Influence of Culture on the Effectiveness of Internal Audit: A Literature Review

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Purpose: *Scholars have emphasised the importance of internal audit to effective decision making and improved organisational performance. Within the discourse, it has also been emphasised that the level of internal audit quality and effectiveness hinges on the contingency factors. Building on that contingency foundation, this study reviews literature on the culture based contingencies. Equally, this study flags relevant research directions towards advancing knowledge in this area.*

Design/methodology/approach: *Based on the qualitative methodology, this study utilises systematic review approach to capture the state of knowledge and existing gaps.*

Findings: *Building on motivation theory, this study reminds of the significant role that culture plays in organisational dynamics. This study reminds that while internal audit would aid effective decision making and extendedly organisational performance - outcomes that are contingent on internal audit quality and internal audit effectiveness, the extent to which quality and effectiveness of internal audit can be achieved would depend on the national and organisational culture features that condition internal audit practices.*

Research implications: *This study contributes to the understanding of the role that culture plays in internal audit quality and effectiveness. Furthermore, this study contributes to body of knowledge by flagging critical directions for future research.*

Originality/value: *Utilising the systematic review approach, this study enhances the discourse on the cultural perspective of internal audit effectiveness by capturing the state of knowledge and also drawing attention to gaps in the literature.*

Keywords: Internal Audit; Internal Audit Quality; Internal Audit Effectiveness; Behaviour Theory; National Culture; Organisational Culture

1. Introduction

The task of profitably satisfying customers is becoming more challenging. To meet up with this challenge, organisations are increasingly recognising the importance for effective decision making. Accountants play a significant role in enabling effective decision making in organisations (e.g. Granlund, 2011; Dai and Vasarhelyi, 2017; Hoque, 2001). Accounting information enables the organisation determine the going concern (Atkinson *et al.*, 2011; Holm and Ax, 2019). Thus, accounting provides the

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management with relevant information for ensuring and sustaining growth and profitability.

Within the academic literature the importance of the decision enabling role of accounting, and the importance of accounting to enabling organisational performance has been underlined. For example, the importance of internal audit to overall organisational business performance has been mentioned in the literature (e.g. Hell and Wang, 2009; Mihret *et al.*, 2010). According to literature, internal audit has evolved and has become a critical value adding service to organisations (e.g. Mihret *et al.*, 2010; Godwin, 2004; Nagy and Cenker, 2002). This value-adding role of internal audit is underlined by the Institute of Internal Auditors (2004) which defined internal audit thus:

> "Internal auditing is an independent, objective, assurance and consulting activity that adds value to and improves an organization's operations. It helps an organisation accomplish its objectives by bringing a systematic, disciplined approach to evaluate and improve the effectiveness of risk management, control, and governance processes." (p.2).

Thus, if organisations effectively endorse internal auditing, they would achieve their objectives, an outcome that is associated to the fact that they embrace a disciplined approach that focuses on evaluating and improving the effectiveness of risk management, control and governance process. Although internal audit has been underlined as critical for corporate success, it has also been noted that insufficient attention has been given to the study of internal audit (e.g. Endaya and Hanefah, 2013; Mihret and Yismaw, 2007; Mihret *et al.*, 2010; Lenz and Hahn, 2015; Salih and Hla, 2016; Sarens and Abdolmohammadi, 2011; amongst others). For this reason, these scholars call for more research efforts that enhance the understanding of internal audit. Within the literature, one central research gap that has been mentioned relates to the effectiveness of internal audit (e.g. Arena and Azzone, 2009; Lenz and Hahn, 2015). A further gap in this domain relates to the lack of studies that undertake analytical examination of existing literature towards drawing on the state of knowledge to drive further research.

Internal audit effectiveness is a major research domain and must be given due attention because the extent to which organisations can leverage the value-adding and organisational performance enhancing gains would hinge on internal audit effectiveness being achieved (e.g. Lenz and Hahn, 2015; Dicle and Usluer, 2016; Lenz *et al.*, 2014). Given this importance of ensuring internal audit effectiveness, scholars have re-echoed the importance of understanding the factors that influence internal audit practices and effectiveness in organisations (e.g. Lenz and Hahn, 2015; Lenz *et al.*, 2014; Dicle and Usluer, 2016; Mihret and Yismaw, 2007; Alzeban, 2015). This research therefore seeks to contribute to filling a research void, and following the foundation that culture is a significant moderator of organisational and individual behaviour (e.g. Hofstede, 2001; Opute, 2014; Opute, 2017), the premise covered in this research relates to the influence of culture on internal audit nature and effectiveness. Illuminating this premise is important because adopting suitable internal audit approach and its effectiveness would hinge on the culture.

According to the Institute of Internal Auditors (2004), organisations, irrespective of their size, must ensure that some form of internal control process is in place, for if an organisation is served by a resourced and professionally competent internal audit personnel, that would lead to value-added services that are critical to effective and efficient organisational management. Combining the practitioners importance of the topic with aforementioned research calls, this study seeks to contribute to knowledge development in this area. To achieve that, two main objectives drive this study. First, we critically review literature to gain a good understanding of the body of knowledge on internal audit practice and effectiveness, and the associated impact of culture. Second, towards galvanising further knowledge development on internal audit effectiveness, we flag critical research directions.

In line with the objectives stated above, two questions guided the review of literature in this study, namely:

1. What cultural factors influence the nature and effectiveness of internal audit?, and
2. What research gaps exist based on the explored literature.

Next, we describe how this paper is organised. In section two, literature is reviewed highlighting core debates from the point of internal audit nature, and culture-related factors that influence internal audit quality and effectiveness. Thereafter, section three details out the methodological approach followed in this study. While section four presents the findings, section five summarises the key conclusions, as well as acknowledges the limitations of this study. Also, in line with the goal of galvanising future research in this area, section five flags directions for future research.

2. Literature Review

2.1 Introduction: What is the Influence of Cultural on Internal Audit Nature and Effectiveness?

This paper follows the rationality that internal audit would aid effective decision making, and extendedly improve organisational performance. Therefore internal audit effectiveness and added-value influence are critical points (e.g. Lenz and Hahn, 2015; Lenz *et al*., 2014). Internal audit discourse however associates the internal audit priorities of a firm, as well as the effectiveness and added-value function of internal audit in firms to a range of factors (e.g. Sarens *et al*., 2011; Sarens and Abdolmohammadi, 2011; Lenz and Hahn, 2015; Lenz *et al*., 2015). Justified on the notion that culture significantly shapes organisational and individual behaviour (e.g. Hofstede, 2001; Opute, 2014; Kanter and Corn, 1994), only culture related factors are considered in this research. In other words, this paper takes a behavioural perspective to understand internal audit nature and effectiveness. Therefore, the literature review for this paper is structured thus: behaviour and culture theories, internal audit, and factors influencing internal audit effectiveness and quality.

2.2. Behaviour and Culture Theories

Behavioural theory, which is founded in ideas of individual bounded rationality and organisational procedures for decision making (Gavetti *et al.*, 2012), has been widely utilised in understanding the underlying stimuli behind peoples' behaviour, actions and decision making (e.g. Cyert and March, 1963; Opute, 2017). Theoretically, 'bounded rationality, which was introduced by Herbert Simon in 1957, posits that rational behaviour is compatible with access to information and actual capacities of organisms, including also man, depending on the environmental dynamics of the organisms. Tapping into the effective behaviour notion of bounded rationality, this study draws from behaviour foundation to understand internal audit nature and effectiveness. Specifically, we follow the theoretical framing that associates behaviour to culture, a perspective that has garnered focus in understanding organisational dynamics (e.g. Opute, 2014; Opute *et al.*, [in press]). According to the culture lens, the values that feed into the mindset of individuals or the philosophy of an organisation, shape decision making. In this study, we focus mainly on national (e.g. Opute and Madichie, 2017; Opute *et al.*, [in press]) and organisational (Schein, 1985; Ogbonna and Harris, 2001; Cadden *et al.*, 2013) culture.

2.3 Internal Audit: Definition and Features

The importance of internal audit in the overall business performance cannot be underestimated. There are several reasons why this is the case, including the need for entrepreneurs to have relevant information essential for decision-making, and the increasing rate of economic transformation (Hell and Wang, 2009). Of all business functions, internal audit exceeds all in driving business competitiveness. This is because the internal audit function focuses on evaluating internal processes for possible improvements. It documents, explains and assesses activities linked to control, risks and governance. These processes facilitate the realisation of competitive advantage in numerous ways, including but not limited to improving the relationship with regulatory bodies, better control over business activities, as well as aids an organisation achieve its objectives by bringing a logical, controlled approach to evaluate and improve the effectiveness of risk management. (Hope *et al.*, 2008; Institute of Internal Auditors, 2004).

Regardless of size, organisations must ensure a fully resourced and professionally competent internal audit team that provides top management value-added service for securing efficient and effective organisational management (Institute of Internal Auditors, 2004; Soh and Martinov-Bennie, 2015). Internal auditors understand deeply the organisation's systems, processes and culture, and evaluate and monitor organisational trends to ensure that the trends match expectations for the organisation to meet strategic, financial and operational goals, as well as comply with ethical and accountability standards (Institute of Internal Auditors, 2008). In the value-added service role, the internal audit team supports top management with analyses, appraisals, counsel and cues on critical decision indicators, and also monitor organisational ethics (Institute of Internal Auditors, 2004).

Internal audit is important to organisations as it enables them to make appropriate decisions that enable them compete effectively (Global Institute of internal Auditors, 2009). Management and governing bodies can use internal auditing to enable them make sure that policies are being followed and control measures are effective. Also, internal auditors can enable the management know if operations are going on as intended (Global Institute of Internal Audit, 2009). Internal audit focuses on identifying risks that might hinder an organisation from achieving set goals, and draws the attention of the management to such risks, towards ensuring that proactive measures are taken to eliminate such risks and enhance performance and revenues. According to the Global Institute of Internal Auditors (2009), the roles performed by internal auditors will usually include evaluating risks, assessing controls, ensuring accuracy, improving operations, promoting ethics, monitoring compliance, assuring safeguards, investigating frauds, amongst other.

Within this stream of literature, environmental culture and ethical pressure is increasing the demand of the corporate landscape (e.g. Ioannou and Serafeim, 2012; European Commission, 2014; Goodwin-Stewart and Kent, 2006; Soh and Martinov-Benne, 2015). Consequently, organisations and the internal audit profession are responding to the pertinence to provide assurance and effective value-added service and indeed internal auditors are embracing accounting practices that take into consideration environmental, social and corporate governance features to ensure their continued relevance and ability to meet stakeholders' needs and expectations (e.g. Soh and Martinov-Bennie, 2015; Martinov-Bennie et al., 2012; Soobaroyen et al., 2017; Mohmed et al., 2019; Matuszak et al., 2019). In their study of Austrian firms, Goodwin-Stewart and Kent (2006) found that only one-third of the sample use internal audit and also that there is a weak association between internal audit use and corporate governance.

In this response, the need for greater integration of ESG information with organisations' financial reporting is growing. In line with that need, the International Integrated Reporting Council (IIRC) was established in August 2010 to drive the development of a universally accepted reporting framework that integrates financial information with ESG information (IIRC, 2011) and provides a holistic view of a business enterprise, towards understanding the financial, environmental, social and governance frameworks and inherent synergetic relationships in organisational value creation (e.g. Banasik et al., 2010; AICD, 2011).

Backward- and forward-looking in the functional execution, internal auditors' central focus includes risk management, corporate governance, organisational objectives, operational efficiency and effectiveness, compliance with laws and policies, accurate financial statements, amongst others (Institute of Internal Auditors, 2008).

2.4 Factors that Influence Internal Audit Effectiveness in Organisations

The functional capabilities of internal auditors are tremendous value-adding resources to top management in their corporate governance responsibilities and risk management obligations (Institute of Internal Auditors, 2008; Soh and Martinov-Benne, 2015), and in this study we focus on related thematic that has featured in academic discourse (e.g.

Mihret *et al.*, 2010; Salih and Hla, 2016; Arena and Azzone, 2009) - the contingency perspective of internal audit. In their contribution, Arena and Azzone (2009) associate internal audit (IA) effectiveness to resources and competencies of the IA team, the process and activities of IA, and organisational and relational factors. As a result of the increasing importance of internal audit to organisations towards effectively responding to growing challenge in the global economy, the Global Institute of Internal Auditors enhanced in 2015 its International Professional Practices Framework (IPPF) to include 10 core principles: integrity, competence and due professional care, independence, strategic alignment, adequate resources and appropriate positioning, quality and continuous improvement, effective communication, being risk-based assurance provider, being insightful and proactive, promoting organisational improvement (The IIA, 2015). In reviewing literature, consideration was given to internal audit effectiveness as well as internal audit quality. This review approach is legitimised on the plausibility that audit quality (e.g. Salehi *et al.*, 2019; Kaawaase *et al.*, 2016) and audit effectiveness (e.g. Arena, Azzone, 2009; Salih and Hla, 2016) are contingent on the dynamics of the individual setting. As a reminder, based on the conceptual focus of this study, only culture related factors are considered.

2.4.1 Culture and Internal Audit Quality

It must be noted that national culture (e.g. Hofstede, 2001; Kanter and Corn, 1994) is the focus here. Drawing on the pioneering works on culture (Triandis, 1972; Hofstede, 1980), scholars have echoed the importance of understanding the influence of culture, for example in the management domain (e.g. Kanter and Corn, 1994; Opute, 2014). In the discourse on national culture, typical features that represent culture include norms, collective experiences, tradition, religion, social history, amongst others (e.g. Hofstede, 1980; Kanter and Corn, 1994; Opute *et al.*, [in press]). Enhancing the discourse, Hofstede et al (2010) conceptualised six dimensions of national culture: *power distance*, *uncertainty avoidance*, *individualism versus collectivism*, *masculinity versus femininity*, *long versus short term orientation*, and *indulgence versus restraint*.

Within the management accounting domain, and in the particular context of internal auditing, the first three dimensions as conceptualised by Hofstede *et al.* (2010) have been documented in the literature. Therefore, in this study only the dimensions of *power distance*, *uncertainty avoidance*, and *individualism versus collectivism* are considered. According to Hofstede and Peterson (2000, p.403), power distance is "the extent to which the less powerful members of organisations and institutions (like the family) expect and accept that power is distributed unequally", *uncertainty avoidance* captures a culture's "intolerance for uncertainty and ambiguity", while the *individualism versus collectivism* dimension captures "the extent to which individuals are integrated into groups."

In a conceptual paper that examined the body of knowledge, Lenz and Hahn (2015) identified common themes in empirical literature on internal audit effectiveness. Based on their review, factors that influence internal audit effectiveness include senior management support, skills and competencies of internal auditors, and organisational characteristics (including politics and culture, role ambiguity and role conflict).

In further literature, culture has been pinpointed as an influencing factor of internal audit effectiveness (e.g. Dicle and Usluer, 2016; Endaya and Hanefah, 2013). In their study of a large public sector educational institution in Ethiopia, Mihret and Yismaw (2007) suggest a positive influence of management support on internal audit effectiveness but not for organisational culture.

Utilising Hofstede's culture theoretical framework, Dicle and Usluer (2016) found that masculinity negatively influences internal audit effectiveness. Also, the study found a partial negative association (only 1 item) of power distance to internal audit effectiveness, but also insignificant results for four items. Furthermore, Dicle and Usluer (2016) found a negative association between uncertainty avoidance and internal audit effectiveness on the one hand, and collectivism and internal audit effectiveness on the other hand were not supported.

In another study that also utilised the Hofstede's theoretical framework, Alzeban (2015) examined the impact of the dimensions of culture (power distance, uncertainty avoidance and individualism) on internal audit quality in Saudi Arabia. According to that study, high power distance and high uncertainty avoidance would lead to low internal audit quality. The study also suggests a positive association between individualism and the QIA, an outcome that reflects that internal audit hinges largely on the accomplishments of the individual internal auditors associated with the process. In a similar conceptualisation, Zare and Mohammadi (2016) explored the effect of culture on the quality of internal controls in Iranian firms, and found that power gap and uncertainty avoidance impact negatively on the quality of internal controls, while individualism does not have any effect on internal audit controls.

2.4.2 Organisational Culture and Internal Audit Quality (and Effectiveness)

Scholars have numerously underlined organisational culture as a core factor in the understanding how organisations respond to market dynamics (e.g. Osibanjo and Adeniji, 2013; Gupta, 2011; Lok and Crawford, 2004; Ogbonna and Harris, 2001). According to this viewpoint, organisational culture, which relates to the shared values, assumptions and beliefs are deemed relevant for acting on problems and opportunities (Schein, 1985; Ogbonna and Harris, 2001). These shared values and beliefs which are manifested through behaviours and practices that members collectively display, guide how organisational members approach their work and interact among themselves. Imran *et al*. (2010) note that organisational culture determines employee performance and organisational success. On their part, Osibanjo and Adeniji (2013) suggest a close relationship between organisational culture and recruitment process, job performance management, employee performance, amongst others. Internal audit literature lends support to this foundation of organisational culture (e.g. Arena and Azzone, 2009; Salih and Hla, 2016; Owoyemi and Ekwoaba, 2014).

It has been noted that understanding the organisational culture is essential for effective leadership. For example, Schein (1985) posit that for managers to effectively implement strategy and achieve organisational goals, they will need to understand the culture of their organisation. Internal audit literature offers insights that connect to the above

strategy logic. Salih and Hla (2016) reviewed literature and argue that organisational culture aids successful development of the organisation, therefore, they conclude that organisational culture significantly impacts internal audit quality and extendedly its effectiveness. On their part, Owoyemi and Ekwoaba (2014), in their examination of organisational culture as a management control tool, describe organisational culture as a two-edged sword. In other words, organisational culture could have a negative or positive control impact.

In their exploration of Italian firms, Arena and Azzone (2009) identify, amongst others, the characteristics of the internal audit team, and the audit process and activities as factors that influence internal audit effectiveness. The internal audit team characteristics and audit process preferred by an organisation may reflect the culture of the organisation, which further influences the level of internal audit effectiveness.

Exploring Ethiopian Educational Institutions, Mihret and Yismaw (2007) posit that organisational culture influences internal audit effectiveness. According to Mihret and Yismaw (2007), core organisational culture features include management support and the organisational setting. In their study of internal audit in the Malaysian public sector, Ahmad *et al.* (2009) found insights that, amongst others, support the management support point in Mihret and Yismaw (2007). According to Ahmad *et al.* (2009), organisational culture features that influence internal audit effectiveness includes inadequate support from top management, inadequate knowledge and training on effective auditing approaches for internal auditors, and the degree of acceptance and appreciation of internal audit by management. In their studies on Italian firms, Arena and Azzone provide insights that shed more light on the management support influence. They suggest that coercive, mimetic and normative pressures impact the adoption and development of internal audit (Arena and Azzone, 2006), and isomorphic pressures significantly influence the firms' support of internal auditing.

3. Research Methodology

3.1 Introduction

Qualitative research method (Creswell, 2014; Saunders *et al.*, 2012) is used in this study to achieve the research objectives. Following the methodological approach in past study on internal audit (Lenz and Hahn, 2015), this research is conceptual and based on the review of literature. To undertake a detailed review of literature in academic journals on the topic of internal auditing, a systematic review approach (e.g. Silverman, 2016) was used, as it allows the researcher to use systematic and transparent methods to identify, select, and evaluate relevant published literature on a specific topic or question (St. John and McNeal, 2017). Furthermore, this approach has been documented in contemporary literature to be appropriate for a literature review-based study that aims not only at gaining deep understanding of theoretical development in a field, but also in identifying critical gaps to drive further knowledge development (e.g. Opute *et al.*, 2020; Irene *et al.* [in press]).

Unlike in traditional review, a systematic review is undertaken based on a conceptual framework, has inclusion criteria for evidence and nature of search for evidence, as well as follows a robust appraisal and synthesis of the evidence (Gough *et al.*, 2012). To capture relevant literature to include in this study, several databases were scanned using specific search terms (Silverman, 2016). Literature review commenced with a quick electronic search that captured numerous literature on the subject of internal audit. Terms used in the literature search included 'internal audit', 'internal audit practices and features', 'internal audit effectiveness', 'culture and internal audit', 'factors influencing internal audit effectiveness', amongst others. In generating a pool of relevant literature, we selected key access options such as Science Direct, Emerald, and Scopus. Also, we searched for literature utilising Google Scholar and Research Gate.

Following the above stated methodological approach to identify relevant publications, the literature review was undertaken. Some selected core literatures reviewed in this research are summarised in Table 1 below, pinpointing the focus, context of the studies and core insights from the studies.

Table 1: A Sample of Selected Studies Reviewed in this Research

S/Nr.	Studies	Theoretical Focus and Geographical Setting	Core Arguments (or Facts)
1	Soh and Martinov-Bennie (2015)	Internal auditors' perceptions of their role in environmental, social and governance assurance and consulting. The study explored Australia.	The corporate landscape and expectations around transparency is increasing, and as a result the internal audit profession is responding to the pertinence to provide assurance and consulting on environmental, social and governance issues to ensure their continued relevance and ability to meet stakeholders' needs and expectations.
2	Lenz and Hahn (2015)	This study examined internal audit effectiveness. This study was conceptual and was based on literature review.	Based on the evidence in the literature, this study synthesised the main threads into a model comprising macro and micro factors that influence internal audit effectiveness. The study also pinpointed future research directions.
3	Alzeban (2015)	This study utilised Hofstede's theoretical framework to examine the impact of different dimensions of culture on the quality of internal audit (QIA) in Saudi Arabia.	This study found that organisations characterised by high power distance and uncertainty Avoidance show low internal identity quality. The study also found a positive association between individualism and internal audit quality, which implies that internal audit hinges largely on the accomplishments of the individual internal auditors associated with the process.
4	Arena and Azzone (2009)	This study explored the organisational drivers of internal audit effectiveness in Italian companies	The study found that the effectiveness of internal auditing is influenced by three main factors: the characteristics of the internal audit team, the audit process and activities, and the organisational links.
5	Goodwin-Stewart and Kent (2006)	The study explored internal audit use in Australian firms.	Only one-third of explored firms use internal audit. Amongst others, the study found a weak support that the use of internal audit associates with strong corporate governance.
6	Clark *et al.* (2007)	The study examined the attributes of audit quality of 25 European Union supreme audit institutions	The study found that overall, except in a few cases, there was provision for adequate independence of the supreme audit institutions from the executive arm of government. However, the study also found a weaker provision for the accountability of supreme audit institutions to parliament.
7	Dicle and Usluer (2016)	The study applies Hofstede's theoretical framework to explore the link between culture and internal audit effectiveness in Turkey, US and Saudi Arabia.	The study suggests that masculinity is negatively associated to internal audit effectiveness. It also suggests a partial negative association (only 1 item) of power distance to internal audit effectiveness. There was no significance for other 4 items. The hypotheses of a negative association between uncertainty avoidance and internal audit effectiveness on the one hand, and collectivism and internal audit effectiveness on the other hand were not supported.

8	Endaya and Hanefah (2013)	This conceptual study carried out a review of literature on internal audit effectiveness.	The study utilised agency theory, institutional theory and communication theory to examine literature on the factors that influence internal audit effectiveness.
9	Mihret and Yismaw (2007)	This study examined the factors that impact the effectiveness of internal audit services in a large public sector educational institution in Ethiopia.	This study contends that while internal audit quality and management support influence internal audit effectiveness, organisational culture and auditee attributes do not exert a strong impact on internal audit effectiveness
10	Zare and Mohammadi (2016)	This study explored the impact of culture on the quality of internal control in Iranian firms.	Power gap and uncertainty avoidance impact negatively on the quality of internal controls, while individualism does not have any effect on internal audit controls.
11	Salih and Hla (2016)	This conceptual study examined the impact of organisational culture on internal audit quality	The study concludes that organisational culture significantly impacts internal audit quality and extendedly its effectiveness.
12	Lenz et al. (2014)	This study examined the characteristics of Internal Audit Function in private organisations in Germany.	The study suggests four categorical dimensions (aspects of internal audit: organisation, IA resources, IA processes and IA relationships). They argue that, if appropriately used, a combination of these characteristics would contribute to an enhanced theoretical grounding that may explain IA effectiveness.
13	Ejiogu et al. (2019)	This study explored transparency, accountability & anti-corruption initiative in Nigeria	The study illuminated the extent to which transparency in the form of increased information disclosure drives enhanced accountability and reduced corruption. The study suggests that increased information disclosure conceals and legitimises the weak and corrupt reporting systems and practices of government agencies. Also, the study notes that the instrument for enacting transparency is a core actor in the transparency process.
14	Hope et al. (2008)	The study focused on understanding whether national culture influences firms' choice of auditors.	The study found that firms in more secretive countries are less likely to hire a Big 4 auditor. Also, the study found that the association between secrecy dimension of national culture and choice of auditor is conditioned by the firm's degree of internationalisation. Thus, national culture shapes financial reporting quality through firm's auditor choice.
15	Prawitt et al. (2009)	This study examined the relation between internal audit function (IAF) quality and earnings management.	This study found that internal audit function (IAF) quality is associated with a moderation in the level of earnings management based on two separate proxies: abnormal accruals, and the extent to which analysts' earnings forecasts are met or exceeded.

3.2 The Analytical Approach

Methodological literature underlines the importance of using the interpretive approach of analysis in processing qualitative data to derive reliable meaning from data (e.g. Opute *et al.*, [in press]; Thomas, 2006). Following that interpretive approach, the analysis for this research involved an iterative approach of reading relevant literature back and forth. Using that approach, literature was synthesised to identify the core threads, arguments and themes in the literature (e.g. Lenz and Hahn, 2015). Utilising that approach too, critical research directions have been flagged towards enhancing the understanding of internal audit effectiveness.

3.3 Ensuring Validity in this Research

Given the subjectivity feature of qualitative studies, methodologists have emphasised the importance of ensuring validity of research (e.g. Saunders *et al.*, 2012; Silverman, 2016). In a view that reinforces the validity substance, Dellinger (2005) reminds that a review of literature is not just a collection of evaluation of individual studies, but rather

an attempt to ascertain what is known or unknown in a given field. Achieving that requires validity process where a reasonable degree of care is taken in the review process (Cooper, 1998; Dellinger, 205). Steps taken to ensure validity in this research include rigor of conduct and strength of evidence by cross-referencing and undertaking a duplicate check. An iterative approach, involving reading of text back and forth, was used in engaging with the reviewed literature towards gleaning patterns and meanings from the cumulative evaluation of findings from the selected studies. The insights from the individual studies on identified themes and constructs were compared to capture the central meanings and gaps.

4. The Findings

Reviewed literature shows that organisations are recognising internal audit as a crucial function in the organisation from the point of its competition enabling and value-adding role. In this connection, internal audit is viewed as a tool for evaluating and improving the effectiveness of risk management and control (.e.g. Dicle and Usluer, 2016; Mihret *et al.*, 2010; Lenz and Hahn, 2015). As literature further shows, internal audit does not only aid risk management but also functions as control, regulatory and governance tool. As a result, in addition to the control features, the role of internal audit for driving environmental, social and corporate governance response is increasing (e.g. Soh and Martinov-Bennie, 2015; Ioannou and Serafeim, 2012; European Commission, 2014).

From the reviewed literature, a core component that is important in the understanding of internal audit relates to its corporate governance enabling role. Corporate governance is viewed as a tool to monitor management's behaviour. Thus, based on the agency logic, corporate governance is a core internal audit element and helps to align the interests of management and other stakeholders. Literature also suggests that internal auditing aids organisations in evaluating and improving other governance processes (e.g. IIA, 2004; Goodwin-Stewart and Kent, 2006).

Literature also documents the importance of internal audit in the public sector (e.g. Clark *et al.*, 2007; Salih and Hla, 2013; Ahmad *et al.*, 2009). As documented (e.g. Clark *et al.* 2007), internal audit is enabling efforts to ensure efficiency and effectiveness of public fund usage, as well as enabling other judicial reviews, and environmental audits of supreme audit institutions in 25 European Union countries. Literature suggests an association between culture and internal audit nature, quality and effectiveness. As captured in the literature, internal audit is a value-adding and performance enhancing tool, and focuses on several components that include financial, environmental, social and governance frameworks and inherent synergetic relationships in organisational value creation (e.g. Banasik *et al.*, 2010; AICD, 2011). In the drive towards achieving value-adding and performance enhancement, the extent to which organisations would prioritise the individual components of internal auditing would depend on the existing organisational culture (e.g. management support, extent of training and development, degree of acceptance of internal audit team) and national culture (e.g. power distance, uncertainty avoidance and individualism and collectivism) features.

Differences have been found in the way the culture features influence both internal audit quality and internal audit effectiveness. Hofstede's theoretical framework of culture has been utilised by many scholars in the understanding of how culture affects internal audit quality (and effectiveness). With regards to power distance (or gap), uncertainty avoidance, and individualism, Zare and Mohammadi (2016) found a negative influence on internal audit controls for the first two, but no effect of individualism on internal audit controls. Exploring the Saudi Arabian setting, Alzeban (2015) suggests high power distance and high uncertainty avoidance would lead to low internal audit quality, while individualism positively impacts internal audit quality. On their part, Dicle and Usluer (2016) found that masculinity negatively influences internal audit effectiveness, and a negative association between uncertainty avoidance and internal audit effectiveness, but no effect of collectivism on internal audit effectiveness.

Organisational culture has been noted to impact internal audit quality and effectiveness. Thus, organisational culture, which includes shared values, assumptions and ways deemed appropriate by organisations for acting on problems and opportunities, influence the internal audit qualities and extended effectiveness in organisations (e.g. Arena and Azzone, 2009; Salih and Hla, 2016; Ahmad *et al.*, 2009). A range of organisational culture factors that impact internal audit effectiveness includes internal audit team characteristics (Arena and Azzone, 2009), management support and the organisational setting (Mihret and Yismaw, 2007), and inadequate support from top management, inadequate knowledge and training of internal auditors, and level of acceptance and appreciation of internal audit by management (Ahmad *et al.*, 2009). Further on the management support point, coercive, mimetic and normative pressures impact the adoption and development of internal audit (Arena and Azzone, 2006)

5. Conclusions, Limitations and Future Research

5.1 Conclusions

The central aim of this paper was to contribute to the understanding of internal audit effectiveness and the association of cultural factors. On the evidence captured from the review of literature, two central conclusions are forwarded in this paper: the nature of internal audit, and how culture impacts internal audit effectiveness. From the reviewed literature internal audit knowledge has evolved from the focus of evaluating and improving the effectiveness of risk management to include control and corporate governance processes. A development that shows the extent to which the role of internal audit is expanding in the value-adding function. This thus shows that in the drive to effectively respond to the market dynamics (i.e. stay competitive), internal audit is not only helping by playing its safeguarding role in combating corruption and managing risks, but also functions as a guard in ensuring that environmental, social and corporate governance features are taken into consideration.

Insights on entrepreneurship activities underline the significant association of culture (e.g. Hofstede, 2001; Opute *et al.*, [in press]), a plausible contention given that "culture is the collective programming of the mind which distinguishes the members of one group or category of people from another" (Hofstede, 1991, p.5). Based on that

foundation, norms, collective experience, collective memory, traditions, religion and social history condition behaviour. Underpinned in the culture substance, this study took a culture lens in enhancing knowledge on internal audit effectiveness. National culture values influence managerial decisions (Hofstede, 1980; House *et al.*, 2004; Hope *et al.*, 2008). On the overall evidence obtained from the review of literature, culture affects internal audit quality and effectiveness (e.g. Dicle and Usluer, 2016; Zare and Mohammadi, 2016; Alzeban, 2015). Typical cultural factors that play a role in this regard include power distance, uncertainty avoidance, individualism (vs. collectivism), and masculinity (vs. feminism). From the literature review evidence, whether internal audit quality (and effectiveness) is achieved would depend on the culture features of the setting.

Although Mihret and Yismaw (2007) found a no strong impact of organisational culture on internal audit effectiveness, they suggest the need for enhancing the technical proficiency of the internal audit staff, a logic which connects to Ahmad *et al.* (2009) who noted that enhancing knowledge and providing training are features of organisational culture and impact internal audit effectiveness. Organisational culture influences internal audit quality and effectiveness. Since organisations have values, norms and established ways of doing things (including management practices), this will exert influence on the level of acceptance and implementation of internal audit, internal audit quality and internal audit effectiveness. Whether the influence on the quality and effectiveness will be negative or positive would hinge on the features of the organisational culture.

5.2 Limitations of the Study

This study has a number of limitations that should be taken into consideration when utilising the findings from this research. First, it must be reminded that this study does not claim to have reviewed all literature that may have been relevant to the topic of internal audit, rather this study focused on doing what is relevant for the scope of this research. This study used a retrospective approach based on review of published articles. The conclusions made in this paper are therefore based on the literature evidence captured in this paper, and may have ignored relevant literature. We recognise this limitation and call for caution in adopting the findings from this study. Premised in the contingency perspective, this study has focused mainly on culture features, a conceptualisation that ignores other conditioning factors of internal audit quality and effectiveness. This a further scope-based limitation of this research.

Finally, although efforts were made by the researcher to ensure validity in this research by adopting an analytical approach that involved an iterative and thorough reading of literature to ensure valid meaning in the interpretation, it must be reminded that subjectivity is a concern in qualitative research.

5.3 Future Research Directions

From the literature review undertaken, it is evident that both Western and non-Western contexts have been covered in the discourse on internal audit. However, on the comparative evidence captured based on the sample of studies considered in the

literature review, it is a fact that the non-Western context is still less explored. More research effort is needed towards improving the understanding of internal audit effectiveness and influencing factors. Researches that shed light in that regard on the non-Western context would enhance understanding. This study lends support to Soobaroyen *et al.*'s (2017) research advocacy concerning the role and implications of accounting and governance practices in emerging economies. Western-context insights may not have relevance for other contexts, given the heterogeneity factor, therefore researches that aim to illuminate the emerging economy setting are critical towards beefing the understanding of how such practices boost the success of businesses, governments, and societies at large.

To broaden the understanding of internal audit and dynamics in the value-adding drive, more researches that embrace holistic approach, enhanced through quantitative, qualitative or a combination of both, are required. Also, drawing from the insight in Clark *et al.* (2007) more research effort from Western and non-Western settings is necessary to enhance understanding of how enabling legislations may affect the independence of supreme audit institutions from the executive arm of government. These research directions are the more pertinent given the fact that economic and marketing practices vary across countries, e.g. capitalism and socialism.

Theorists have long established that culture moderates behavior (e.g. Hofstede, 2001; Opute, 2014). According to literature (e.g. Hofstede, 2001; Ting-Toomey, 2015), some societies may be collectivism oriented while others are individualism based. Ting-Toomey further adds that while most Western countries display individualism values other geographical domains seemingly show collectivism trend. Researches that seek to illuminate how such collectivism and individualism features may condition internal audit practices and effectiveness are essential. Extending further the economic, marketing practices and cultural heterogeneity rationality, this study draws attention to the need to illuminate less developed and emerging economy perspectives on internal audit and effectiveness (e.g. Alzeban, 2015; Saren and Abdolmohammadi, 2011). In a recent research on internal audit quality in Saudi Arabian companies, Alzeban (2015) reports insights that reinforce the pertinence for further understanding of the influence of culture on internal audit practices and quality. Although the Saudi Arabian culture and economy is known to be collectivism characterised, that study found a positive association between individualism and internal audit quality, which suggests that internal audit is largely based on the accomplishments of the individual internal auditors associated with the process. As a plausible reason for the strange finding, Alzeban (2015) associates the finding to the fact that governance and audit tradition is still relatively new in the Saudi economy. Also, Alzeban suggests that specific cultural influences stemming from tribalism and pervasive core traditions may be playing a part. This current paper lends support to Alzeban (2015) and suggests that more research should be undertaken towards illuminating this influence.

Recent literature has emphasised the importance of paying closer attention to religion as artefact of culture (e.g. Hagos, 2015; Opute *et al.*, 2020). According to these scholars, unlike other artefacts of conventional national culture (e.g. attitudes, definitions, norms and values [e.g. Hofstede, 1980: Kanter and Corn, 1994]) that may

overly reflect homogeneity across all ethnic and regional groups within a national enclave, religion-induced culture may not only reflect heterogeneity across national boundaries but also across ethnic and regional enclaves within a country. Thus, the more the complexities in a society, the more the religion-induced culture heterogeneity. Building on this theoretical substance, we underline the pertinence for studies that take into consideration religion in exploring internal audit practices and effectiveness. In societies where Islamic Sharia regulations operate, individual and organisational behaviour and practices may not show similarity with other contexts. Given that, this study also calls for future researches that explain how such Islamic Sharia features condition internal audit quality and effectiveness. This is a critical research space because not all entrepreneurial activity is driven by the economic goal (Opute *et al.*, [in press]; Hagos, 2015), and in the Islamic Sharia context, customers welfare is considered a core feature of performance (e.g. Hassan *et al.*, 2008; Kamarulzaman and Madun, 2013).

Another direction that can be followed in expanding internal audit knowledge is by carrying out comparative studies that take into consideration several industries, geographical contexts, as well as services versus tangible products implications of internal audit quality and effectiveness.

Finally, as stated earlier, one of the limitations of this research relates to its conceptual scope. Only culture related factors were considered in this study. Therefore, in addition to contributing further to the understanding of this culture perspective, other studies can also consider other factors that may shape internal audit practice, quality and effectiveness. In pursuing the aforementioned options, future research should aim to enhance knowledge by drawing on field study based data.

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