

Scientific Herald of Uzhhorod University

Series "Physics"

Journal homepage: <https://physics.uz.ua/en>

Issue 56, 2498–2506

Received: 22.01.2024. Revised: 06.04.2024. Accepted: 18.06.2024



DOI: 10.54919/physics/56.2024.249pf8

Organisational and methodological support of internal audit and conceptual approaches to its improvement

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Abstract

Relevance. The study addresses the ongoing need to improve the organisational and methodological support of internal audits. In a competitive environment, companies require an effective management system and an internal audit subsystem. Developing the concept of internal auditing in enterprise management is crucial.

Purpose. This study is aimed at reviewing and studying the organisational and methodological support of internal audit and the search for conceptual approaches to improve it.

Methodology. The study uses synthesis and analysis, deductive and inductive methods, and comparative analysis, along with a review of related research papers.

Results. The paper presents problematic issues in the development of internal audits and their solutions. Increasing requirements for management efficiency necessitate the functional activation of internal audits as an integral part of the internal control system of organisations. Such trends require a qualitative and new theoretical understanding of their essence and role in enterprise management. Internal auditing allows the organisation to attain its own strategic goals and objectives by using a methodical and controlled approach to calculating and increasing the level of effectiveness of risk management processes, their switch, and management.

Suggested Citation:

Mukhamejanova A, Zhumatayeva B, Primzharova K, Ukubassova G, Zhumartov T. Organisational and methodological support of internal audit and conceptual approaches to its improvement. *Sci Herald Uzhhorod Univ Ser Phys.* 2024;(56):2498-2506. DOI: 10.54919/physics/56.2024.249pf8

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Conclusions. This study can be used to investigate the concept of an internal audit. The presented information is of particular value for practitioners and theorists in this area since it is aimed at considering the organisational and methodological support of internal audit and at finding conceptual approaches to improve its implementation.

Keywords: accounting; financial accounting; internal control; management.

Introduction

The development of the theory and practice of the enterprise management system has become more real in a competitive environment; therefore, the activities of companies require the formation of an effective enterprise management system and its internal audit subsystem. It is necessary to develop the concept of internal auditing in enterprise management. Notably, the methodology and organisation of internal audit are still poorly studied; in the economic literature, there are still no systematic studies of the entire set of problems of the theory and practice of internal audit in modern conditions. It is important to consider the problematic issues surrounding its development and their solutions.

Increasing requirements for management efficiency necessitates the functional activation of internal audits as an integral part of the internal control system of organisations. Such trends require a qualitatively new theoretical understanding of their essence and role in enterprise management. It is the use of internal audit that enables the firm to achieve its strategic goals and objectives by implementing a systematic, disciplined approach to assessing and increasing the level of effectiveness of the risk management methodology, control, and corporate governance [1].

Internal auditing is a potent tool that business entities use to offer assurances and guidance necessary for making sane tactical and strategic management decisions [2-4]. An internal audit provides the opportunity to assess and monitor the internal control system as well as the efficiency of the company's operations, as well as to ensure the legality of its operations and the preservation of its assets. Economic reports provide a resource for making better decisions while preventing high-risk transactions from occurring [5]. The auditor's decisions reinforce confidence in the financial situation that has arisen within the enterprise and increase everyone's confidence in those involved in the audit, namely, owners, investors, potential customers, partners, and national authorities. The purpose of the audit refers to the supervisor's report on the actual accounts (in the economic department). It must comply with the project for the implementation of accounting in the organisation and legal regulations [6; 7].

Most firms are exposed to various risks of uncertainty during their operations. Internal audit provides an opportunity to identify and reduce the impact of risks affecting financial and economic activities, ensure their continuity, and increase the value of the company in a competitive environment. In a high-risk environment, internal auditors should first provide key clients (board of directors, senior management) with an assessment of the most significant risks and advise them on risk management [8-10]. Standardisation of the internal audit procedure using a risk-oriented approach allows for ensuring a certain level of quality. It is also necessary to scientifically substantiate the internal audit methods and establish them as standards to improve the internal audit

system and ensure its quality [11; 12]. On the one hand, the standardisation of internal audit is considered an effective method of increasing the effectiveness of the audit and narrowing the means necessary for its implementation, which is reproduced with the help of optimisation and development of the theory of internal audit with the inclusion of the features of previous experience and experience of internal audit and taking into account the expert assessment of the auditors.

On the other hand, the standardisation of internal audits allows for an increase in the professional reputation of internal audits by implementing a clear regulation of the work of internal auditors based on the generalisation of previous experience and the latest scientific achievements in this field to ensure a high level of effectiveness and increase the quality of the audit [13-16]. In this context, it is especially important to create and develop organisational and methodological support for internal audit through the introduction of risk-oriented and object-oriented approaches in commercial enterprises, using the system of standards in the process of the internal audit service's professional activities [17]. The purpose of this study is to investigate and analyse internal audits and conceptual approaches to their improvement.

Materials and Methods

The main basis of the research is the methodological principles of combining and comparing various general scientific methods. In particular, the research used methods of analysis and generalisation of information. The work was based on the use of methods of induction, deduction, and comparison. An examination of works corresponding to the topic of the study was also carried out. The work also uses the method of information synthesis. Synthesis makes it possible to combine certain functional parts into a whole using various logical methods; this method also includes dividing the whole into functional parts. In the course of the research, the method of material analysis was also applied, which made it possible to form a certain development of the division of a multifaceted topic into smaller parts to obtain a wider sympathy for the researched topic and its object.

To generalise the material on the development of the organisation of internal audits of private enterprises, the approaches of analysis and generalisation of information were applied. With the help of methods of generalization and analysis of information, the features of changing the role and methods of internal audit are determined by modern conditions. It is when the procedure of comparison requires special training and special organisation, while the special means of research is that the contrasting method is used. A characteristic need mostly arises when comparing quite multifaceted substances and miracles, which have a large number of quite diverse features. Previous knowledge of the use of the relative method demonstrates that this method can be used to perform not only technical and educational tasks but also important practical tasks.

Accordingly, at all stages of the research, a comparative method was used, and with its participation, a comparison of prospects and opportunities for improving internal audit at enterprises was carried out.

Induction and deduction methods were also used in the study. Accordingly, inductive and logical methods were widely used during the review of scientific works as well as during the study of the peculiarities of the development of internal reviews. An analysis of scientific works was carried out. Although the analysis of scientific papers is accessible, it is also the most demanding research method. For this, the skills of working with literature are necessary, namely, the skills of note-taking and grouping material according to the work plan. The main direction of the analysis of sources was the collection of technical data on the research topic, consideration of research perspectives, and formulation of a work proposal. When analysing literary sources, various works by researchers were taken into account. Works on the study of internal audit, its features, types, principles, and standards were reviewed and analysed. Works related to the study of internal audit, its features, types, principles, and standards were reviewed and analysed.

Results and Discussion

The main tool for organising the running of an economic entity is the system of rules for the activities of the enterprise, which expresses the agreed will of shareholders and the production collective, which in turn regulate their activities through this system. The rapid transformation of business processes presupposes the effectiveness of the implementation of internal audit bodies at the enterprise. Moreover, in some cases, this is the only opportunity for the owner to check the changes taking place. Consequently, in organisations with foreign capital, the creation of such a body is a mandatory requirement of the owners [17; 18].

The effectiveness of control and analysis of the financial and economic activities of an enterprise directly depends on the correct organisation of internal audits. The internal control process, which in the past served as a mechanism to reduce the incidence of fraud, theft, or error, has been expanded to cover all the different risks associated with enterprise activities. It was recognised by researchers and practitioners that an effective internal control process was critical to the ability to achieve business goals and remain financially viable [8]. The role and methods by which enterprises carry out internal audits are also changing, considering the changing modern conditions of activity [19].

The purpose of creating an internal audit is determined by the governing body of the organisation. The purpose of internal audits, in general, is to meet the needs of managers for audit information on issues of interest to them. Managers do not have enough working time to control the execution of management decisions, and often they do not even have special tools for this. As a result, managers are unable to fix errors and anomalies in time. Internal auditors support them by guarding against mistakes and resource misuse, spotting "areas of risk" and opportunities for future improvement, assisting in spotting and fixing "weaknesses" in management systems, and spotting contraventions of corporate governance principles. Internal auditors provide managers with all the expert information

they own. The governing body determines the tasks of internal audit by the need for control information, specifically, information required for making management decisions, and internal auditors based on the particulars of their work [20-22]. Internal audit exists in different legal and cultural contexts in organisations that differ in purpose, size, complexity, or organisational structure. It can be performed by people outside the organisation. Although these differences in the external environment may affect internal audit activities, adherence to the International Values for the Professional Practice of Interior Auditing (Standards) plays a key role in fulfilling the responsibilities of internal auditors [23]. These standards include:

1. Recommendations for compliance with the mandatory elements of the international system of professional internal audit.
2. Methodological outline for performing and supporting a wide variety of interior audit services that benefit the organisation.
3. Development of the main criteria for assessing the internal audit activity.
4. Recommendations for improving organisational processes and operations [24].

Standards are a set of requirements, formulated as principles, that consist of a body of text and interpretations. The main text contains definitions of key standards that can be used to organise and measure the effectiveness of the professional work of internal audit, which can be applied at the level of organisations and the level of individuals from other countries. Interpretations include clarification of terms and conceptual approaches that are used in international standards [1; 25; 26]. The standards, together with a code of ethics, cover all the essential elements of international professional practice; therefore, adherence to a code of ethics and standards demonstrates adherence to all essential elements of international professional practice. The standards use terms, the meaning of which is explained in the dictionary. To properly understand and apply the standards, it is necessary to consider the specific meaning of the terms listed in the dictionary.

In addition, the standards use the word "must" if it means mandatory (unconditional) compliance with the relevant provisions and the word "should" when it is expected that it will comply with the standards in all exceptional cases [24]. The standards are divided into two categories: standards of qualitative characteristics and performance standards. Standards of qualitative characteristics define the requirements for organisations and employees who perform the internal audit function. Performance standards describe the content of the work of the internal auditor and establish assessment measures against which the presentation of internal audit services can be measured. The canons apply to each type of internal audit service [27]. Standardisation of internal audits can improve the efficiency of a business enterprise. The development of internal audit methods based on standardisation has not received sufficient coverage in the economic literature [28].

In the modern world, the importance of internal switches and internal reviews in the management systems of business organisations is increasing. The study of the development of internal audit allows distinguishing four main stages, such as confirmation audit, system-oriented

audit, risk-oriented audit, and comprehensive internal audit with a focus on identifying internal production reserves. The first three stages of the development of internal audit differ in the same way as the stages of the development of audit in general. The fourth stage is aimed at maximising the value of an economic entity and is associated with the "added value" function. It is aimed at increasing the added value of the enterprise and improving the efficiency of management in general, including risk and process management [29].

In the future, internal audits can have a positive effect not only on the activities of the enterprise itself but also on business entities and the economy as a whole. An analysis of the views of economists on the understanding of the category of internal audit revealed several approaches. In a narrower sense, the term "internal audit" is most often identified with the terms "internal control" and "audit". In a broader sense, internal audit is understood as an autonomous and detached activity that provides guarantees and advice aimed at achieving specific results and improving the performance of an enterprise to maximise its value [30-32]. The second approach more accurately represents the essence of internal auditing. The main approaches to the management of internal audits used at the stage of a comprehensive internal audit to identify internal production reserves include operational, accounting, compliance approaches, risk-based audits, strategic, management, and social approaches. In the context of the process of economic globalisation, and increased competition, it is important to determine in advance potential risks and develop preventive measures to reduce or completely prevent the risks of losses [27; 33; 34].

A large number of researchers from different countries have been studying the problems of internal audits. For a more detailed study of the organisational and methodological support of internal audit, it is necessary to consider the available papers. T. Zyryanova and O. Terekhova [35] note in their study that the main tool for organising the management of an economic entity at the current stage is the system of rules for the activities of the company, expressing the agreed will of shareholders and the workforce, which is regulated by these rules. The rapid transformation of business processes dictates the effectiveness of the creation of internal audit bodies in the company.

In addition, in some cases, this is the only opportunity for the owner to check the ongoing changes; therefore, in companies with foreign capital, the presence of such a body is a mandatory requirement for the owner. The effectiveness of control and analysis of the financial and economic activities of a company directly depends on the correct organisation of internal audits. The internal control process, which in the past served as a mechanism to minimise cases of fraud, theft, or error, has been expanded to cover all the different risks associated with the activities of companies. It is now recognised that an effective internal control process is critical to the ability of a company to achieve its objectives and remain financially viable.

I. Kalinina et al. [36] indicated that control over the activities of the company should be carried out not only from the outside through inspections by state bodies but also through systematic control itself, that is, by creating an internal audit service for the organisation. Internal

audits as a form of control help the management track the financial position of the company and identify risks. Planning takes a special place between the stages of internal audit, so this topic is of particular relevance. At this stage, it depends not only on the quality of the audit results but also on the effectiveness of internal control in the company as a whole. For this reason, it is so important to improve audit planning methods and procedures and increase audit risk. If the internal control system of the company is at a professional level, then the results of such a system would be able to provide the management with reliable information. The paper by S. Dacheva and I. Piven [23] discusses the issue of organising internal audits. The tasks of the internal audit are determined, and the principles based on which the internal audit is carried out are highlighted. The authors considered the standards of internal audit. In the course of the study, the need to develop an internal audit methodology for certain areas of accounting and the specifics of activities were identified. The authors defined the tasks of an internal audit and highlighted the basis on which the audit is carried out.

The study by Ya. Labusheva [37] examines the role of internal audit in the management of an insurance company and the main categories of internal audit specific to the insurance industry. In the insurance industry, considering the specifics of the activity and the need to constantly forecast the volume of reserves required to cover expected liabilities and the likelihood of losses, it is advisable to use a risk-based approach. Based on the information received about the possible development of the risk, the insurer conducts an assessment, which consists of analysing all the risk circumstances that characterise the risk parameters. Relevant risk groups are identified, which serve as a measure and criterion for assessment. The risk management identified during the audit includes the analysis and economic control of risk factors that could potentially jeopardise the capital, profitability, or results of the company.

Risk management is equally and universally applied as one of the levers and mechanisms of company value management. The study by A. Adamenko and I. Duritsina [38] reveals the essence of the interaction of accounting services with auditors and consulting firms, examines the organisation and methodology of internal audit in a company, and determines the growth of its importance at present. The advantages of conducting internal audits in the company are presented, and the structure of the internal audit service is proposed. The authors note that the organisation of the internal audit service should provide conditions for effective and reliable work in terms of time and space. As a result, it is this approach to organising the internal audit service of a company that can ensure the creation of a truly capable working body with an integrated system of internal control capable of influencing the achievement of efficiency goals and the management and activities of the company as a whole.

The paper by K. Getmanova [39] analyses the main goals and objectives of the control internal audit. The author notes that the problem of determining the level of materiality when planning an audit is currently acquiring special relevance. The fact that the need for audits in many cases is determined by legislative acts and not by the

wishes of leading economic operators has its reasons and certain consequences for auditors conducting audits, which are mandatory for economic operators. Therefore, audits are becoming more and more important in solving urgent problems of attracting investments, strengthening finances, and improving the national economy.

In the context of the next considered article, S. Dzomira [29] tries to investigate the peculiarities of corporate governance and the functioning of the audit commission to determine the main functions of internal audit in the community sector of a developing economy. The author defines the above-mentioned functions as part of the main principles of corporate governance and accordingly notes that their effective implementation is accompanied by a better level of service provision by public sector institutions. This work is based on the theory of interested parties, which, in turn, is the central object of community subdivision discussions. The basis of the research is also a qualitative gratified analysis, which is focused on presenting information about shared governance, the usefulness of audit committees, and various interior audit components in the South African public sector. Also, the results of the study indicate the presence of proper corporate governance on the part of the functioning of review commissions and the role of interior audit in the work of the public sector.

However, the findings also reflect that audit committees and internal audit departments in the South African public sector are ineffective. The lack of recommendations and a resource base in the South African public sector negatively affects the work of audit committees and internal audit departments. Management and other stakeholders need to consider and apply the findings of audit committees and internal audit departments. The conclusions made by these structures should be incorporated into the action plans, which should be implemented by the management in the future. The researcher recommends that audit committees improve the supervision of internal audit functions so that both departments have positive work results.

The performance of interior audit functions in the direction of administration and organisation of the company's activities ensures the proper level of management and helps to improve it. The article by J. Christopher [27], given the wave of corporate decline in the last 20 years, is based on a multi-theoretical consideration of the features of management and the formation of a critical review of the published literature to determine the moments of functional failures of interior audits. The main goal of the researcher was to develop a new approach to increase their significance. General directions were formed, which are related to the monitoring of deficiencies in the functional reproduction of internal audit, which, as it was determined, are formed at three levels of management.

One of the important reasons for these shortcomings was determined to be the imperfect structural and functional organisation of the internal audit, which in turn is the result of considerable flexibility, characteristic of its configuration and during the provision of services. It is established that interior auditing is a significant component of the corporate governance system. Although there are a

low number of studies related to internal audits, especially in developing economies such as India and China.

R. Narayanaswamy et al. [19], to provide empirical evidence of the degree of development of internal audit support and the indicators thereof, applied the data of the responses of the heads of internal audit in India and China and also compared these data with the data from the United States. It was established that such support had a negative relationship with the pressure on internal auditors to hide or change their conclusions. The researchers also provided evocative evidence of the effectiveness and recruitment of the functional features of internal audit. At the final stage of the study, the researchers discussed the role of internal audit in India and formed perspectives for further research.

Practising interior auditors, is counting entry-level internal auditors, essential to having personal interpersonal communication services to successfully manage the increasing difficulty of their occupation. Although a large number of studies have focused on the necessity for interpersonal communication services, none have documented the different groups of interpersonal communication skills that entry-level internal auditors need when interacting with stakeholders. An important task is determining the views of practising internal auditors regarding the personal interpersonal skills necessary for entry-level internal auditors. In their study, P. Coetzee and A. du Plessis [40] applied the concept of convergent parallel mixed methods. The authors chose and used two methods of data collection to achieve the goal of the study. In the first stage, an examination of documents was made available to compile a preliminary list of categories of personal interpersonal communication skills.

Accordingly, it was adopted before applying inductive thematic analysis. Further, an online survey of selected practising internal auditors in South Africa helped to confirm the previous list of interpersonal interactions. Cronbach's alpha statistic was calculated and interpreted to determine the answers to all Likert scale questions. The results so far have shown that, to consider the identified personal interpersonal communication skills, both the institutes of internal auditors and specialists need to expand the existing list of imprecise interpersonal communication skills. The researchers determined that if such measures were implemented, the interpersonal communication skills of entry-level internal auditors would be improved accordingly.

It is for the reputation of the organisation and the trust of investors that the audit is fundamental because it confirms the compliance of monetary declarations with the best secretarial performance. Accordingly, as information knowledge is widespread, IT examiners are crucial. IT audit training is focused on technical skills. However, it turns out that exemplary interdependence between IT auditors and general auditors plays an important role in completing an IT audit. Research by J. Lapalme et al. [24] is an interpretive phenomenological analysis. The author examined the interaction of IT auditors with auditors and established the presence of experiences, the existence of difficult relationships, and disagreements with auditors, as well as the specifics of the impact of these difficulties on auditors, their tasks, and their careers. Based on the results, five categories of pressure on IT auditors were identified according to the audit task. The findings also demonstrated

that two highly influential factors, specifically the perception of pressure, were responsible for the involvement of the IT examiner and the provision of their manager. In addition, it was established that the tangible pressure, exerted a moral and physical influence on IT auditors and might be accompanied by an impact on the auditor's career ambitions.

Audit and evaluation play a critical role in the oversight function of organisations. These areas have common features that have prompted some to call for "enhanced oversight" through closer collaboration between the two functions. A study by I. Naidoo [20] demonstrates that collaborative assessments can help advance a holistic 3D view of performance that allows both internal and external organisations to be looked at to see if inputs match outputs. However, tangible differences in paradigms and approaches require discussion before further convergence of functions can be approved.

The separation of the two functions ensures their independence, which is a guarantee of confidence in the work of auditors and appraisers. Theft of public finances is also one of the global problems of developed countries. Russia is no exception. The reason is the desire of government officials to enrich themselves at the expense of budgetary resources and the ineffectiveness of modern Russian internal financial control, which cannot minimise the theft of public finances. Financial sanctions and volatility in prices for natural resources require not only diversification of the economy by reducing dependence on the sale of natural resources but also increasing the efficiency of state internal financial control [41]. The paper [42] proposes a heuristic methodology for the internal audit of government contracts, the application of which draws attention to the risk of illegal and ineffective spending of funds at the initial stage.

Conclusions

Increasing requirements for management efficiency necessitates the functional activation of interior audits as an integral part of the internal control classification of organisations. This requires a qualitatively new theoretical understanding of its essence and role in enterprise

management. An interior audit helps an organisation attain its strategic goal and objectives by adopting a methodical, controlled approach to measuring and improving the effectiveness of its danger management, switch, and governance procedures. The study presents problematic issues in the development of interior audits and their solutions. Increasing requirements for management efficiency requires the functional activation of internal audits as an integral part of the internal control system of organisations. This requires a qualitatively new theoretical understanding of its essence and role in business management. Internal auditing helps an organisation achieve its strategic goals and objectives through a methodical and controlled way of measuring and refining the effectiveness of its risk management, control, and organisation processes.

This paper can be used to study the concept of internal audit. The presented information is of particular value for practitioners and theorists in this area since it is aimed at considering and studying the organisational and methodological support of internal audit and finding conceptual approaches to improve it. In the course of the study, an analysis of research papers that dealt with the problems of internal auditing was carried out. The publications were considered, which are meant to study the organisational and methodological support of interior audit and the search for conceptual approaches to improve it. The study results allow for the development of methodological support for internal audits by the goals of corporate governance. Certain proposals and information provided in the paper can be used in the management and internal control systems of commercial organisations in various industries. Notably, other researchers can use this study for internal audit systems.

Acknowledgements

None.

Conflict of Interest

None.

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Організаційно-методичне забезпечення внутрішнього аудиту та концептуальні підходи до його вдосконалення

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Анотація

Актуальність. Дослідження присвячене постійній потребі в удосконаленні організаційно-методичного забезпечення внутрішнього аудиту. У конкурентному середовищі підприємства потребують ефективної системи управління та підсистеми внутрішнього аудиту. Розробка концепції внутрішнього аудиту в управлінні підприємством має вирішальне значення.

Мета. Метою дослідження є огляд та вивчення організаційно-методичного забезпечення внутрішнього аудиту та пошук концептуальних підходів до його вдосконалення.

Методологія. У дослідженні використано методи синтезу та аналізу, дедуктивний та індуктивний методи, порівняльний аналіз, а також огляд наукових праць за темою дослідження.

Результати. У статті представлено проблемні питання розвитку внутрішнього аудиту та шляхи їх вирішення. Зростаючі вимоги до ефективності управління зумовлюють необхідність функціональної активізації внутрішнього аудиту як невід'ємної складової системи внутрішнього контролю організацій. Такі тенденції вимагають якісного та нового теоретичного осмислення його сутності та ролі в управлінні підприємством. Внутрішній аудит дозволяє організації досягти власних стратегічних цілей та завдань за рахунок використання методичного та контрольованого підходу до розрахунку та підвищення рівня ефективності процесів управління ризиками, їх переключення та управління ними.

Висновки. Дослідження може бути використане для вивчення поняття внутрішнього аудиту. Особливу цінність викладена інформація має для практиків і теоретиків у цій сфері, оскільки спрямована на розгляд організаційно-методичного забезпечення внутрішнього аудиту та пошук концептуальних підходів до вдосконалення його здійснення.

Ключові слова: бухгалтерський облік; фінансовий облік; внутрішній контроль; управління.