Organizational culture will shape the beliefs and behaviors of the members of the organization. These values and behaviors then affect all company activities, including financial reporting activities (Yadiati and Mubarak, 2017).

Organizational culture is a shared perception embraced by members of the organization (Robbin & Judge, 2008). According to Siagian (2012), organizational culture is a mutual agreement on shared values in organizational life and binds everyone in the organization concerned. According to Tobari (2015) emphasized that this organizational culture consists of two main things that need to be considered, namely organizational culture not only in the form of habits, values, and beliefs but also in this category is what is done and what is thought.

Audit Internal

Auditing is a profession that is often faced with the phenomenon of ego depletion, due to the high cognitive load that auditors must bear. This is mainly due to the demands of multitasking in carrying out work efficiently which is an important feature of this profession (Mullis & Hatfield, 2018). According to Hurley (2017), at the peak of the day, auditors often start the day with a drained mental state, which results in a decrease in the quality of assessment and decision-making (JDM). The main causes of this condition are increased working hours, increasingly heavy workloads, and stress due to approaching deadlines in the busy season (Salama et al., 2022; Sweeney & Summers, 2002).

Yusrianti (2014) stated that knowledge and experience are important components in audit tasks, so it is not surprising that the way novice auditors and experienced auditors will respond to information that will be used in consideration or analysis of considerations. The auditor's knowledge includes knowledge of the client's business industry, how to conduct audit planning, develop an effective audit program and analyze the conditions of potential fraud (Red Flags). Auditors may not be able to detect fraud if the auditor is not aware of the business environment and its audit. The more often an auditor's experience detects fraud, the higher the auditor's competence will be so that the auditor will be more sensitive to signs of potential fraud. Yusrianti (2014) stated that knowledge and experience are important components in audit duties, so it is not surprising that the way novice auditors and experienced auditors will respond to information that will be used in consideration or analysis of considerations. The auditor's knowledge includes knowledge of the client's business industry, how to conduct audit planning, develop an effective audit program and analyze the conditions of potential fraud (Red Flags). Auditors may not be able to detect fraud if the auditor is not aware of the business environment and its audit. The more often an auditor's experience detects fraud, the higher the auditor's competence will be so that the auditor will be more sensitive to signs of potential fraud. Therefore, auditors must have knowledge, experience, intelligence to understand clients, understand the information submitted as a benchmark to guide financial statements that avoid omissions or misstatements.

Gender

Different findings conducted by Farag & Mallin (2017) show that female directors on management boards are not risk-averse people. The level of risk-taking of female directors may vary based on their roles, and female and male executive directors may have similar risk-taking behaviors. The findings between gender diversity and companies give inconclusive results. Rodriguez et al. (2023) found that gender diversity reduces the likelihood of bankruptcy related to gender diversity. Meanwhile, Adams and Ragunathan (2015) proposed increased risks for companies with diverse gender compositions. Then, Sila et al. (2016) concluded that there was no correlation between gender diversity and corporate risk. However, based on the Advocates for Human Rights report (2019), increasing gender diversity and inclusion in extractive industries can provide several outcomes: (1) expanding the talent base, (2) increasing team member productivity, (3) improving work safety records, (4) reducing social conflicts and (5) improving the quality of life of individuals in general. In the sense that there is no relationship or correlation between gender and the Company's failure, on the contrary.

Method

This research is classified as qualitative descriptive with a literature review method. This study specifically analyzed papers published in Sinta 2 as well as Scopus Q1 and Q2. The data search process uses the term "Internal Audit" on scopus.com and sinta.kemdikbud.go.id websites. Furthermore, the data search process in this article uses software to get relevant results. This study uses the keyword "Internal Audit" only in a limited category (research title).

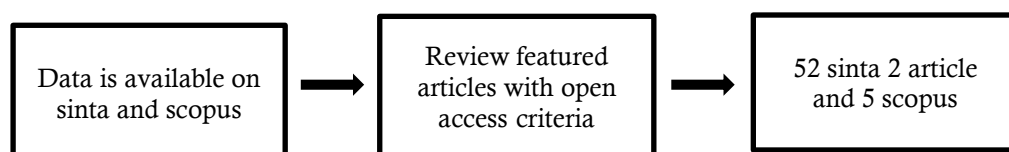


Figure 1. Search for Sinta 2 and Scopus Journals

In the explanation of the Inclusion criteria and exclusion criteria, in the inclusion criteria, in this study, the articles used are articles published in Sinta 2 and Scopus Q1 and Q2 with a gap in the quality of financial statements with organizational culture and gender with complete articles starting from the publication year 2014 to 2024. Meanwhile, exclusion criteria or exclusion criteria include opinion articles, report documents, drafts, policies or certain formal guidelines or organizations. It is hoped that the existence of Inclusion Criteria and Exclusion Criteria can make it easier for readers to understand the concept of research research.

Table 1. Difference between Inclusion Criteria and Exclusion Criteria

Inclusion Criteria		Exclusion Criteria	
1.	Article Published in Sinta 2 and Scopus (Q1,Q2)	1.	Opinion Article
2.	Article about the Gap in the Quality of Financial Statements with Organizational Culture and Gender	2.	Report Documents/Draft Policies/Specific Formal Guidelines/Organizations
3.	Full Text Articles		
4.	Journal Articles for the Last 10 Years (2014-2023)		

After the researcher classifies the research according to the research criteria and those that are not included in the research, the next stage of course needs to find several articles as a reference for discussion in this study. The following are the stages of article analysis with several stages of steps until a journal is found that is considered worthy of analysis, the final number is 58.

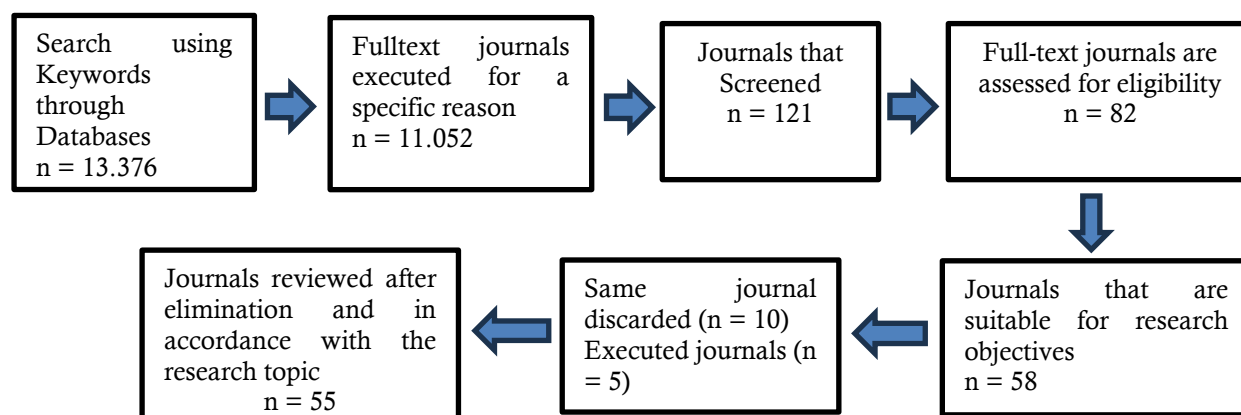


Figure 2. Research Table with Prism Model

In order to facilitate the study of topics regarding internal audit research, here the researcher uses a prism model, with the initial stage of searching using keywords through databases available on the web scopus and sinta 2 with a total number of searches $n = 13,376$, while fulltext searches sorted by a specific reason for research adjustment occupy the number $n = 11,052$, Journals that are screened with the intention of topic adjustment, The discussion of the research included the model used occupying the number $n = 121$. The next stage is the complete text that the researcher assesses because of the feasibility of the content of $n = 82$, then the next stage is the journal that has been assessed as feasible and has passed the feasibility stage after being eliminated which one must be deleted and which one is unnecessary because it is in accordance with the research topic achieves the number $n = 55$, while the journal with the same topic and content and is not used or given the number $n = 10$. Meanwhile, journals that continue to be executed reached 5. Journals that are in accordance with the research objectives achieved a score of 58.

Results and Discussion

This study uses the method of reviewing the literature on internal audit research to be analyzed and reviewed based on the Internal Audit Quality index. The analysis was carried out on 58 papers on Internal Audit. Annex 1.6 shows the instruments that have been used in the Internal Audit. Specifically, appendix 1 contains the title of the research, the name of the author, the publisher of the journal, the disclosure instrument or index used, the number of internal audit items, and the research sample. The development of the quality of financial statements on internal audits will be carried out based on the research year 2014 to 2024.

This study adopts these methods to obtain appropriate fundamental solutions to prevent the causes of the phenomenon outlined in the concept of this research, namely events related to the issue of financial reporting practices in Indonesia, especially investigating in terms of the quality of internal audit and several factors that support the quality of internal audit such as culture and gender. The sample of this study involves several journals indexed by sinta 2 and scopus. Based on the results of data tabulation, national journals that publish research related to internal audit include, Jamal journal, Multiparadigma, JAKI, JATI, Ventura, JRAK, Profita, JAB, JIAB, Reference: Journal of Management and Accounting Sciences, Asset Journal, Cogent Business & Management, BAKI, JIMAT and Accrual Journal In this study, the researcher analyzed 58 papers with several criteria, the most widely used research software by researchers is SPSS with a total of 24, while the second place is SmartPLS with a total of 15, while the third place is qualitative research, such as interviews and observations occupies 7, the fourth place is WarPLS with a number of 5. While others such as STATA 17, SEM PLS, AMOS, Eviews each have one. The following is the number of studies with several software starting from 2014 to 2024.

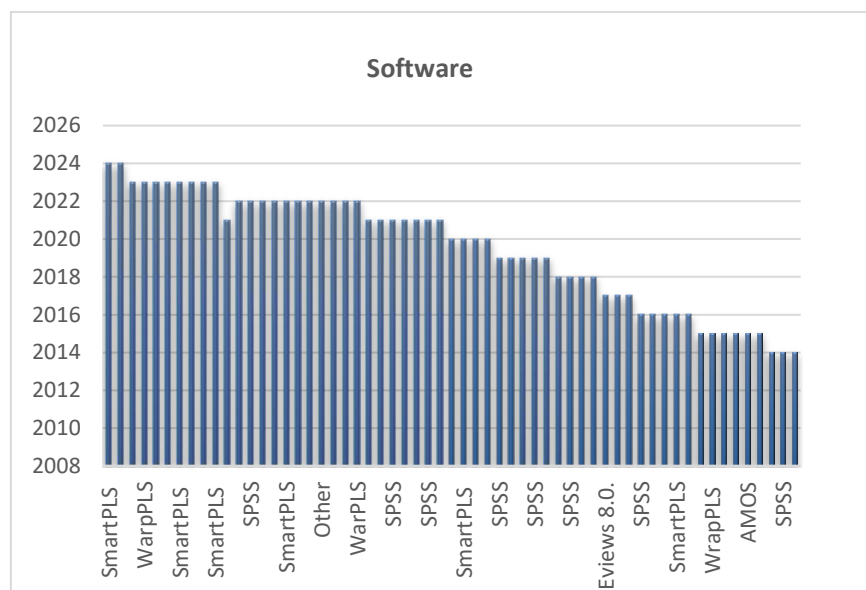


Figure 3. Year Of Software Research

Table 2. Table Author with model, software and model year complete

Author	Type	Software	Year
Widyawati et all.,	SEM PLS	SmartPLS	2024
Kinasih et all.,	Panel Data Regression	SPSS	2024
Munawaroh, Setiawan	IDX website	STATA 17	2023
Ariwibowo et all.,	SEM PLS	WarpPLS	2023
Ferina, Primary	Panel Data Regression	SPSS	2023
Hermawan et all.,	SEM PLS	SmartPLS	2023
Nazaruddin et all.,	SEM PLS	SmartPLS	2023
Owusu, Boateng	Purposive Sampling	SPSS	2023
Pham et all.,	SEM PLS	SmartPLS	2023
Ustman et all.,	SEM PLS	SmartPLS	2023
Nurcahyono et all.,	Simple Random Sampling	WarPLS	2021
Cahyani et all.,	PLS	SmartPLS	2022
Castellani, Nuralissa	Simple Linear Regression	SPSS	2022
Noch et all.,	SEM PLS	SmarPLS	2022
Panjaitan, Adam	SEM PLS	SmartPLS	2022
Pratolo et all.,	SEM PLS	SmartPLS	2022
Ramadhan et all.,	Simple Linear Regression	SPSS	2022
Salma D.K	Literature Review	Other	2022
Salman	SEM PLS	SmartPLS	2022
Wibowo, Lasdi	Purposive Sampling	IDX Period 2015-2019	2022
Basri et all.,	Purposive Sampling	WarPLS	2022
Basri, Gusnardi	Triangulation techniques and sources	Other	2021

Author	Type	Software	Year
Bawono et all.,	Multiple Linear Regression	SPSS	2021
Biduri et all.,	Convenience sampling	SPSS	2021
Lase et all.,	SEM PLS	SmartPLS	2021
Mukoffi et all	Purposive Random Sampling	SPSS	2021
Naila Nisrina	Multiple Linear Regression	SPSS	2021
Sulardi	Multiple Regression	SPSS	2021
Maulidah	Interview, Observation	Other	2020
Prabowo, Suhartini	PLS	SmartPLS	2020
Purnawati, Hatane	Multiple Linear Regression	SPSS	2020
Rapina et all.,	Interview, Observation	Other	2020
Amaliyah	Multiple Regression	SPSS	2019
Indriani et all.,	Participant Observation	Other	2019
Priyanti, Dewi	Multiple Linear Regression	SPSS	2019
Setyaningrum, Kuntadi	Multiple Linear Regression	SPSS	2019
Sujana et all.,	Wilcoxon, Mann-Whitney and Friedman tests.	SPSS	2019
Didi, Kusuma	Fraud triangle and Planned Behavior	SEM PLS	2018
Said,Munandar	Quota Sampling	SPSS	2018
Widyanto et all.,	Multiple Linear Regression	SPSS	2018
Wijayanti, Hanafi	Regression Dummy	SPSS	2018
Alfiani et all.,	Panel Data Regression	Eviews 8.0.	2017
Anggraeni, Jackman	Moderation Regression	SPSS	2017
Yandra	SEM PLS	SmartPLS	2017
Dony Pratomo	Multiple Linear Regression	SPSS	2016
Muhsin	SEM PLS	WrapPLS	2016
Santosa et all.,	Literature Review	Other	2016
Urumsah et all.,	Purposive Sampling	SmartPLS	2016
Zulaikha, Hadiprajitno	SEM PLS	WarpPLS	2016
Dewi et all.,	PLS	SmartPLS	2015
Mardjono, Nur DP	SEM PLS	WrapPLS	2015
Siregar, Nahumury	Path Analysis	SPSS	2015
Sofyani, Rahma	Experiment	SPSS	2015
Srimindarti et all.,	SEM	AMOS	2015
Zelmiyanti, Anita	SEM PLS	SmartPLS	2015
Antonio	Automated Audit System	Benford Law	2014
Hartanto, Apriani	Likert Scale	SPSS	2014
Randa, Daromes	Inculturative Critical Ethnography	Other	2014

Generally, journals whose research model uses SEM PLS include a total value of 17, while PLS with a number of 3, SEM with a total of 1, path analysis with a total of 1, *Automated Audit System* with a total of 1, Literary Review with a total of 2, Experiment with a total of 1, Likert Scale with a total of 1, Purposive Sampling with a total of 3, Moderation Regression with a total of 1, panel data regression with a total of 4, Dummy regression with 1, multiple linear regression with 2, Multiple linear regression with 4, quota sampling 1, fraud triangle and planned behavior 1, Wilcoxon, Mann-Whitney and Friedman test 1, same as participant observation, multiple regression, purposive random sampling, multiple regression, convenience sampling, triangulation techniques and sources, simple liner regression, simple liner regression, simple random sampling, IDX website and inculturative critical ethnography totaled one, while the last one was 2 interviews and observations. Synthesis of internal audit research topics and objects. The first research question is related to the classification of internal audit research themes in Indonesia. In general, the topic of internal audit research in Indonesia is still limited to Organizational Culture (Amaliyah 2019; Rapina et al., 2020 ; and Zelmiyanti et al., 2015). In addition, there is a study that discusses fraud, (Indriani et al., 2021; Wijayanti et al., 2018 ; Zulaikha & A. Nurhalisa, 2022 ; Didi & Kusuma, 2018 ; Fatma et al., 2023), Said & Munandar, 2018), Ronda et al., (2014).

Table 3. Research Topics, Authors and Number of Studies with Similar Topics

Topic	Author's Name	Sum
Internal Audit Quality	Alma Y.P.A (2021), Mukoffi et all., (2021), Biduri et all., (2021), Basri et all., (2021), E. Owusu & B.O Boateng (2023), D.R Priyanti & N.H.U Dewi (2019), Usnan et all., (2023), Pham et all., (2022), Bawono et all., (2021), Prabowo & Suhartini (2020) and Nur Cahyono (2021)	11
The Role of Internal Audit on Fraud	Indriani et all., (2021), Wijayanti et all., (2018), Zulaikha & Hadiprajitno (2015), J. Castellani & A. Nuralisa (2022), Didi & Kusuma (2018), Fatma et all., (2023) and Said & Munandar (2018)	7
The Role of Internal Audit on Organizational Culture	Amaliyah (2019), Rapina et all., (2020), Ronda et all., (2014) and Zelmiyanti et all., (2015)	4
The Role of Internal Audit on Product Market Competition	Naila Nisrina (2021)	1
The Role of Internal Audit on Transparency and Accountability	Panjaitan et all, (2022), K.R. Salman (2022) and Cahyani et all (2022)	3
The Role of Internal Audit on the Quality of Accounting Systems	Ramadhan et all., (2022)	1
The Role of Internal Audit on Machiavellian and Religiosity	Hermawan et all., (2023) and Widyawati et all., (2024)	2
The Role of Internal Audit on the Influence of Auditor Competence	Dony Pratomo (2016)	1
The Role of Internal Audit on Internal Control and Good Corporate Governance	Early Kamilia Salma (2022)	1
The Role of Internal Audit on Competence, Ethics and Work Experience	Widyanto et all., (2018)	1
The Role of Internal Audit on Religious Character Education and Fraud	Sofyani et all., (2015)	1
The Role of Internal Audit on the Number of Audit Findings	Alfiyani et all., (2017)	1
The Role of Internal Audit on Local Government Financial Information	Purnawati et all., (2017)	1
The Role of Internal Audit on Stress and Working Conditions	Ariwibowo et all., (2023)	1
The Role of Internal Audit on the Competence, Independence and Professionalism of Auditors	Setyaningrum et all., (2018)	1
The Role of Internal Audit on Performance Interventions	Pratolo et all., (2022), Prabowo & Suliartim (2020)	2
The Role of Internal Audit on Internal Control	Nazaruddin et all., (2023)	1
The Role of Internal Audit on Role Conflicts and Ethical Sensitivity	Lase et all., (2021)	1
The Role of Internal Audit on Gender	Sujana et all., (2019), Kinasih et all., (2024) and Basri et all., (2022)	3
The Role of Internal Audit on the locus of control and organizational commitment	Srimindarti (2015)	1
The Role of Internal Audit on Slack Resources and Board Feminism	Anggraeni (2017)	1

Topic	Author's Name	Sum
The Role of Internal Audit on morals and ethics	Urumsah et all., (2020)	1
The Role of Internal Audit on Internal Audit Recruitment	Hartanto (2014)	1
The Role of Internal Audit on the Audit Committee's expertise	M. Munawaroh & D. Setiawan (2023)	1
The Role of Internal Audit on Organizational Commitment and Job Satisfaction	Yandra (2017)	1
The Role of Internal Audit on Whistle Blowers	Dewi et all., (2015)	1
The Role of Internal Audit on Performance Accountability	Mardjono et all., (2015)	1
The Role of Internal Audit on Internal Control	Maulidah (2020) and Antonio (2014)	2
The Role of Internal Audit on Effective SAIP	Santosa et all., (2016)	1
The role of auditor performance on professionalism and locus of control	Siregar & Nahumury (2015)	1
Environmental performance on company performance	H.H. Wibowo & L. Lasdi (2022)	1
SUM		57

In addition, there are research on the quality of internal audits (Alma Y.P.A (2021), Mukoffi et all., (2021), Biduri et all., (2021), Basri et all., (2021), E. Owusu & B.O Boateng (2023), D.R Priyanti & N.H.U Dewi (2019), Usnan et all., (2023), Pham et all., (2022), Bawono et all., (2021), Prabowo & Suhartini (2020) and Nur Cahyono (2021). Then the Role of Internal Audit on Machiavellian and Religiosity Hermawan et al., (2023) and Widyawati et al., (2024), there are two researchers who research the role of internal audit on Machiavellian and the accompanying religiosity. While the role of internal audit on internal control (Maulidah & Antonio, 2014), then the role of Internal Audit on performance accountability (Maedjono et all., 2015), there is also the role of auditor performance on professionalism and locus of control (Siregar & Nahumury, 2015). The Role of Internal Audit on the expertise of the Audit Committee (M. Munawaroh & D. Setiawan, 2023), the Role of Internal Audit on the Quality of the Accounting System (Ramadhan et all., 2022) as well as research on environmental performance on the Company's performance (H.H. Wibowo & L. Lasdi, 2022), the Role of Internal Audit on effective SAIP (Santota et all., 2016), then the Role of Internal Audit on Whistle Blower (Dewi et all., 2015), The Role of Internal Audit on Organizational Commitment and Job Satisfaction (Yandra, 2017).

Then there is research on the Role of Internal Audit on stress and working conditions (Ariwibowo et al., 2023), the Role of Internal Audit on internal control and good corporate governance (Dini Kamilia Salma, 2022), the Role of Internal Audit on local government financial information (Purnawati et al., 2017), and then the role of Internal Audit on competence, ethics and work experience (Widyanto et all., 2018), then the Role of Internal Audit on the number of audit findings (Alfiyani et al., 2017), in addition there are researchers who research on the Role of Internal Audit on religious character education and fraud (Sofyani et all., 2015), then the Role of Internal Audit on locus of control and organizational commitment (Srimindarti, 2015), the Role of Internal Audit on Transparency and Accountability (Panjaitan et al., 2022, K.R. Salman, 2022 ; Cahyani et all, 2022), The Role of Internal Audit on Product Market Competition (Naila Nisrina, 2021), The Role of Internal Audit on the Influence of Auditor Competence (Dony Pratomo, 2016), The Role of Internal Audit on the Competence, Independence and Professionalism of Auditors (Setyaningrum et all., 2018), while the Role of Internal Audit on Performance Intervention (Pratolo et all., 2022; Prabowo & Suliartim, 2020).

Then the Role of Internal Audit on Gender (Sujana et all., 2019; Kinasih et all., 2024 ; Basri et all., 2022), then the Role of Internal Audit on Role Conflicts and Ethical Sensitivity (Lase et all., 2021), The Role of Internal Audit on Internal Control (Nazaruddin et all., 2023), The Role of Internal Audit on Slack Resources and Feminism of the Board (Anggraeni, 2017), The Role of Internal Audit on morals and ethics (Urumsah et all., 2020) and finally the researcher found the Role of Internal Audit on Internal Audit Recruitment (Hartanto, 2014).

The results of the tabulation proved that the quality of internal audit was the most researched, as many as 11, then the internal audit of fraud was 7 researchers, then the role of internal audit on organizational culture was 4 researchers, then the role of internal audit on gender was 3, including the role of internal audit on transparency and accountability was the same number, 3. Meanwhile, the research themes that are still little researched are related to organizational performance, whistle blowers, internal audit recruitment, slack resources and board feminism, religious character education and fraud and Machiavellian and Religiosity. However, Salma's research (2022) has different results, stating that the organizational culture that occurs in a company will affect the financial reporting carried out in an organization. Organizational culture has an effect on financial reporting, this is in accordance with previous research conducted by Lestari and Yadiati (2014), Yurekli (2016), Ji et al. (2017).

However, the research of Kotb et al. (2020) has different results, namely the theme of internal audit research after Enron that is the most researched is related to the role of internal audit itself, both in governance, internal control, and risk management. In line with this, research by Roussy & Perron (2018) states that the two main research themes that are widely researched in leading audit journals are about the role and practice of internal audit itself. However, in this case, internal audit research is still very limited to discuss organizational culture and gender. However, research on the impact of gender on financial statements is still few, only three researchers. The results of the study (Ud Din et al., 2021) found that gender diversity has a positive effect on the quality of financial statements. Female directors are considered to have better accounting skills than male directors. Female directors are considered more conservative (Varadina & Diatmika, 2018). However, the statement is different from the findings of Rodriguez et al in 2023.

Based on the findings between gender diversity and the company, the results are inconclusive. Rodriguez et al. (2023) found that gender diversity reduces the likelihood of bankruptcy related to gender diversity. Meanwhile, Adams and Ragunathan (2015) proposed increased risks for companies with diverse gender compositions. Then, Sila et al. (2016) concluded that there is no correlation between gender diversity and corporate risks, especially in the financial sector, namely financial statements. However, based on the Advocates for Human Rights report (2019), increasing gender diversity and inclusion in extractive industries can provide several outcomes: (1) expanding the talent base, (2) increasing team member productivity, (3) improving work safety records, (4) reducing social conflicts and (5) improving the quality of life of individuals in general. Therefore, based on the findings that have been studied, there are still some irregularities between Organizational Culture and Gender, so it is hoped that these irregularities will be interesting topics for future researchers.

Research Limitations

This study specifically analyzed papers published in Sinta 2 and several in Scopus. The data search process uses the term "Internal Audit" on the sinta website. kemdikbud.go.id and scopus.com. Further, the process of searching for data uses software to get relevant results. This study uses the keyword "Internal Audit" only in a limited category (research title). This research also limits the search for papers only within the scope of accounting, business, finance, and economics and publishes articles sourced from conferences, books, and others.

Suggestions for the Next Researcher

For the next researcher, it can enrich the discussion in more detail about the quality of internal audit as a proxy for organizational culture and gender. Maybe it can be added and expanded again by adding other variables and can be compared to the quality of audits before covid 19.

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