

The Moderating Role of Top Management Commitment in the Relationship Between Auditor Competence, Professional Skepticism, Risk-Based Internal Audit, and Audit Quality

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Abstract: This study investigates and analyzes the effect of internal auditor competence, professional skepticism, and the implementation of Risk-Based Internal Audit (RBIA) on the internal audit quality. Also it examines and analyzes the role of the top management commitment as a moderating variable. Furthermore, the study applies quantitatively, with explanatory approach. The data were collected using a purposive sampling. In line with that, 117 cross sector internal auditors in Indonesia were chosen as samples, based on inclusion criteria given. Moreover, a closed-questionnaire and a Likert scale were used to support the data collection. Moderated Regression Analysis (MRA) with SPSS was used to examine direct effect among variables. It was also implemented to investigate effect significance of moderation interaction statistically. As a result, the study shows that internal auditor competence, professional skepticism, and the implementation of RBIA have a positive and significant effect on the internal audit quality. Additionally, the moderation testing indicates that the top management commitment strengthens the effect of internal auditor competence as well as the implementation of RBIA. Unfortunately, it does not moderate professional skepticism. Therefore, the increase of internal audit quality forces the optimization of auditor capability and the empowerment of management support structurally, including sustainable consistency of audit recommendation within the organization.

Keywords: Competence, Internal Auditor, Skepticism, RBIA, Internal Audit Quality

Abstrak: Penelitian ini bertujuan menguji dan menganalisis pengaruh kompetensi auditor internal, skeptisisme profesional, dan penerapan Risk-Based Internal Audit (RBIA) terhadap kualitas audit internal, serta menguji dan menganalisis peran komitmen manajemen puncak sebagai variabel moderasi. Penelitian ini menggunakan pendekatan kuantitatif eksplanatori dengan teknik purposive sampling pada 117 auditor internal lintas sektor di Indonesia sesuai dengan kriteria inklusi yang ditetapkan. Data dikumpulkan melalui kuesioner tertutup skala Likert, kemudian dianalisis menggunakan Moderated Regression Analysis (MRA) berbantuan SPSS, yang dirancang untuk mengukur pengaruh langsung antarvariabel sekaligus menguji signifikansi efek interaksi moderasi secara statistik. Hasil penelitian menunjukkan bahwa kompetensi auditor internal, skeptisisme profesional, dan penerapan RBIA memiliki pengaruh positif signifikan terhadap kualitas audit internal. Pengujian moderasi mengungkap bahwa komitmen manajemen puncak memperkuat pengaruh kompetensi auditor internal dan penerapan RBIA, namun tidak memoderasi skeptisisme profesional, sehingga peningkatan kualitas audit internal menuntut optimalisasi kapabilitas auditor dan penguatan dukungan manajemen secara struktural, termasuk konsistensi tindak lanjut rekomendasi audit di organisasi.

Kata Kunci: Kompetensi, Auditor Internal, Skeptisisme, Komitmen, Audit Internal

INTRODUCTION

Internal audit has become an increasingly important function in modern organizations as operational complexity, regulatory requirements, and accountability demands continue to intensify. Beyond its traditional compliance-oriented role, internal audit is now expected to contribute strategically to governance effectiveness, risk management, and organizational sustainability. However, evidence suggests that weaknesses in internal control and audit practices remain prevalent. The Association of Certified Fraud Examiners (ACFE, 2024) reports that deficiencies in internal controls and inadequate oversight continue to be among the primary contributors to occupational fraud, underscoring the critical importance of high-quality internal audit functions. One approach widely adopted to enhance audit effectiveness is risk-based internal auditing, which aligns audit planning and execution with organizational risk priorities. By focusing audit resources on areas with higher risk exposure, risk-based internal auditing is expected to improve audit relevance and efficiency. Nevertheless, the effectiveness of this approach is not determined solely by formal audit frameworks. It also depends on the capability of internal auditors to understand risk, apply professional judgment, and critically evaluate audit evidence.

From an individual perspective, auditor competence and professional skepticism represent key attributes that support sound audit judgment and reliable audit outcomes. Auditor competence reflects the knowledge, skills, and experience necessary to assess risks and evaluate internal controls, while professional skepticism enables auditors to maintain objectivity and avoid overreliance on management representations. These attributes are widely recognized as fundamental determinants of audit quality, yet their effectiveness may vary depending on organizational conditions. From an organizational perspective, top management commitment plays a central role in shaping the effectiveness of internal audit functions. Commitment from top management influences the authority and independence of auditors, the allocation of audit resources, and the consistency with which audit recommendations are implemented. Strong managerial commitment may enhance the effectiveness of auditor competence and risk-based internal auditing by providing structural support, while its influence on professional skepticism remains less explicit and requires empirical examination.

Although previous studies have consistently reported that auditor competence, professional skepticism, and Risk-Based Internal Auditing (RBIA) positively influence internal audit quality (Anwar, 2023; Damayanti & Andayani, 2022; Erlina et al., 2021), these determinants have predominantly been examined independently. Consequently, existing studies provide only a partial explanation of how individual auditor capabilities interact with organizational conditions to shape internal audit quality. More importantly, empirical evidence regarding the moderating role of top management commitment remains inconclusive. While several studies suggest that managerial support enhances internal audit effectiveness by strengthening auditor authority, resource availability, and implementation of audit recommendations (Ardianingsih & Payamta, 2022; Sarens & De Beelde, 2016), other studies indicate that professional attributes, particularly professional skepticism, are primarily influenced by auditors' ethical values and therefore operate independently of managerial intervention (Astuti, 2022; Negara, 2024). These inconsistent findings reveal an unresolved theoretical issue concerning whether top management commitment functions as a universal moderator across all determinants of audit quality or selectively strengthens only organizational capabilities requiring structural support. Accordingly, this study develops an integrated moderation framework that simultaneously examines the interaction between auditor

competence, professional skepticism, Risk-Based Internal Auditing, and top management commitment. By empirically testing these relationships in the Indonesian context, this study contributes to the auditing literature by providing a more comprehensive explanation of how individual auditor capabilities and organizational commitment jointly determine internal audit quality.

Accordingly, this study aims to examine the direct effects of auditor competence, professional skepticism, and risk-based internal auditing on internal audit quality, as well as to assess the moderating role of top management commitment in these relationships. Unlike previous studies that primarily focused on direct relationships or isolated determinants, this study develops an integrated moderation framework that simultaneously examines the interaction between auditor competence, professional skepticism, risk-based internal auditing, and top management commitment. By empirically testing these relationships using a quantitative approach, this study seeks to provide a more comprehensive understanding of how individual auditor capabilities and organizational commitment jointly influence internal audit quality while offering additional empirical evidence from the Indonesian context. Therefore, this study contributes to the auditing literature by clarifying the contingent role of top management commitment in strengthening internal audit quality and by extending prior research through an integrated moderation model that simultaneously incorporates individual auditor characteristics and organizational support.

METHOD

This study adopted a quantitative explanatory research design to investigate the relationships among auditor competence, professional skepticism, Risk-Based Internal Auditing (RBIA), top management commitment, and internal audit quality. A quantitative approach was selected because the research sought to empirically test hypotheses derived from established theories and to explain the causal relationships among the proposed constructs (Creswell & Creswell, 2018). Given the objective of examining both direct and moderating effects, an explanatory design was considered appropriate for validating the proposed conceptual framework. The research was conducted across organizations representing various sectors in Indonesia, including public institutions, private companies, state-owned enterprises, and financial institutions. Data were collected using a cross-sectional survey, whereby respondents provided their perceptions at a single point in time. This design is widely employed in organizational and behavioral research because it enables the simultaneous examination of multiple relationships among variables and is suitable for testing theoretical models involving moderation effects (Hair et al., 2022).

The target population comprised internal auditors who were actively involved in audit planning, audit execution, and audit reporting. A purposive sampling technique was employed to ensure that respondents possessed adequate professional experience and knowledge relevant to the research objectives (Etikan et al., 2016). To be included in the sample, respondents were required to satisfy at least two of the following criteria: (1) currently serving as internal audit practitioners in organizations operating in Indonesia; (2) having prior or current experience in implementing Risk-Based Internal Auditing; and (3) holding professional audit certifications or having completed formal training in internal auditing. Following the screening process, 117 valid questionnaires were retained for analysis. This sample size exceeded the minimum recommendation for multiple regression models with interaction terms, thereby providing adequate statistical power for hypothesis testing (Hair et al., 2022).

Primary data were collected through a structured self-administered questionnaire distributed electronically to internal auditors. Responses were measured using a five-point Likert scale, ranging from 1 (strongly disagree) to 5 (strongly agree). The measurement items were adapted from established literature on auditing and internal auditing and modified to reflect the Indonesian organizational context. Auditor competence was operationalized using indicators related to technical knowledge, professional expertise, and audit experience (IIA, 2017; Pickett, 2016). Professional skepticism was measured through indicators reflecting a questioning mindset, objectivity, and critical evaluation of audit evidence (Trotman et al., 2015). The RBIA construct captured the extent to which audit planning and audit execution were aligned with organizational risk priorities (Griffiths, 2016). Top management commitment was assessed through managerial support, resource allocation, and the consistency of follow-up actions on audit recommendations (Sarens & De Beelde, 2016). Internal audit quality was measured based on the reliability of audit findings, the usefulness of audit recommendations, and the contribution of internal audit activities to organizational objectives (Soh & Martinov-Bennie, 2015).

The proposed hypotheses were tested using Moderated Regression Analysis (MRA) with SPSS software. MRA was selected because it enables the estimation of interaction effects between independent variables and a moderating variable, thereby providing a direct assessment of whether top management commitment alters the relationships between auditor competence, professional skepticism, RBIA, and internal audit quality (Aiken & West, 1991). Prior to hypothesis testing, the measurement model was evaluated through validity and reliability assessments to ensure the adequacy of the research instruments. Subsequently, the regression model was examined using classical assumption tests, including tests of normality, multicollinearity, and heteroscedasticity, to verify compliance with the assumptions underlying ordinary least squares estimation (Hair et al., 2022). Ethical principles were observed throughout the research process. Participation was entirely voluntary, and respondents were informed of the study's objectives before completing the questionnaire. The anonymity and confidentiality of all participants were maintained, and the information collected was used exclusively for academic purposes in accordance with generally accepted ethical standards for social science research.

RESULT AND ANALYSIS

Confirmatory Factor Analysis

Table 1. Validity

Variable	Item	r-count (Pearson)	r-table (n = 117, α = 0.05)	Sig. (2-tailed)	Remark
Auditor Competence (AC)	AC1	0.784	0.181	0.000	Valid
	AC2	0.866	0.181	0.000	Valid
	AC3	0.825	0.181	0.000	Valid
	AC4	0.807	0.181	0.000	Valid
	AC5	0.814	0.181	0.000	Valid
Professional Skepticism (PS)	PS1	0.810	0.181	0.000	Valid
	PS2	0.765	0.181	0.000	Valid
	PS3	0.860	0.181	0.000	Valid
	PS4	0.852	0.181	0.000	Valid
	PS5	0.797	0.181	0.000	Valid
Risk-Based Internal Auditing (RBIA)	RBIA1	0.847	0.181	0.000	Valid
	RBIA2	0.824	0.181	0.000	Valid
	RBIA3	0.834	0.181	0.000	Valid

	RBIA4	0.840	0.181	0.000	Valid
	RBIA5	0.704	0.181	0.000	Valid
Top Management Commitment (TMC)	TMC1	0.774	0.181	0.000	Valid
	TMC2	0.807	0.181	0.000	Valid
	TMC3	0.835	0.181	0.000	Valid
	TMC4	0.880	0.181	0.000	Valid
	TMC5	0.816	0.181	0.000	Valid
Internal Audit Quality (IAQ)	IAQ1	0.836	0.181	0.000	Valid
	IAQ2	0.818	0.181	0.000	Valid
	IAQ3	0.817	0.181	0.000	Valid
	IAQ4	0.864	0.181	0.000	Valid
	IAQ5	0.848	0.181	0.000	Valid

Prior to hypothesis testing, the measurement model was evaluated to assess the validity and reliability of the research instruments. As presented in Table 1, all questionnaire items exhibited Pearson correlation coefficients exceeding the critical value ($r = 0.181$) with significance levels below 0.05, indicating that all measurement items were valid for subsequent analysis.

Table 2. Reliability Test

Variable	Cronbach's Alpha	Reliability Threshold	Remark
Auditor Competence (AC)	0.873	> 0.70	Reliable
Professional Skepticism (PS)	0.891	> 0.70	Reliable
Risk-Based Internal Auditing (RBIA)	0.862	> 0.70	Reliable
Top Management Commitment (TMC)	0.845	> 0.70	Reliable
Internal Audit Quality (IAQ)	0.879	> 0.70	Reliable

The reliability assessment presented in Table 2 shows that the Cronbach's alpha values for all constructs ranged from 0.845 to 0.891, exceeding the recommended threshold of 0.70. These results indicate satisfactory internal consistency, confirming that the measurement instruments were reliable and appropriate for hypothesis testing.

Table 3. Goodness of Fit Analysis

Model	Sum of Squares	df	Mean Square	F	Sig.
1 Regression	57.176	6	9.529	62.673	.000 ^b
Residual	16.725	110	.152		
Total	73.902	116			

The overall regression model was evaluated using the ANOVA test. As reported in Table 3, the regression model is statistically significant ($F = 62.673$, $p < 0.001$), indicating that the proposed model adequately explains the variation in internal audit quality. Therefore, the regression model provides an appropriate basis for examining both the direct and moderating relationships proposed in this study.

Hypothesis Testing

Hypothesis testing was conducted using Moderated Regression Analysis (MRA) to evaluate the direct effects of auditor competence, professional skepticism, and Risk-Based Internal Auditing (RBIA) on internal audit quality, as well as the moderating role of top management commitment. The regression coefficients, t-statistics, significance levels, and hypothesis testing results are summarized in Table 4.

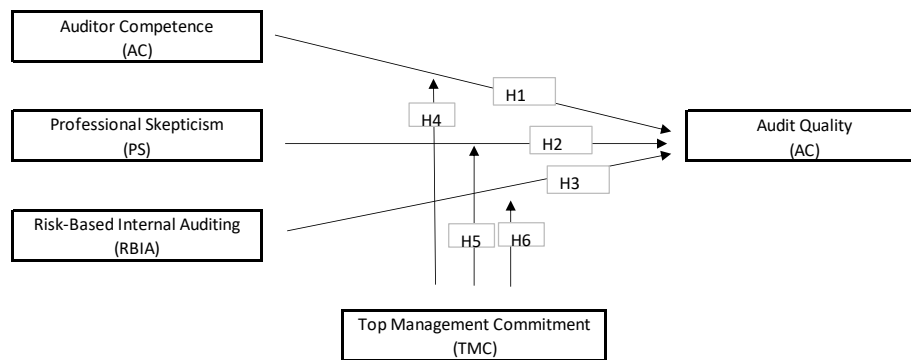


Figure 1. Structural Model

The results of the Moderated Regression Analysis (MRA) indicate that auditor competence has a positive and statistically significant effect on internal audit quality ($\beta = 0.224$; $t = 4.380$; $p < 0.001$), supporting H1. Likewise, professional skepticism positively influences internal audit quality ($\beta = 0.283$; $t = 5.168$; $p < 0.001$), providing support for H2. Risk-Based Internal Auditing (RBIA) also demonstrates a positive and significant effect on internal audit quality ($\beta = 0.289$; $t = 5.545$; $p < 0.001$), thereby supporting H3. Regarding the moderating hypotheses, the interaction between auditor competence and top management commitment is positive and statistically significant ($\beta = 0.117$; $t = 2.168$; $p = 0.032$), indicating support for H4. Conversely, the interaction between professional skepticism and top management commitment is not statistically significant ($\beta = -0.014$; $t = -0.248$; $p = 0.805$), leading to the rejection of H5. Finally, the interaction between RBIA and top management commitment is positive and significant ($\beta = 0.166$; $t = 4.735$; $p < 0.001$), supporting H6. Overall, the findings suggest that auditor competence, professional skepticism, and RBIA directly improve internal audit quality. Furthermore, top management commitment selectively moderates these relationships by strengthening the effects of auditor competence and RBIA, while showing no significant interaction with professional skepticism.

Table 4. Hypothesis Testing Result

Variable	B	Std. Error	Beta	t-value	Sig.	Hypothesis Result
Constant	0.057	0.045	–	1.287	0.201	–
Auditor Competence	0.224	0.051	0.280	4.380	0.000	H1 Supported
Professional Skepticism	0.283	0.055	0.355	5.168	0.000	H2 Supported
Risk-Based Internal Auditing	0.289	0.052	0.362	5.545	0.000	H3 Supported
Auditor Competence × Top Management Commitment	0.117	0.054	0.156	2.168	0.032	H4 Supported
Professional Skepticism × Top Management Commitment	–0.014	0.055	–0.019	–0.248	0.805	H5 Not Supported
Risk-Based Internal Auditing × Top Management Commitment	0.166	0.035	0.254	4.735	0.000	H6 Supported

Based on the results of the moderated regression analysis, the estimated regression equation is formulated as follows: $IAQ = 0.057 + 0.224AC + 0.283PS + 0.289RBIA + 0.117(AC \times TMC) - 0.014(PS \times TMC) + 0.166(RBIA \times TMC) + \epsilon$. The regression equation represents the final empirical model explaining the relationships among the proposed variables.

Discussion

The findings indicate that auditor competence has a positive and significant effect on internal audit quality, supporting H1. This result suggests that auditors possessing higher levels of technical knowledge, professional expertise, and practical experience are better able to identify organizational risks, evaluate the effectiveness of internal controls, and formulate reliable audit recommendations. Consequently, auditor competence contributes not only to compliance with audit procedures but also to more effective professional judgment throughout the audit process. This finding reinforces the Resource-Based View (RBV), which proposes that valuable and difficult-to-imitate human resources constitute strategic organizational capabilities that enhance organizational performance (Barney, 1991). Previous studies have likewise demonstrated that auditor competence improves audit quality (Anwar, 2023; Erlina et al., 2021). However, the present findings suggest that competence alone cannot guarantee high-quality internal audits. Even highly competent auditors may be unable to perform effectively when organizational support, audit independence, or management responsiveness is insufficient. The moderation analysis confirms this argument by demonstrating that top management commitment significantly strengthens the contribution of auditor competence to internal audit quality. Accordingly, the effectiveness of auditor competence depends not only on individual capability but also on organizational conditions that enable auditors to exercise their professional expertise. From a practical perspective, organizations should complement investments in auditor training and certification with governance policies that strengthen auditor independence, provide sufficient audit resources, and ensure timely implementation of audit recommendations.

The results further demonstrate that professional skepticism positively influences internal audit quality, thereby supporting H2. Auditors who consistently maintain a questioning mindset and critically evaluate audit evidence are more likely to detect material irregularities, challenge unsupported management assertions, and produce objective audit conclusions. This finding reinforces Agency Theory, which argues that independent monitoring mechanisms are essential for reducing information asymmetry and mitigating managerial opportunism (Jensen & Meckling, 1976). Professional skepticism functions as one of these mechanisms because it encourages auditors to obtain sufficient and appropriate evidence before reaching audit conclusions. Previous empirical studies have also reported a positive association between professional skepticism and audit quality (Astuti, 2022; Puspaningsih & Larasati, 2024). Nevertheless, this study provides additional theoretical insight by distinguishing professional skepticism from technical competence. While competence primarily reflects accumulated knowledge and professional capability, skepticism represents an ethical and cognitive attribute that guides auditors' professional judgment. This distinction becomes particularly important when interpreting the moderating role of top management commitment, suggesting that technical competencies and professional attitudes respond differently to organizational support. Accordingly, organizations should strengthen ethical culture and auditor independence alongside competency development to achieve sustainable improvements in internal audit quality.

The empirical findings confirm that Risk-Based Internal Auditing (RBIA) positively influences internal audit quality, supporting H3. This finding indicates that aligning audit planning and audit execution with organizational risk priorities enables internal auditors to allocate audit resources more efficiently while focusing audit efforts on areas with the greatest strategic impact. As a result, RBIA improves both audit effectiveness and the organizational relevance of audit recommendations. This finding supports Institutional Theory, which explains that organizations

adopt governance practices in response to regulatory expectations and professional standards intended to improve organizational accountability (DiMaggio & Powell, 1983). Previous empirical studies have likewise reported that RBIA enhances audit effectiveness and governance quality (Damayanti & Andayani, 2022; Moeller, 2011). However, the present study demonstrates that the effectiveness of RBIA is determined not only by the adoption of risk-based audit methodologies but also by the organization's ability to integrate risk management information into audit planning and decision-making processes. Therefore, RBIA should be understood as an organizational governance mechanism rather than merely a technical audit methodology. Practically, organizations should integrate RBIA with enterprise risk management systems and establish formal mechanisms that facilitate communication of strategic risks between management and internal auditors.

The moderation analysis reveals that top management commitment significantly strengthens the relationship between auditor competence and internal audit quality, thereby supporting H4. Although competent auditors possess the expertise required to perform high-quality audits, their ability to translate professional competence into organizational value depends on management's willingness to provide sufficient authority, audit resources, unrestricted access to information, and consistent follow-up of audit recommendations. This finding is consistent with Stewardship Theory, which emphasizes that organizational leaders create conditions that enable employees to contribute effectively to organizational objectives (Donaldson & Davis, 1991). Previous studies have similarly highlighted the importance of managerial support for strengthening internal audit effectiveness (Ardianingsih & Payamta, 2022; Mujalli, 2024). More importantly, the present study demonstrates that top management commitment does not merely improve audit quality directly but amplifies the effectiveness of auditor competence itself. This finding extends the RBV by suggesting that valuable human capital generates optimal organizational outcomes only when supported by an enabling organizational environment. Practically, organizations should integrate competency development programs with governance policies that reinforce management commitment and preserve auditor independence.

In contrast, top management commitment does not significantly moderate the relationship between professional skepticism and internal audit quality, leading to the rejection of H5. This finding indicates that the effectiveness of professional skepticism remains relatively stable regardless of the level of managerial support because skeptical judgment originates primarily from auditors' ethical values, professional responsibility, and commitment to objectivity. From the perspective of Agency Theory, professional skepticism represents an inherent professional obligation that enables auditors to reduce information asymmetry through the critical evaluation of management assertions (Jensen & Meckling, 1976). Unlike auditor competence and Risk-Based Internal Auditing, which require organizational resources to maximize their effectiveness, professional skepticism functions as an intrinsic professional characteristic that should remain independent of managerial influence. This finding constitutes one of the principal theoretical contributions of the present study because it demonstrates that top management commitment does not function as a universal moderator across all determinants of internal audit quality. Instead, its influence depends on the nature of the organizational capability being examined. Excessive managerial involvement may even reduce auditors' willingness to challenge management decisions, thereby weakening professional independence and skeptical judgment. Similar conclusions have been reported in previous studies emphasizing that professional skepticism is primarily influenced by ethical standards rather than organizational support (Astuti, 2022; Negara, 2024). Therefore,

organizations should strengthen ethical culture, auditor independence, and quality assurance systems rather than relying solely on managerial commitment to improve skeptical behavior.

Finally, the findings indicate that top management commitment significantly moderates the relationship between Risk-Based Internal Auditing and internal audit quality, thereby supporting H6. This result demonstrates that the successful implementation of RBIA depends not only on the adoption of risk-based audit methodologies but also on sustained organizational commitment throughout the audit process. Effective RBIA requires timely access to strategic risk information, adequate allocation of audit resources, cross-functional collaboration, and consistent implementation of audit recommendations, all of which depend heavily on management support. This finding reinforces Institutional Theory, which suggests that governance practices become effective only when formal structures are supported by substantive organizational commitment rather than symbolic compliance (DiMaggio & Powell, 1983). Previous empirical studies have likewise highlighted the critical role of managerial commitment in strengthening risk-based auditing practices (Ardianingsih & Payamta, 2022; Damayanti & Andayani, 2022). However, the present study extends existing knowledge by demonstrating that management commitment strengthens RBIA through organizational mechanisms that facilitate its implementation rather than through direct intervention in audit activities. From a practical perspective, organizations should position RBIA as an integral component of enterprise governance by ensuring continuous communication regarding organizational risks, allocating sufficient audit resources, and monitoring the implementation of audit recommendations.

Collectively, these findings suggest that no single theoretical perspective sufficiently explains variations in internal audit quality. Rather, internal audit quality emerges from the interaction between strategic human resources emphasized by the Resource-Based View, governance mechanisms proposed by Agency Theory, organizational support highlighted in Stewardship Theory, and institutional pressures encouraging the adoption of Risk-Based Internal Auditing. More importantly, this study demonstrates that top management commitment functions as a selective contingency factor rather than a universal moderator. It strengthens organizational capabilities that depend on structural support, such as auditor competence and Risk-Based Internal Auditing, while exerting limited influence on professional attitudes rooted in ethical judgment, such as professional skepticism. This integrated perspective constitutes the principal theoretical contribution of the present study and provides a more comprehensive explanation of how individual competencies, organizational commitment, and governance practices interact to improve internal audit quality.

CONCLUSION

This study contributes to the internal auditing literature by demonstrating that auditor competence, professional skepticism, and Risk-Based Internal Auditing (RBIA) are important determinants of internal audit quality. The findings confirm that auditor competence and RBIA are strengthened by top management commitment, whereas professional skepticism enhances audit quality independently of managerial support. These results provide an integrated perspective that internal audit quality is shaped by the interaction between human capital, governance mechanisms, organizational commitment, and risk-based auditing practices. From a practical perspective, organizations should strengthen auditor competence through continuous training and professional certification while ensuring strong top management support in the form of adequate resources, audit independence, and consistent implementation of audit recommendations. At the same time,

organizations should promote ethical values and professional independence to sustain auditors' professional skepticism. This study is limited by its cross-sectional design, reliance on self-reported data, and focus on internal auditors in Indonesia, which may restrict the generalizability of the findings. Future research is encouraged to employ longitudinal or qualitative approaches, include broader organizational contexts, and examine additional factors, such as audit culture, ethical climate, and technological adoption, to further explain variations in internal audit quality.

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